



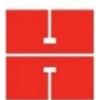
AB1600: Development Impact Fee Annual Report



Fiscal Year 22-23

City of Tracy

Prepared By:



Harris & Associates

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Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Recycled Water System Expansion	74168	\$2,000,000	In Progress	10%	336 - Ellis Recycled Water Grant Funding
New DMC Pipeline (30-in diameter)	TBD	\$18,618,709	2025	77%	336 - Ellis Recycled Water
Total		\$20,618,709			

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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, 2022 and ending June 30, 2023.

The City of Tracy maintains three main fee areas: the Ellis Fees, the Master Plan Fees, and the Core Fees. Gateway Phase 1 will be consolidated with the City Master Plan Area in the future.

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.

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 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)

Development impact fee capital expenditures across all DIFs for FY22-23 totaled approximately \$8 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.

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 FY22-23. 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 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

Section 4 Overview of Development Impact Fees

Below outlines the required information for each DIF fund.

Infill

The following section describes 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. Most of the Infill fees were eliminated following the adoption of the Core Fee Program on January 18, 2022. The remaining Infill, Downtown Improvements Parking fee was closed out in FY22-23.

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 2 identifies the Infill Area, Downtown Improvements Parking fee for FY22-23. 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 2: 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 3 summarizes the beginning and ending fund balances for the Infill Area, Downtown Improvements Parking for FY22-23. It should be noted that the fund balance is zero due to the transfer of all funds due to no future planned projects.

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

Table 3 summarizes the fees collected and the interest earned for the Infill Area, Downtown Improvements Parking Fee for FY22-23.

Table 3: Infill Area, Downtown Improvements Parking Fund Summary

Infill, Parking	Total
Beginning Fund Balance (July 1, 2022)	\$88,451
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	(\$88,451)
Ending Fund Balance (June 30, 2023)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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.

There are no future projects intended from this fund and is closed out.

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 the General Fund to reimburse for the permanent lighting installation project in the Downtown Business District (2018). Table 4 shows this transfer.

Table 4: Infill Area, Downtown Improvements Parking Fund Transfer

Description of Transfer	Transfer To	Transfer From	Amount
Transfer from Infill, Parking to General Fund to close out fund.	GF Fund 101	Fund 316	(\$88,451)
Total			(\$88,451)

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 FY22-23.

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 5 identifies the Ellis Program Area, Traffic and County Traffic fee for FY22-23.

Table 5: 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 6 summarizes the beginning and ending fund balances for the Ellis Program Area, Traffic fee for FY22-23.

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

Table 6 summarizes the fees collected and the interest earned for the Ellis Program Area, Traffic fund for FY22-23. This includes both the Traffic Fee and the County Traffic Fee. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 6: Ellis Program Area, Traffic Fund Summary

Ellis Area Traffic	Total
Beginning Fund Balance (July 1, 2022)	\$1,759,508
Revenues	
Fees Collected	\$138,000
Interest/Investment Earnings ¹	(\$26,227)
Other Revenues	\$0
Total Revenues	\$111,773
Expenses	
Project Expenses	(\$164,785)
Other Expenses	\$0
Total Expenses	(\$164,785)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$1,706,496

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 7 identifies the Ellis Program Area, Traffic expenditures for FY22-23.

Table 7: Ellis Program Area, Traffic Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Intersection - Corral Hollow & Linne	72104	(\$164,785)	32%
Total		(\$164,785)	

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 8** 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 8: 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	\$66,969	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	\$404,482	In Progress	18%	375 - Core Traffic
Corral Hollow Road - 2 lanes to 4 lane arterial (Linne to Old Schulte)	73144	\$432,021	In Progress	7%	242 - Transp Sales Tax 245 - Gas Tax 363 - TIMP Traffic 392 - Reg Transport Impact
Corral Hollow Road - Rural to 4 lane Arterial (I580 - Linne)	73161	\$821,260	In Progress	34%	301 - General Projects 363 - TIMP Traffic
Valpico Road - Rural to 4 lane Arterial	73190	\$147,987	2023/2024	2%	375 - Core Traffic
Grant Line Road - Widen to 6 lanes	73191	\$413,247	2023/2024	8%	375 - Core Traffic
Total		\$2,285,966			

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 FY22-23.

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 FY22-23.

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 9 identifies the Ellis Program Area, Storm Drainage Fee for FY22-23.

Table 9: 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 10 summarizes the beginning and ending fund balances for the Ellis Program Area, Storm Drainage for FY22-23.

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

Table 10 summarizes the fees collected and the interest earned for the Ellis Program Area, Storm Drainage Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 10: Ellis Program Area, Storm Drainage Fund Summary

Ellis Area Drainage	Total
Beginning Fund Balance (July 1, 2022)	\$2,486,664
Revenues	
Fees Collected	\$137,005
Interest/Investment Earnings ¹	(\$42,074)
Other Revenues	\$0
Total Revenues	\$94,931
Expenses	
Project Expenses	(\$2,355)
Other Expenses	\$0
Total Expenses	(\$2,355)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$2,579,240

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 11 identifies the Ellis Program Area, Storm Drain expenditures for FY22-23.

Table 11: Ellis Program Area, Storm Drain Project Expenditures

Project	CIP #	Amount Expended
Project Management	ELL3A	\$2,355.00
Total		\$2,355.00

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 12 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 developer is expected to construct the listed improvements soon for fee credits and reimbursements.

Table 12: 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 FY22-23.

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 FY22-23.

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 13 identifies the Ellis Program Area, Parks and Recreation fee for FY22-23.

Table 13: 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 14 summarizes the beginning and ending fund balances for the Ellis Program Area, Parks and Recreation fee for FY22-23.

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 Ellis Program Area, Parks and Recreation fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 14: Ellis Program Area, Parks and Recreation Fund Summary

Ellis Area Parks	Total
Beginning Fund Balance (July 1, 2022)	\$2,763,649
Revenues	
Fees Collected	\$560,504
Interest/Investment Earnings ¹	\$10,578
Other Revenues	\$0
Total Revenues	\$571,082
Expenses	
Project Expenses	(\$3,226,396)
Other Expenses	\$0
Total Expenses	(\$3,226,396)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$108,335

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 15 identifies the Ellis Program Area, Parks and Recreation expenditures for FY22-23.

Table 15: Ellis Program Area, Parks and Recreation Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Refund Park Impact Fees to Ellis Town & Country for Western and Orchard Parks	N/A	\$1,874,962.32	100%
Refund Park Impact Fees to Ellis Gardens for Ellis Dog Park	N/A	\$1,351,433.88	100%
Total		\$3,226,396.20	

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 neighborhood park 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 FY22-23.

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 FY22-23.

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 their fair share portion of the City Hall & Public Works facility, community center, library, and public safety facility projects that are needed to serve 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 16 identifies the Ellis Program Area, Public Buildings fee for FY22-23.

Table 16: 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 17 summarizes the beginning and ending fund balances for the Ellis Program Area, Public Buildings fee for FY22-23.

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 Ellis Program Area, Public Buildings fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 17: Ellis Program Area, Public Buildings Fund Summary

Ellis Area Public Bldgs	Total
Beginning Fund Balance (July 1, 2022)	\$2,603,597
Revenues	
Fees Collected	\$308,886
Interest/Investment Earnings ¹	(\$44,676)
Other Revenues	\$0
Total Revenues	\$264,210
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$2,867,806

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

Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 18 shows the current prioritization of funds which includes a multi-generational recreation facility which will include a police substation.

Table 18: 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	2023/2024	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 FY22-23.

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 FY22-23.

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 19 identifies the Ellis Program Area, Water Fee for FY22-23.

Table 19: 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 20 summarizes the beginning and ending fund balances for the Ellis Program Area, Water Fee for FY22-23.

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 Ellis Program Area, Water Fund for FY22-23. 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 20: Ellis Program Area, Water Fund Summary

Ellis Area Water	Total
Beginning Fund Balance (July 1, 2022)	\$24,050
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$369)
Other Revenues	\$0
Total Revenues	(\$369)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)²	\$23,681

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 FY22-23.

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 FY22-23.

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 21 identifies the Ellis Program Area, Recycled Water Fee for FY22-23.

Table 21: 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 22 summarizes the beginning and ending fund balances for the Ellis Program Area, Recycled Water fee for FY22-23.

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

Table 22 summarizes the fees collected and the interest earned for the Ellis Program Area, Recycled Water fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets. Ellis receives credits for building their recycled water improvements.

Table 22: Ellis Program Area, Recycled Water Fund Summary

Ellis Area Recycled Water	Total
Beginning Fund Balance (July 1, 2022)	\$35,517
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$546)
Other Revenues	\$0
Total Revenues	(\$546)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$34,971

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 23** identifies the current prioritization of funds.

Table 23: 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 FY22-23.

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 FY22-23.

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 24 identifies the Ellis Program Area, Wastewater Fee for FY22-23.

Table 24: 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 25 summarizes the beginning and ending fund balances for the Ellis Program Area, Wastewater Fee for FY22-23.

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

Table 25 summarizes the fees collected and the interest earned for the Ellis Program Area, Wastewater Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 25: Ellis Program Area, Wastewater Fund Summary

Ellis Area Wastewater	Total
Beginning Fund Balance (July 1, 2022)	\$2,695,675
Revenues	
Fees Collected	\$740,207
Interest/Investment Earnings ¹	(\$52,516)
Other Revenues	\$0
Total Revenues	\$687,691
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$3,383,366

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 26 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 26: 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	In Progress	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
Total		\$9,443,404			

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 FY22-23.

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 FY22-23.

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 27 identifies the Northeast Industrial Area, Storm Drain Fee for FY22-23.

Table 27: Northeast Industrial Area, Storm Drain Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$3,804.00
Low Density	\$2,629.00
Medium Density	\$1,624.00
High Density	\$1,495.00
Non-Residential (per acre)	
Commercial/Retail	\$44,549.00
Office	\$44,549.00
Industrial	\$44,549.00

Requirement 3: Beginning and ending balance in the fund

Table 28 summarizes the beginning and ending fund balances for the Northeast Industrial Area, Storm Drain Fee for FY22-23,

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

Table 28 summarizes the fees collected and the interest earned for the Northeast Industrial Area, Storm Drain Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 28: Northeast Industrial Area, Storm Drain Fund Summary

NEI Storm Drain	Total
Beginning Fund Balance (July 1, 2022)	\$2,569,288
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$39,551)
Other Revenues	\$0
Total Revenues	(\$39,551)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$2,529,737

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 29** 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 29: Northeast Industrial Area, Storm Drain CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Eastside Channel Lining from Grant Line Road to MacArthur	76087	\$2,500,000	2024	100%
DET NEI (128 AF, plus 22 AF add'l excavation) - Reimbursement Remaining	Developer Build	\$377,826	Completed, Awaiting Reimbursement	100%
Total		\$2,877,826		

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.

No interfund transfers or loans were made from this fund during FY22-23.

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 FY22-23.

Fund 356 – Tracy Gateway Phase 1 Area

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 30 identifies the Tracy Gateway Phase 1 Area Fees for FY22-23.

Table 30: 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 31 summarizes the beginning and ending fund balances for the Tracy Gateway Area for FY22-23.

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

Table 31 summarizes the fees collected and the interest earned for the Tracy Gateway Area Fees for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 31: Tracy Gateway Area Fund Summary

Gateway	Total
Beginning Fund Balance (July 1, 2022)	\$2,048,641
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$30,071)
Other Revenues	\$0
Total Revenues	(\$30,071)
Expenses	
Project Expenses	(\$86,908)
Other Expenses	\$0
Total Expenses	(\$86,908)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$1,931,662

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 32 identifies the Tracy Gateway Area expenditures for FY22-23.

Table 32: Tracy Gateway Area Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
IC Impvts:1205 & Lammers	73084	(\$86,908)	29%
Total		(\$86,908)	

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 33** 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 33: Tracy Gateway Area CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Wastewater Conveyance to Tracy Hills Wastewater Reclamation Facility (WRF), Tracy Hills WRF Fair Share	74PP-064	\$2,147,479	Pending additional project funding	23%	364 - TIMP Wastewater
Pressure Regulating Valve (PRV) in Lammers, In tract Program Water Transmission Lines, Off-site Water	75085	\$5,337,928	Pending additional project funding	100%	
Water Pump Station	75PP-082	\$1,620,000	Pending additional project funding	100%	
Emergency Well	75PP-083	\$2,430,000	Pending additional project funding	100%	
Total		\$11,535,407			

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 FY22-23.

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 FY22-23.

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 34** identifies the Ellis Program Management fee is calculated.

Table 34: 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 35 summarizes the beginning and ending fund balances for the Ellis Program Management fee for FY22-23.

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

Table 35 summarizes the fees collected and the interest earned for the Ellis Program Management fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 35: Ellis Program Area, Program Management Fund Summary

Ellis Area Prgrm Mgmt	Total
Beginning Fund Balance (July 1, 2022)	(\$9,559)
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	\$8,793
Other Revenues	\$0
Total Revenues	\$8,793
Expenses	
Project Expenses	(\$87,298)
Other Expenses	\$0
Total Expenses	(\$87,298)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	(\$88,064)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 36 identifies the Ellis Program Area, Program Management Expenditures for FY22-23.

Table 36: Ellis Program Area, Program Management Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Ellis Area Program Mangement	79211	(\$87,298)	100%
Total		(\$87,298)	

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 FY22-23.

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 FY22-23.

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 37 identifies the Citywide Master Plan Fees, Public Safety - Communication Facilities Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 37: Citywide Master Plan Fees, Public Safety - Comm Facilities Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$325.00
Low Density	\$325.00
Medium Density	\$268.00
High Density	\$217.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$98.76
Office	\$164.59
Industrial	\$32.92

Requirement 3: Beginning and ending balance in the fund

Table 38 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Communication Facilities for FY22-23.

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

Table 38 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Communication Facilities Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 38: Citywide Master Plan Fees, Public Safety - Comm Facilities Fund Summary

TIMP, Pub Safety Comm	Total
Beginning Fund Balance (July 1, 2022)	\$933,034
Revenues	
Fees Collected	\$44,140
Interest/Investment Earnings ¹	(\$12,110)
Other Revenues	\$0
Total Revenues	\$32,030
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$965,065

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 39** identifies the Radio Communications Tower project that will utilize funds collected by this fee. The project still requires additional funding to commence.

Table 39: 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	\$2,419,064	TBD	58%	TBD
Total		\$2,419,064			

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 FY22-23.

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 FY22-23.

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 40 identifies the Citywide Master Plan Fees, Parks Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 40: Citywide Master Plan Fees, Parks Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$10,646.00
Low Density	\$10,646.00
Medium Density	\$8,711.00
High Density	\$7,098.00

Requirement 3: Beginning and ending balance in the fund

Table 41 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Parks Fee for FY22-23.

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 Citywide Master Plan Fees, Parks Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 41: Citywide Master Plan Fees, Parks Fund Summary

TIMP, Parks	Total
Beginning Fund Balance (July 1, 2022)	\$9,465,555
Revenues	
Fees Collected	\$1,245,051
Interest/Investment Earnings ¹	(\$168,065)
Other Revenues	\$0
Total Revenues	\$1,076,986
Expenses	
Project Expenses	(\$15,416)
Other Expenses	\$0
Total Expenses	(\$15,416)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$10,527,125

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 Citywide Master Plan Fees, Parks expenditures for FY22-23.

Table 42: Citywide Master Plan Fees, Parks Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Parks Master Plan	78179	(\$15,416)	70%
Total		(\$15,416)	

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 43 lists the projects currently in progress and anticipated to begin within the next 5 years.

Table 43: Citywide Master Plan Fees, Parks CIP Project

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Gretchen Tally Park Phase III	78170	\$984,656	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		\$18,210,656			

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 FY22-23.

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 FY22-23.

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 44 identifies the Citywide Master Plan, Storm Drainage Fees for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 44: 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	\$6,855.00	NA	\$2,070.00	\$865.00
Low Density	\$3,017.00	\$6,438.00	NA	NA	\$6,296.00	NA	\$1,901.00	\$750.00
Medium Density	\$2,038.00	\$4,314.00	NA	NA	\$4,186.00	NA	\$1,264.00	\$528.00
High Density	\$1,821.00	\$3,847.00	NA	NA	\$3,746.00	NA	\$1,132.00	\$470.00
Non-Residential (per acre)								
Commercial/Retail	NA	NA	\$23,080.00	\$14,165.00	\$114,810.00	\$22,776.00	\$34,706.00	NA
Office	NA	NA	\$23,080.00	NA	NA	\$22,776.00	\$34,706.00	NA
Industrial	NA	NA	\$23,080.00	NA	NA	\$22,776.00	\$34,706.00	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 45 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Storm Drainage Fund for FY22-23.

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 Citywide Master Plan Fees, Storm Drainage Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 45: Citywide Master Plan Fees, Storm Drain Fund Summary

TIMP, Strm Drn	Total
Beginning Fund Balance (July 1, 2022)	\$12,597,119
Revenues	
Fees Collected	\$523,402
Interest/Investment Earnings ¹	(\$203,972)
Other Revenues	\$0
Total Revenues	\$319,430
Expenses	
Project Expenses	(\$11,251)
Other Expenses	\$0
Total Expenses	(\$11,251)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$12,905,298

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 46 identifies the Citywide Master Plan, Storm Drainage Fund expenditures for FY22-23.

Table 46: Citywide Master Plan Fees, Storm Drain Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Storm Drain Master Plan	76086	(\$11,251)	58%
Total		(\$11,251)	

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 47** 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 47: 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)
Storm Drain Master Plan	76086	\$109,529	In Progress	58%	391 - Program Management
Concrete Channel Lining	TBD	\$11,529,000	2023/2024	100%	
DET 10/11 (240 AF needed for storage)	TBD	\$1,746,150	2024	15%	TBD
DET 10/11 Pump Station (30.0 cfs capacity)	TBD	\$543,450	2024	15%	TBD
DET 10/11 Landscaping – Low Visibility	TBD	\$158,700	2024	15%	TBD
DET 10/11 Spillway & Outfall improvements	TBD	\$70,950	2024	15%	TBD
DET 10/11 30" SD Force Main outlet from DET 10/11	TBD	\$5,806,000	2024	100%	TBD
Total		\$19,963,779			

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 FY22-23.

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 FY22-23.

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 48 identifies the Citywide Master Plan Fees, Transportation Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 48: Citywide Master Plan Fees, Transportation Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$7,307.00
Low Density	\$7,307.00
Medium Density	\$4,458.00
High Density	\$4,458.00
Non-Residential (per acre)	
Commercial/Retail	\$223,115.00
Office	\$177,965.00
Industrial	\$101,767.00

Requirement 3: Beginning and ending balance in the fund

Table 49 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Transportation for FY22-23.

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

Table 49 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Transportation for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 49: Citywide Master Plan Fees, Transportation Fund Summary

TIMP, Traffic	Total
Beginning Fund Balance (July 1, 2022)	\$24,511,319
Revenues	
Fees Collected	\$2,166,592
Interest/Investment Earnings ¹	(\$352,334)
Other Revenues ²	\$0
Total Revenues	\$1,814,258
Expenses	
Project Expenses	(\$3,401,109)
Other Expenses	\$0
Total Expenses	(\$3,401,109)
Transfers	(\$334,603)
Ending Fund Balance (June 30, 2023)	\$22,589,865

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 50 summarizes the Citywide Master Plan Fees, Transportation expenditures for FY 22-23.

Table 50: Citywide Master Plan Fees, Transportation Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
IC: I205 & Paradise	73109	(\$7,084)	4%
AW: Cor Hol Rd, Linne to Old Schult	73144	(\$33,517)	100%
IS- Corral Hollow & Linne	72104	(\$165,303)	50%
IS Imp Grant Line & MacArthur	72121	(\$132,390)	100%
OC Upg-I205 & MH Pkwy	73146	(\$1,027,652)	100%
OC Upgrade-I205 & Mt House Pkwy	73147	(\$1,961,580)	100%
BW: DMC & Mt House Pkwy	73148	(\$12,457)	100%
Transportation Master Plan	73173	(\$61,127)	51%
Total		(\$3,401,109)	

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 51 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 51: 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	\$67,188	In Progress	32%	242 - Transp Sales Tax 331 - Ellis Area Traffic
Median & Crosswalk Improvements at Grant Line & MacArthur	72121	\$145,919	In Progress	100%	
Interchange: I205 & Paradise	73109	\$1,361,933	In Progress	87%	245 - Gas Tax
Avenue Widening: Cor Hol Rd, Linne to Old Schult	73144	\$1,125,879	In Progress	31%	242 - Transp Sales Tax 245 - Gas Tax 392 - Reg Transport Impact
Overcrossing Upgrade - I205 & Mt House Pkwy	73146	\$1,421,707	In Progress	39%	392 - Reg Transport Impact
Overcrossing Upgrade - I580 & International Pkwy	73147	\$11,544,664	In Progress	28%	242 - Trans Sales Tax 261 - ISTEPA 392 - Reg Transport Impact
International Parkway Bridge Replacement & Expansion Project at DMC	73148	\$17,560,802	In Progress	100%	
Bridge Widening: DMC & OLD Schulte Rd	73149	\$90,858	In Progress	100%	
Bridge Widening: DM Canal & Old Schulte	73150	\$95,761	In Progress	100%	
Widening - Corral Hollow I580/Linne	73161	\$489,833	In Progress	21%	301 - General Projects
Transportation Master Plan	73173	\$90,295	In Progress	69%	391 - Program Management
Total		\$33,994,839			

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 52 identifies the Citywide Master Plan Fees, Transportation transfer for FY22-23. This was to reverse a duplicate transfer that was done in FY21-22.

Table 52: Citywide Master Plan Fees, Transportation Transfers

Description of Transfer	Transfer To	Transfer From	Amount
FD363 transfer back RTIF from FD808	Fund 808	Fund 363	(\$334,603)
Total			(\$334,603)

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 FY22-23.

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 53 identifies the Citywide Master Plan Fees, Wastewater Fees for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 53: Citywide Master Plan Fees, Wastewater Fee

Land Use	Treatment Plant	East Conveyance	West Conveyance
Residential (per unit)			
Very Low Density	\$9,476.00	\$3,388.00	\$2,267.00
Low Density	\$9,476.00	\$3,388.00	\$2,267.00
Medium Density	\$7,753.00	\$2,773.00	\$1,856.00
High Density	\$6,319.00	\$2,258.00	\$1,512.00
Non-Residential (per acre)			
Commercial/Retail	\$40,921.00	\$14,631.00	\$9,794.00
Office	\$40,921.00	\$14,631.00	\$9,794.00
Industrial	\$37,905.00	\$13,552.00	\$9,073.00

Requirement 3: Beginning and ending balance in the fund

Table 54 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Wastewater Fund for FY22-23.

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 Citywide Master Plan Fees, Wastewater Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 54: Citywide Master Plan Fees, Wastewater Fund Summary

TIMP, Wastewater	Total
Beginning Fund Balance (July 1, 2022)	\$15,329,033
Revenues	
Fees Collected	\$9,514,661
Interest/Investment Earnings ¹	(\$420,129)
Other Revenues	\$0
Total Revenues	\$9,094,532
Expenses	
Project Expenses	(\$62,475)
Other Expenses	\$0
Total Expenses	(\$62,475)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$24,361,090

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 55 summarizes the Citywide Master Plan Fees, Wastewater expenditures for FY22-23.

Table 55: Citywide Master Plan Fees, Wastewater Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Wastewater Master Plan	74159	(\$11,828)	100%
Sewer Capacity Upgrd-CH/Schulte/11	74165	(\$50,647)	87%
Total		(\$62,475)	

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 56 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 56: 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	\$248,995	In Progress	100%	
Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th	74165	\$2,598,740	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		\$28,804,331			

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 FY22-23.

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 FY22-23.

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 57 identifies the Citywide Master Plan Fees, Water Fees for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 57: Citywide Master Plan Fees, Water Fee

Land Use	Distribution	Supply	Treatment
Residential (per unit)			
Very Low Density	\$5,968.00	\$2,553.00	\$4,643.00
Low Density	\$5,968.00	\$2,553.00	\$4,643.00
Medium Density	\$4,296.00	\$1,839.00	\$3,342.00
High Density	\$3,042.00	\$1,303.00	\$2,366.00
Non-Residential (per acre)			
Commercial/Retail	\$24,823.00	\$10,625.00	\$19,308.00
Office	\$18,617.00	\$7,967.00	\$14,482.00
Industrial	\$18,617.00	\$7,967.00	\$14,482.00

Requirement 3: Beginning and ending balance in the fund

Table 58 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Water Supply, Treatment, Storage and Distribution for FY22-23.

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

Table 58 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Water Supply, Treatment, Storage and Distribution for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 58: Citywide Master Plan Fees, Water Fund Summary

TIMP, Water	Total
Beginning Fund Balance (July 1, 2022)	\$18,117,807
Revenues	
Fees Collected	\$2,074,391
Interest/Investment Earnings ¹	(\$346,358)
Other Revenues	\$0
Total Revenues	\$1,728,033
Expenses	
Project Expenses	(\$60,011)
Other Expenses ²	(\$7,169)
Total Expenses	(\$67,180)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$19,778,660

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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

² Other expenses include project management.

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 59 summarizes the Citywide Master Plan Fees, Water fund expenditures for FY22-23. Other expenses consisted of program management expenses.

Table 59: Citywide Master Plan Fees, Water Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
WL: Lammers Rd City Zone 3	75160	(\$24,511)	100%
Water Master Plan	75159	(\$35,500)	100%
Total		(\$60,011)	

Note: Fee funding percentage may include multiple fee programs that funding the CIP

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 60** 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 60: Citywide Master Plan Fees, Water CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Water Master Plan	75159	\$189,122	In Progress	100%
Water Lines Lammers Rd	75160	\$5,738,915	In Progress	100%
BF Sisk Dam Buy In	75175	\$1,000,000	2024/2025	67%
Los Vaqueros Reservoir Buy In	75174	\$1,000,000	2024/2025	67%
ASR Expansion Study	TBD	\$350,000	2024/2025	100%
Tracy Blvd Pipeline Improvements (Replace 12-in diameter pipelines)	TBD	\$1,136,708	2023/2024	100%
Tracy Blvd Jack and Bore Improvements (18-in diameter, 24-in casing)	TBD	\$198,246	2024/2025	200%
Groundwater Wells Improvements (ammonia addition)	TBD	\$2,717,000	2024/2025	300%
JWTP Storage Reservoir (1.0 MG Clearwell No. 3)	TBD	\$5,448,766	2024/2025	400%
ASR Groundwater Well	TBD	\$7,063,970	2024/2025	500%
Total		\$24,653,605		

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 FY22-23.

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 FY22-23.

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 61 identifies the Citywide Master Plan Fees, Public Facilities Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 61: Citywide Master Plan Fees, Public Facilities Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$4,160.00
Low Density	\$4,160.00
Medium Density	\$3,403.00
High Density	\$2,774.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$108.03
Office	\$180.07
Industrial	\$36.02

Requirement 3: Beginning and ending balance in the fund

Table 62 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Facilities for FY22-23.

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

Table 62 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Facilities Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 62: Citywide Master Plan Fees, Public Facilities Fund Summary

TIMP, Public Fac	Total
Beginning Fund Balance (July 1, 2022)	\$4,912,884
Revenues	
Fees Collected	\$1,176,055
Interest/Investment Earnings ¹	(\$96,683)
Other Revenues	\$0
Total Revenues	\$1,079,372
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$5,992,256

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 63** which will utilize funds collected to date from this fee program.

Table 63: 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	\$14,577,232	In Progress	38%	307 - Measure V 334 - Ellis Public Bldgs
Total		\$14,577,232			

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 FY22-23.

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 FY22-23.

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 64 identifies the Citywide Master Plan Fees, Public Safety - Police Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 64: Citywide Master Plan Fees, Public Safety – Police Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$964.00
Low Density	\$964.00
Medium Density	\$787.00
High Density	\$642.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$292.10
Office	\$486.81
Industrial	\$97.38

Requirement 3: Beginning and ending balance in the fund

Table 65 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Police for FY22-23.

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

Table 65 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Police for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 65: Citywide Master Plan Fees, Public Safety - Police Fund Summary

TIMP, Public Safety PD	Total
Beginning Fund Balance (July 1, 2022)	\$1,322,304
Revenues	
Fees Collected	\$66,568
Interest/Investment Earnings ¹	(\$20,179)
Other Revenues	\$0
Total Revenues	\$46,389
Expenses	
Project Expenses	(\$15,535)
Other Expenses	\$0
Total Expenses	(\$15,535)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$1,353,158

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 66 identifies the Citywide Master Plan, Public Safety – Police expenditures for FY22-23.

Table 66: Citywide Master Plan Fees, Public Safety – Police Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Police Gun Range	71110	(\$15,160)	5%
PD Communications Tower Software	71114	(\$375)	100%
Total		(\$15,535)	

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 67** 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 67: 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	\$132,372	In Progress	5%	231 - Asset Forfeiture 301 - General Projects 605 - Equip Replacement
Police Department Remodel & Addition	TBD	\$31,920,538	TBD	56%	TBD
Total		\$32,052,910			

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 FY22-23.

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 FY22-23.

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 68 identifies the Citywide Master Plan Fees, Recycled Water Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 68: Citywide Master Plan Fees, Recycled Water Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$3,739.00
Low Density	\$3,739.00
Medium Density	\$3,215.00
High Density	\$2,169.00
Non-Residential (per acre)	
Commercial/Retail	\$21,048.00
Office	\$17,161.00
Industrial	\$17,161.00

Requirement 3: Beginning and ending balance in the fund

Table 69 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Recycled Water Fee for FY22-23.

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 Citywide Master Plan Fees, Recycled Water Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 69: Citywide Master Plan Fees, Recycled Water Fund Summary

TIMP, Recycled Water	Total
Beginning Fund Balance (July 1, 2022)	\$3,597,774
Revenues	
Fees Collected	\$715,849
Interest/Investment Earnings ¹	(\$68,426)
Other Revenues	\$0
Total Revenues	\$647,423
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$4,245,197

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 70** identifies the anticipated priority projects once adequate fee revenues are collected.

Table 70: 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)
Recycled Water System Expansion	74168	\$2,000,000	In Progress	10%	336 - Ellis Recycled Water Grant Funding
New DMC Pipeline (30-in diameter)	TBD	\$18,618,709	2025	77%	336 - Ellis Recycled Water
Total		\$20,618,709			

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 FY22-23.

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 FY22-23.

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 71 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 71: Citywide Master Plan Fees, Public Safety – Fire Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$796.00
Low Density	\$796.00
Medium Density	\$650.00
High Density	\$531.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$241.05
Office	\$401.75
Industrial	\$80.35

Requirement 3: Beginning and ending balance in the fund

Table 72 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY22-23.

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 Citywide Master Plan Fees, Public Safety Fire for FY22-23. Tracy Hills is receiving fee credits for the construction of Fire Station 95. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 72: Citywide Master Plan Fees, Public Safety - Fire Fund Summary

TIMP, Public Safety Fire	Total
Beginning Fund Balance (July 1, 2022)	\$82,260
Revenues	
Fees Collected	\$54,966
Interest/Investment Earnings ¹	(\$2,288)
Other Revenues	\$0
Total Revenues	\$52,678
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$134,938

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 73 identifies the project budgeted in the City’s FY22-23 CIP Budget for this fund.

Table 73: 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	\$478,311	In Progress	52%	605 - Equip Replacement Tracy Rural Fire
Total		\$478,311			

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 FY22-23.

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 FY22-23.

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 74 identifies the Core Public Facilities Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan-Program Management.

Table 74: Core Public Facilities Fee

Land Use	Fee
Residential (per unit)	
SFR	\$3,326.00
MFR (attached 2-4)	\$2,721.00
HDR (attached 4+)	\$2,219.00
Non-Residential (per 1,000 sf)	
Office	\$132.84
Commercial/Retail	\$79.59
Industrial	\$26.34

Requirement 3: Beginning and ending balance in the fund

Table 75 summarizes the beginning and ending fund balances for the Core Public Facilities for FY22-23.

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

Table 75 summarizes the fees collected and the interest earned for the Core Public Facilities Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 75: Core Public Facilities Fund Summary

CORE Public Buildings	Total
Beginning Fund Balance (July 1, 2022)	\$4,747,379
Revenues	
Fees Collected	\$38,650
Interest/Investment Earnings ¹	(\$73,703)
Other Revenues	\$0
Total Revenues	(\$35,053)
Expenses	
Project Expenses	(\$2,700)
Other Expenses	\$0
Total Expenses	(\$2,700)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$4,709,626

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 76 identifies the Citywide Master Plan, Aquatics Center for FY22-23.

Table 76: Core Public Facilities Fund Summary

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Aquatics Center	78054	(\$2,700)	3%
Total		(\$2,700)	

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 77**. Additional projects will be prioritized through the City’s CIP process as additional funds are available.

Table 77: 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 Aquatic Center	78054	\$1,975,082	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	8%	307 - Measure V Grant Funding Developer Contribution
Total		\$5,776,545			

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 FY22-23.

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 FY22-23.

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 78 identifies the Core Public Safety Fire fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan-Program Management.

Table 78: Core Public Safety Fire Fee

Land Use	Fee
Residential (per unit)	
SFR	\$1,519.00
MFR (attached 2-4)	\$1,243.00
HDR (attached 4+)	\$1,013.00
Non-Residential (per 1,000 sf)	
Office	\$767.00
Commercial/Retail	\$460.19
Industrial	\$153.40

Requirement 3: Beginning and ending balance in the fund

Table 79 summarizes the beginning and ending fund balances for the Core Public Safety Fire fee for FY22-23.

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

Table 79 summarizes the fees collected and the interest earned for the Core Public Safety Fire Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 79: Core Public Safety Fire Fund Summary

CORE Public Safety Fire	Total
Beginning Fund Balance (July 1, 2022)	(\$171,002)
Revenues	
Fees Collected	\$24,818
Interest/Investment Earnings ¹	(\$48,561)
Other Revenues	\$0
Total Revenues	(\$23,743)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$2,593,500
Ending Fund Balance (June 30, 2023)	\$2,398,755

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

Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 80 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 80: Core Public Safety Fire CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Fire Station #97 - Valpico & Tracy Blvd	71020	\$4,869,673	TBD	42%	369 - TIMP, Fire
Total		\$4,869,673			

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 81 summarizes the transfers completed for the Core Public Safety Fire Fund for FY22-23. In FY21-22, the Core Public Safety Fire fund balance included transfers that were intended for Core Public Safety Police (Fund 373) and missed transfers that were intended for Core Public Safety Fire. A fund transfer to correct this error was completed in FY22-23.

Table 81: Core Public Safety Fire Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Transfer from Core Police to Core Fire to correct for misallocated funds when Core fee was consolidated in FY 22.	Fund 372	Fund 373	\$2,593,500
Total			\$2,593,500

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 FY22-23.

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 82 identifies the Core Public Safety Police Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan-Program Management.

Table 82: Core Public Safety Police Fee

Land Use	Fee
Residential (per unit)	
SFR	\$342.00
MFR (attached 2-4)	\$281.00
HDR (attached 4+)	\$228.00
Non-Residential (per 1,000 sf)	
Office	\$172.97
Commercial/Retail	\$103.78
Industrial	\$34.59

Requirement 3: Beginning and ending balance in the fund

Table 83 summarizes the beginning and ending fund balances for the Core Public Safety Police for FY22-23.

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

Table 83 summarizes the fees collected and the interest earned for the Core Public Safety Police Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 83: Core Public Safety Police Fund Summary

CORE Public Safety Police	Total
Beginning Fund Balance (July 1, 2022)	\$3,242,783
Revenues	
Fees Collected	\$5,601
Interest/Investment Earnings ¹	\$1,359
Other Revenues	\$0
Total Revenues	\$6,960
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$2,593,500)
Ending Fund Balance (June 30, 2023)	\$656,243

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

Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 84** is identified in the Core Fee Study and project construction will be prioritized through the City’s CIP Process as additional funds are collected. Additional fee collection is needed to commence the planned project in **Table 84**.

Table 84: 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 85 summarizes the transfers completed for the Core Public Safety Police Fund for FY22-23. In FY21-22, the Core Public Safety Police Fund balance included transfers that were intended for Core Public Safety Fire and missed transfers that were intended for Core Public Safety Police. A fund transfer to correct this error was completed in FY22-23.

Table 85: Core Public Safety Police Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Transfer from Core Police to Core Fire to correct for misallocated funds when Core fee was consolidated in FY 22.	Fund 372	Fund 373	(\$2,593,500)
Total			(\$2,593,500)

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 FY22-23.

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 86 identifies the Core Public Safety Communication Facilities Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 86: Core Public Safety Comm Facilities Fee

Land Use	Fee
Residential (per unit)	
SFR	\$33.00
MFR (attached 2-4)	\$27.00
HDR (attached 4+)	\$22.00
Non-Residential (per 1,000 sf)	
Office	\$16.83
Commercial/Retail	\$10.10
Industrial	\$3.37

Requirement 3: Beginning and ending balance in the fund

Table 87 summarizes the beginning and ending fund balances for the Core Public Safety Communication Facilities for FY22-23.

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

Table 87 summarizes the fees collected and the interest earned for the Core Public Safety Communication Facilities Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 87: Core Public Safety Comm Facilities Fund Summary

CORE Public Safety Comm Facilities	Total
Beginning Fund Balance (July 1, 2022)	(\$96,553)
Revenues	
Fees Collected	\$542
Interest/Investment Earnings ¹	\$33
Other Revenues	\$0
Total Revenues	\$575
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	(\$95,978)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 improvements 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.

No interfund transfers or loans were made from this fund during FY22-23.

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 FY22-23.

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 88 identifies the Core Traffic Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 88: Core Traffic Fee

Land Use	Fee
Residential (per unit)	
SFR	\$6,759.00
MFR (attached 2-4)	\$3,245.00
HDR (attached 4+)	\$3,245.00
Non-Residential (per acre)	
Office	\$88,209.00
Commercial/Retail	\$127,278.00
Industrial	\$70,230.00

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 89 summarizes the beginning and ending fund balances for Core Traffic for FY22-23.

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

Table 89 summarizes the fees collected and the interest earned for Core Traffic Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 89: Core Traffic Fund Summary

CORE Traffic	Total
Beginning Fund Balance (July 1, 2022)	\$28,135,991
Revenues	
Fees Collected	\$690,816
Interest/Investment Earnings ¹	(\$442,624)
Other Revenues	\$0
Total Revenues	\$248,192
Expenses	
Project Expenses	(\$122,165)
Other Expenses	\$0
Total Expenses	(\$122,165)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$28,262,018

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 90 summarizes the Core Traffic Fund expenditures for FY22-23.

Table 90: Core Traffic Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
IS Imp: Tracy & Valpico	72074	(\$777)	100%
TS: CHR & Valpico	72095	(\$102,504)	100%
AWid: CHR, 11th to Schulte	73103	(\$77)	100%
ENDER - 2399 E Grant Line Road Demo	72025	(\$18,807)	100%
Total		(\$122,165)	

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 91 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 91: 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	\$847,611	In Progress	38%	363 - TIMP Traffic
Corral Hollow Road: 11th Street to Schulte Road	73103	\$2,686,175	In Progress	31%	364 - TIMP Traffic
Valpico Road: Tracy Boulevard to MacArthur Dr	73190	\$6,053,140	2024/2025	69%	363 - TIMP Traffic
Grant Line Road: I-205 to Lammers	73035	\$3,789,178	2023/2024	76%	363 - TIMP Traffic
Grant Line Road / Lammers Road	72PP-081	\$59,002	In Progress	5%	363 - TIMP Traffic
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	\$2,097,946	2023/2024	10%	363- TIMP Traffic Other TBD
Grant Line Road: Byron Road to Street "A" (Power Road)	73PP-043	\$276,465	2023/2024	5%	363- TIMP Traffic Other TBD
Valpico Road / Sycamore Parkway	72082	\$233,404	2023/2024	35%	363- TIMP Traffic Other TBD
Tracy Boulevard / Gandy Dancer	72094	\$418,175	2023/2024	25%	363- TIMP Traffic Other TBD
Grant Line Road / Power Road (Street "A")	72PP-028	\$1,003,031	2023/2024	100%	363- TIMP Traffic Other TBD
Corral Hollow Road / I-580 EB and WB	72PP-030	\$892,630	2023/2024	10%	Other TBD
Chrisman Road / Valpico Road	72PP-056	\$357,199	2023/2024	25%	363- TIMP Traffic Other TBD
Grant Line Road / Naglee Road / I-205 WB ramps	72PP-082	\$77,895	2024/2025	10%	363- TIMP Traffic Other TBD
I-205 EB Ramps / Grant Line Road	72PP-084	\$875,860	2024/2025	10%	363- TIMP Traffic Other TBD
Widen 11th Street: MacArthur Drive to Chrisman Road	73143	\$744,317	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	\$2,218,864	2024/2025	30%	363- TIMP Traffic Other TBD
Grant Line Road / Lincoln Boulevard	72PP-064	\$59,002	2026	TBD	363- TIMP Traffic Other TBD
Eleventh Street / Lincoln Boulevard	72PP-094	\$1,130,646	2026	TBD	363- TIMP Traffic Other TBD
Aqueduct Crossing for Corral Hollow Road	73158	\$841,182	2026	TBD	363- TIMP Traffic Other TBD
Valpico Road: Lammers Road to Corral Hollow	73PP-051	\$1,035,481	2026	TBD	363- TIMP Traffic Other TBD
Total		\$28,488,534			

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 FY22-23.

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 FY22-23.

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 92 identifies the Core Wastewater Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 92: Core Wastewater Fee

Land Use	Wastewater Treatment Plant ¹	Wastewater Conveyance Fee ^{2,3}
Residential (per unit)		
SFR	\$4,474.00	\$4,439.00
MFR (attached 2-4)	\$3,668.00	\$3,641.00
HDR (attached 4+)	\$2,997.00	\$2,974.00
Non-Residential (per acre)		
Office	\$22,726.00	\$22,556.00
Commercial/Retail	\$22,726.00	\$22,556.00
Industrial	\$21,070.00	\$20,913.00

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 I 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 93 summarizes the beginning and ending fund balances for the Core Wastewater for FY22-23.

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

Table 93 summarizes the fees collected and the interest earned for the Core Wastewater Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 93: Core Wastewater Fund Summary

CORE Wastewater	Total
Beginning Fund Balance (July 1, 2022)	\$3,311,074
Revenues	
Fees Collected	\$320,875
Interest/Investment Earnings ¹	(\$56,090)
Other Revenues	\$0
Total Revenues	\$264,785
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$3,575,859

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 94** 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 94: 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.

No interfund transfers or loans were made from this fund during FY22-23.

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 FY22-23.

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 95 identifies the Core Water Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 95: Core Water Fee

Land Use	Fee
Residential (per unit)	
SFR	\$6,899.00
MFR (attached 2-4)	\$4,968.00
HDR (attached 4+)	\$3,519.00
Non-Residential (per acre)	
Office	\$21,526.00
Commercial/Retail	\$28,702.00
Industrial	\$21,526.00

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 96 summarizes the beginning and ending fund balances for the Core Water for FY22-23.

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

Table 96 summarizes the fees collected and the interest earned for the Core Water Fee for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 96: Core Water Fund Summary

CORE Water	Total
Beginning Fund Balance (July 1, 2022)	(\$5,170,226)
Revenues	
Fees Collected	\$120,109
Interest/Investment Earnings ¹	\$0
Other Revenues	\$0
Total Revenues	\$120,109
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	(\$5,050,116)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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.

No interfund transfers or loans were made from this account this FY22-23.

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 FY22-23.

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 97 identifies the Core Parks Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan- Program Management.

Table 97: Core Parks Fee

Land Use	Neighborhood Park	Community Park
Residential (per unit)		
SFR	\$6,960.00	\$1,322.00
MFR (attached 2-4)	\$5,695.00	\$1,083.00
HDR (attached 4+)	\$4,640.00	\$882.00
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 98 summarizes the beginning and ending fund balances for the Core Parks Fee for FY22-23.

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 Core Parks Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 98: Core Parks Fund Summary

CORE Parks	Total
Beginning Fund Balance (July 1, 2022)	\$3,956,212
Revenues	
Fees Collected	\$58,220
Interest/Investment Earnings ¹	(\$61,152)
Other Revenues	\$0
Total Revenues	(\$2,932)
Expenses	
Project Expenses	(\$49,727)
Other Expenses	\$0
Total Expenses	(\$49,727)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$3,903,553

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 summarizes the Core Parks Fund expenditures for FY22-23.

Table 99: Core Parks Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Gretchen Tally Park PH III	78170	(\$49,727)	73%
Total		(\$49,727)	

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 100** 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 100: Core Parks CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
Aquatics Center	78054	\$1,975,082	In Progress	3%	307 - Measure V 371 - Core Public Facilities Developer Contributions
Gretchen Tally Park Phase III	78170	\$3,859,522	In Progress	73%	361 - TIMP Parks
Total		\$5,834,604			

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 FY22-23.

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 FY22-23.

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 101 identifies the Core Storm Drainage Fee for FY22-23. It should be noted that the fee includes a 5% program management fee that is deposited in Fund 391 - Urban Management Plan-Program Management.

Table 101: Core Storm Drainage Fee

Land Use	Fee
Residential (per unit)	
SFR	\$2,582.00
MFR (attached 2-4)	\$1,715.00
HDR (attached 4+)	\$1,536.00
Non-Residential (per acre)	
Office	\$40,005.00
Commercial/Retail	\$40,005.00
Industrial	\$40,005.00

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 FY 22/23 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 FY 22/23 is shown.

Requirement 3: Beginning and ending balance in the fund

Table 102 summarizes the beginning and ending fund balances for the Core Storm Drainage Fee for FY22-23.

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 Core Storm Drainage Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 102: Core Storm Drain Fund Summary

CORE Drainage	Total
Beginning Fund Balance (July 1, 2022)	\$7,314,625
Revenues	
Fees Collected	\$412,009
Interest/Investment Earnings ¹	(\$120,467)
Other Revenues	\$0
Total Revenues	\$291,542
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$7,606,168

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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 FY22-23.

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 103 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.

Table 103: Core Storm Drain CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
South MacArthur, Ph 2	76059	\$530,630	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		\$8,151,742		

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 FY22-23.

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 FY22-23.

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% on the project costs. The 5% is then deposited in the program management fund. **Table 104** shows how the Program Management Fee is calculated.

Table 104: 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 105 summarizes the beginning and ending fund balances for the Program Management Fee for FY22-23.

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

Table 105 summarizes the fees collected and the interest earned for the Program Management Fund for FY22-23. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 105: Program Management Fund Summary

Urban Mgt Plan-PM	Total
Beginning Fund Balance (July 1, 2022)	\$5,322,961
Revenues	
Fees Collected	\$853,906
Interest/Investment Earnings ¹	(\$167,734)
Other Revenues	\$0
Total Revenues	\$686,172
Expenses	
Project Expenses	(\$792,043)
Other Expenses ²	(\$379,095)
Total Expenses	(\$1,171,137)
Transfers	\$0
Ending Fund Balance (June 30, 2023)	\$4,837,996

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 9, 2023.

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

² Other expenses include staff and consultant costs in administering the fee program.

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 106 summarizes the Program Management Fund expenditures for FY22-23. The Other Expenses from this fund were for reimbursement of staff and administrative time related to program management.

Table 106: Program Management Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Public Facilities Master Plan	71107	(\$1,032)	100%
Public Safety Master Plan	71108	(\$30,261)	100%
Parks Master Plan	78179	(\$420)	3%
Storm Drain Master Plan	76086	(\$21,617)	58%
Transportation Master Plan	73173	(\$58,050)	49%
Infill Prgm Mgmt	79201	(\$609)	100%
I205 Area Prgm Mgmt	79203	(\$215)	100%
Plan C Prgm Mgmt	79204	(\$609)	100%
ISP South Prgm Mgmt	79205	(\$609)	100%
NE Indus Area #1 Prgrm Mgmt	79206	(\$215)	100%
South Mac Area Prgm Mgmt	79207	(\$609)	100%
NE Indus Area #2 Prgm Mgmt	79208	(\$609)	100%
Presidio Prgm Mgmt	79210	(\$215)	100%
TIMP Program Management	79212	(\$676,970)	100%
Total		(\$792,043)	

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.

No interfund transfers or loans were made from this fund during FY22-23.

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 FY22-23.