



# AB1600: Development Impact Fee Annual Report



Fiscal Year 23-24

**City of Tracy**

Prepared By:



**Harris & Associates**

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## Section 1 Executive Summary

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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. In 2023, AB 516 was signed into law and amended certain portions of the Mitigation Fee Act related to the annual and five-year reporting requirements. This report will serve as the City of Tracy's AB1600 report for the fiscal year starting July 1, 2023 and ending June 30, 2024. The City last completed the five-year reporting requirements along with the AB1600 report for the fiscal year starting July 1, 2021 and ending June 30, 2022. The next five-year report will be completed with the AB1600 report for the fiscal year starting July 1, 2026 and ending June 30, 2027.

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 FY23-24 totaled approximately \$2.2 million.

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

The following sections provide the legal context for this annual report, required reporting information for each of the City’s DIFs.

## **Section 2 Requirements of Mitigation Fee Act (AB1600)**

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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. Brief description of the type of fee in the account or fund
2. Amount of the fee
3. Beginning and ending balance in the account or fund
4. Amount of fees collected and the interest earned during the previous year
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
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. 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 loan will be repaid and the rate of interest the account will receive on the loan
8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

On October 11, 2023, California Governor Gavin Newsom signed into law AB 516 which amended certain portions of the Mitigation Fee Act related to the annual and five-year reporting requirements. Under AB 516, Requirements 6 and 8 have been expanded to include the following:

- 6a. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted
- 6b. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable
- 8a. For any refunds made, the number of persons or entities identified to receive those refunds

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 FY23-24. 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

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**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

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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, however excess funds remained after the final audit was completed in FY22-23 and will be closed out in FY24-25.*

### **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**

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.

#### **Requirement 3: Beginning and ending balance in the fund**

**Table 2** summarizes the beginning and ending fund balances for the Infill Area, Downtown Improvements Parking for FY23-24. It should be noted that the remaining fund balance will be transferred out due to no future planned projects.

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

**Table 2** summarizes the fees collected and the interest earned for the Infill Area, Downtown Improvements Parking Fee for FY23-24.

**Table 2: Infill Area, Downtown Improvements Parking Fund Summary**

| Infill, Parking  | Total       |
|--|-------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 2,478.00 |
| <b>Revenues</b>  |             |
| Fees Collected   | \$ -        |
| Interest/Investment Earnings                             | \$ -        |
| Other Revenues   | \$ -        |
| <b>Total Revenues</b>                                    | \$ -        |
| <b>Expenses</b>  |             |
| Project Expenses   | \$ -        |
| Other Expenses   | \$ -        |
| <b>Total Expenses</b>                                    | \$ -        |
| <b>Transfers</b>   | \$ -        |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 2,478.00 |

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

**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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

There are no future projects intended from this fund and the fund will be 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.**

No interfund transfers or loans were made from this fund during FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## **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 3** identifies the Ellis Program Area, Traffic and County Traffic fee for FY23-24.

**Table 3: Ellis Program Area, Traffic and County Traffic Fee**

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

#### **Requirement 3: Beginning and ending balance in the fund**

**Table 4** summarizes the beginning and ending fund balances for the Ellis Program Area, Traffic fee for FY23-24.

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

**Table 4** summarizes the fees collected and the interest earned for the Ellis Program Area, Traffic fund for FY23-24. 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 4: Ellis Program Area, Traffic Fund Summary**

| Ellis Area Traffic                                       | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 1,755,791.15 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ -            |
| Interest/Investment Earnings <sup>2</sup>                | \$ 67,052.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 67,052.00    |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (28,071.66)  |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (28,071.66)  |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 1,794,771.49 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

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

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

Table 5 identifies the Ellis Program Area, Traffic expenditures for FY23-24.

**Table 5 : Ellis Program Area, Traffic Project Expenditures**

| Project                              | CIP # | Amount Expended | Percent of Project Funded by Fund |
|--------------------------------------|-------|-----------------|-----------------------------------|
| Intersection - Corral Hollow & Linne | 72104 | \$ (28,071.66)  | 29%                               |
| <b>Total</b>                         |       | \$ (28,071.66)  |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The improvements below in **Table 6** are compiled from the Ellis FIP and the City's CIP Budget FY24-25 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 6: 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 | \$ 8,394.00                  | In Progress     | 29%                               | 242 - Transp Sales Tax<br>363 - TIMP Traffic  |
| Corral Hollow/Valpico Rd - Signalize & widen SB approach to provide 1 TL and 1 TR Lane  | 72095 | \$ 404,482.00                | In Progress     | 10%                               | 375 - Core Traffic  |
| Corral Hollow Road - 2 lanes to 4 lane arterial (Linne to Old Schulte )   | 73144 | \$ 432,021.00                | In Progress     | 7%                                | 242 - Transp Sales Tax<br>245 - Gas Tax<br>363 - TIMP Traffic<br>392 - Reg Transport Impact |
| Corral Hollow Road - Rural to 4 lane Arterial (I580 - Linne)  | 73161 | \$ 821,260.00                | In Progress     | 25%                               | 301 - General Projects<br>363 - TIMP Traffic  |
| Valpico Road - Rural to 4 lane Arterial   | 73190 | \$ 147,987.00                | 2025/2026       | 2%                                | 375 - Core Traffic  |
| <b>Total</b>  |       | <b>\$ 1,814,144.00</b>       |                 |                                   |   |

**Table 7** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 7: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (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 | In Progress                         | NA                 | NA                                     |
| Corral Hollow/Valpico Rd - Signalize & widen SB approach to provide 1 TL and 1 TR Lane  | 72095 | In Progress                         | NA                 | NA                                     |
| Corral Hollow Road - 2 lanes to 4 lane arterial (Linne to Old Schulte )   | 73144 | In Progress                         | NA                 | NA                                     |
| Corral Hollow Road - Rural to 4 lane Arterial (I580 - Linne)  | 73161 | In Progress                         | NA                 | NA                                     |
| Valpico Road - Rural to 4 lane Arterial   | 73190 | 2023/2024                           | 2025/2026          | Delay due to ROW acquisition issues.   |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 8** identifies the Ellis Program Area, Storm Drainage Fee for FY23-24.

**Table 8: Ellis Program Area, Storm Drainage Fee**

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

### Requirement 3: Beginning and ending balance in the fund

**Table 9** summarizes the beginning and ending fund balances for the Ellis Program Area, Storm Drainage for FY23-24.

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

**Table 9** summarizes the fees collected and the interest earned for the Ellis Program Area, Storm Drainage Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 9: Ellis Program Area, Storm Drainage Fund Summary**

| Ellis Area Drainage                                      | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 2,648,907.78 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ -            |
| Interest/Investment Earnings <sup>2</sup>                | \$ 100,747.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 100,747.00   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (1,004.63)   |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (1,004.63)   |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 2,748,650.15 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 10 identifies the Ellis Program Area, Storm Drain expenditures for FY23-24.

**Table 10: Ellis Program Area, Storm Drain Project Expenditures**

| Project            | CIP # | Amount Expended |
|--------------------|-------|-----------------|
| Project Management | ELL3A | \$ (1,004.63)   |
| <b>Total</b>       |       | \$ (1,004.63)   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of improvements below in **Table 11** is identified in the Ellis FIP and the developer is working with the City to process reimbursements for completing the projects.

**Table 11: 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) | Developer Build | \$ 972,000.00                | Completed, Reimbursement Pending | 100%                              |
| 2,800 LF of 12" SD (100 LF of Bore & Jack)             | Developer Build | \$ 351,000.00                | Completed, Reimbursement Pending | 100%                              |
| 2,640 LF of 60" SD                                     | Developer Build | \$ 1,960,200.00              | Completed, Reimbursement Pending | 100%                              |
| 660 LF of 66" SD (Valpico Road)                        | Developer Build | \$ 579,150.00                | Completed, Reimbursement Pending | 100%                              |
| 2,100 LF of 66" SD (to DET 3A)                         | Developer Build | \$ 1,842,750.00              | Completed, Reimbursement Pending | 100%                              |
| <b>Total</b>   |                 | <b>\$ 5,705,100.00</b>       |                                  |                                   |

**Table 12** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 12: Capital Improvements Identified in the Previous Report**

| Project  | CIP #           | Estimated Start Date (Prior Report) | Revised Start Date               | Reason for Date Change (if applicable) |
|--|-----------------|-------------------------------------|----------------------------------|--|
| Detention Basin 3A (36 AF plus 36 AF add'l excavation) | 76PP-XXX        | 2023/2024                           | Completed, Reimbursement Pending | NA                                     |
| 2,800 LF of 12" SD (100 LF of Bore & Jack)             | Developer Build | Completed                           | Completed, Reimbursement Pending | NA                                     |
| 2,640 LF of 60" SD                                     | 76PP-XXX        | 2023/2024                           | Completed, Reimbursement Pending | NA                                     |
| 660 LF of 66" SD (Valpico Road)                        | 76PP-XXX        | 2023/2024                           | Completed, Reimbursement Pending | NA                                     |
| 2,100 LF of 66" SD (to DET 3A)                         | 76PP-XXX        | 2023/2024                           | Completed, Reimbursement Pending | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 FY23-24.

**Table 13: Ellis Program Area, Parks and Recreation Fee**

| Land Use                      | Fee         |
|-------------------------------|-------------|
| <b>Residential (per unit)</b> |             |
| 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 FY23-24.

### 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 FY23-24. 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 *       |
|--|---------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 185,762.29 |
| <b>Revenues</b>  |               |
| Fees Collected   | \$ -          |
| Interest/Investment Earnings <sup>2</sup>                | \$ 7,100.00   |
| Other Revenues   | \$ -          |
| <b>Total Revenues</b>                                    | \$ 7,100.00   |
| <b>Expenses</b>  |               |
| Project Expenses   | \$ -          |
| Other Expenses   | \$ -          |
| <b>Total Expenses</b>                                    | \$ -          |
| <b>Transfers</b>   | \$ -          |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 192,862.29 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. No projects were identified in last year's report to report on.

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 15** identifies the Ellis Program Area, Public Buildings fee for FY23-24.

**Table 15: Ellis Program Area, Public Buildings Fee**

| Land Use                          | Fee         |
|-----------------------------------|-------------|
| <b>Residential (per unit)</b>     |             |
| Low Density                       | \$ 3,479.00 |
| Medium Density                    | \$ 2,846.00 |
| High Density                      | \$ 2,319.00 |
| <b>Non-Residential (per acre)</b> |             |
| 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 16** summarizes the beginning and ending fund balances for the Ellis Program Area, Public Buildings fee for FY23-24.

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

**Table 16** summarizes the fees collected and the interest earned for the Ellis Program Area, Public Buildings fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 16: Ellis Program Area, Public Buildings Fund Summary**

| Ellis Area Public Bldgs                            | Total *                |
|--|------------------------|
| Beginning Fund Balance (July 1, 2023) <sup>1</sup> | \$ 2,940,749.70        |
| <b>Revenues</b>                                    |                        |
| Fees Collected                                     | \$ -                   |
| Interest/Investment Earnings <sup>2</sup>          | \$ 111,846.00          |
| Other Revenues                                     | \$ -                   |
| <b>Total Revenues</b>                              | \$ 111,846.00          |
| <b>Expenses</b>                                    |                        |
| Project Expenses                                   | \$ -                   |
| Other Expenses                                     | \$ -                   |
| <b>Total Expenses</b>                              | \$ -                   |
| <b>Transfers</b>                                   | \$ -                   |
| <b>Ending Fund Balance (June 30, 2024)</b>         | <b>\$ 3,052,595.70</b> |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

Table 17 shows the current prioritization of funds which includes a multi-generational recreation facility which will include a police substation. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 17: 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 | \$ 2,506,799.00        | In Progress     | 3%                                | 307 - Measure V<br>Grant Funding<br>Developer Contribution |
| Public Safety Facilities - Multigenerational Center (PD Substation) | TBD   | \$ 1,753,220.00        | In Progress     | 5%                                | 307 - Measure V<br>366 - TIMP Public Facilities            |
| <b>Total</b>  |       | <b>\$ 4,260,019.00</b> |                 |                                   |  |

**Table 18** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 18: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| Multi-Generational Rec Center                                       | 78178 | In Progress                         | NA                 | NA                                     |
| Public Safety Facilities - Multigenerational Center (PD Substation) | TBD   | 2023/2024                           | In Progress        | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 FY23-24.

**Table 19: Ellis Program Area, Water Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| Low Density                       | \$ 7,058.00  |
| Medium Density                    | \$ 6,070.00  |
| High Density                      | \$ 4,094.00  |
| <b>Non-Residential (per acre)</b> |              |
| 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 FY23-24.

### 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 FY23-24. 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 *      |
|--|--------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 24,355.26 |
| <b>Revenues</b>  |              |
| Fees Collected   | \$ -         |
| Interest/Investment Earnings <sup>2</sup>                | \$ 926.00    |
| Other Revenues   | \$ -         |
| <b>Total Revenues</b>                                    | \$ 926.00    |
| <b>Expenses</b>  |              |
| Project Expenses   | \$ -         |
| Other Expenses   | \$ -         |
| <b>Total Expenses</b>                                    | \$ -         |
| <b>Transfers</b>   | \$ -         |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 25,281.26 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. There were no projects listed in last year's report to provide an update on.

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 FY23-24.

**Table 21: Ellis Program Area, Recycled Water Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| Low Density                       | \$ 2,654.00  |
| Medium Density                    | \$ 2,282.00  |
| High Density                      | \$ 1,539.00  |
| <b>Non-Residential (per acre)</b> |              |
| 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 FY23-24.

### 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 FY23-24. 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 *      |
|--|--------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 35,966.34 |
| <b>Revenues</b>  |              |
| Fees Collected   | \$ -         |
| Interest/Investment Earnings <sup>2</sup>                | \$ 1,367.00  |
| Other Revenues   | \$ -         |
| <b>Total Revenues</b>                                    | \$ 1,367.00  |
| <b>Expenses</b>  |              |
| Project Expenses   | \$ -         |
| Other Expenses   | \$ -         |
| <b>Total Expenses</b>                                    | \$ -         |
| <b>Transfers</b>   | \$ -         |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 37,333.34 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee 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 | 74168 | \$ 5,617,291.00              | 2025/2026       | 19%                               | 368 - TIMP<br>Recycled Water<br>525 - Grants |
| <b>Total</b>                         |       | <b>\$ 5,617,291.00</b>       |                 |                                   |  |

**Table 24** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 24: Capital Improvements Identified in the Previous Report**

| Project                              | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--------------------------------------|-------|-------------------------------------|--------------------|--|
| Citywide Recycled Water Contribution | 74168 | 2025/2026                           | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 25** identifies the Ellis Program Area, Wastewater Fee for FY23-24.

**Table 25: Ellis Program Area, Wastewater Fee**

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

### Requirement 3: Beginning and ending balance in the fund

**Table 26** summarizes the beginning and ending fund balances for the Ellis Program Area, Wastewater Fee for FY23-24.

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

**Table 26** summarizes the fees collected and the interest earned for the Ellis Program Area, Wastewater Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 26: Ellis Program Area, Wastewater Fund Summary**

| Ellis Area Wastewater                                    | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 3,458,887.84 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ -            |
| Interest/Investment Earnings <sup>2</sup>                | \$ 131,548.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 131,548.00   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 3,590,435.84 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

Table 27 identifies the Ellis Program Area, Wastewater CIP projects identified in the Ellis FIP and FY24-25 CIP budget updated with remaining project costs. Fees will continue to be collected for contribution to the WWTP expansion future phases. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 27: 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 | \$ 1,207,636.00              | In Progress     | 11%                               | 364 - TIMP Wastewater  |
| Tracy WWTP Expansion Future Phase 2C                          | 74169 | \$ 9,043,404.00              | In Progress     | 34%                               | 523 - Wastewater Capital<br>364 - TIMP Wastewater<br>376 - Core Wastewater |
| <b>Total</b>  |       | <b>\$ 10,251,040.00</b>      |                 |                                   |  |

**Table 28** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 28: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th | 74165 | In Progress                         | NA                 | NA                                     |
| Tracy WWTP Expansion Future Phase 2C                          | 74169 | In Progress                         | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 29** identifies the Northeast Industrial Area, Storm Drain Fee for FY23-24.

**Table 29: Northeast Industrial Area, Storm Drain Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| Very Low Density                  | \$ 3,807.00  |
| Low Density                       | \$ 2,631.00  |
| Medium Density                    | \$ 1,625.00  |
| High Density                      | \$ 1,496.00  |
| <b>Non-Residential (per acre)</b> |              |
| Commercial/Retail                 | \$ 44,581.00 |
| Office                            | \$ 44,581.00 |
| Industrial                        | \$ 44,581.00 |

### Requirement 3: Beginning and ending balance in the fund

**Table 30** summarizes the beginning and ending fund balances for the Northeast Industrial Area, Storm Drain Fee for FY23-24.

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

**Table 30** summarizes the fees collected and the interest earned for the Northeast Industrial Area, Storm Drain Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 30: Northeast Industrial Area, Storm Drain Fund Summary**

| NEI Storm Drain  | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 2,601,718.93 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ -            |
| Interest/Investment Earnings <sup>2</sup>                | \$ 98,938.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 98,938.00    |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (32,288.99)  |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (32,288.99)  |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 2,668,367.94 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> Investment Earnings total includes cash-fair market value offsets.

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

Table 31 identifies the Northeast Industrial Area, Storm Drain expenditures for FY23-24.

**Table 31: Northeast Industrial Area, Storm Drain Project Expenditures**

| Project   | CIP # | Amount Expended | Percent of Project Funded by Fund |
|---|-------|-----------------|-----------------------------------|
| Eastside Channel Lining from Grant Line Road to MacArthur | 76087 | \$ (32,288.99)  | 100%                              |
| <b>Total</b>  |       | \$ (32,288.99)  |                                   |

**Requirement 6: Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the**

**previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The improvements in **Table 32** 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. DET 16 is the next anticipated project that will be developer built and funded through this fee program. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 32: 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           | \$ 2,467,711.01              | In Progress                       | 100%                              |
| DET NEI (128 AF, plus 22 AF add'l excavation) - Reimbursement Remaining | Developer Build | \$ 377,825.96                | Completed, Awaiting Reimbursement | 100%                              |
| <b>Total</b>  |                 | <b>\$ 2,845,536.97</b>       |                                   |                                   |

**Table 33** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 33: Capital Improvements Identified in the Previous Report**

| Project   | CIP #           | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-----------------|-------------------------------------|--------------------|--|
| Eastside Channel Lining from Grant Line Road to MacArthur               | 76087           | 2024                                | In Progress        | NA                                     |
| DET NEI (128 AF, plus 22 AF add'l excavation) - Reimbursement Remaining | Developer Build | Completed, Awaiting Reimbursement   | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 34** identifies the Tracy Gateway Phase 1 Area Fees for FY23-24.

**Table 34: Tracy Gateway Area Fee**

| Fee                               | Retail <sup>1,2</sup> | Office (without Deferral) <sup>2</sup> | Office (with Deferral) <sup>2</sup> | Hotel (200 room) |
|-----------------------------------|-----------------------|--|-------------------------------------|------------------|
| <b>Non-Residential (per unit)</b> |                       |  |                                     |                  |
| 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 <sup>3</sup>                | \$ 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 35** summarizes the beginning and ending fund balances for the Tracy Gateway Area for FY23-24.

### 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 Tracy Gateway Area Fees for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 35: Tracy Gateway Area Fund Summary**

| Gateway  | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 1,989,153.78 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ -            |
| Interest/Investment Earnings <sup>2</sup>                | \$ 75,696.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 75,696.00    |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 2,064,849.78 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of improvements in **Table 36** 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 36: 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 | \$ 2,147,479.00              | Pending additional project funding | 23%                               | 364 - TIMP Wastewater                 |
| Pressure Regulating Valve (PRV) in Lammers, In tract Program Water Transmission Lines, Off-site Water Transmission Pipelines Zone 1 and Zone 2 | 75085    | \$ 5,337,928.00              | Pending additional project funding | 100%                              |                                       |
| Water Pump Station   | 75PP-082 | \$ 1,620,000.00              | Pending additional project funding | 100%                              |                                       |
| Emergency Well   | 75PP-083 | \$ 2,430,000.00              | Pending additional project funding | 100%                              |                                       |
| <b>Total</b>   |          | <b>\$ 11,535,407.00</b>      |                                    |                                   |                                       |

**Table 37** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 37: Capital Improvements Identified in the Previous Report**

| Project  | CIP #    | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--|----------|-------------------------------------|--------------------|--|
| Wastewater Conveyance to Tracy Hills Wastewater Reclamation Facility (WRF), Tracy Hills WRF Fair Share   | 74PP-064 | Pending additional project funding  | N/A                | NA                                     |
| Pressure Regulating Valve (PRV) in Lammers, In tract Program Water Transmission Lines, Off-site Water Transmission Pipelines Zone 1 and Zone 2 | 75085    | Pending additional project funding  | N/A                | NA                                     |
| Water Pump Station   | 75PP-082 | Pending additional project funding  | N/A                | NA                                     |
| Emergency Well   | 75PP-083 | Pending additional project funding  | N/A                | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 38** identifies the Ellis Program Management fee is calculated.

**Table 38: Ellis Program Area, Program Management Fee**

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

### Requirement 3: Beginning and ending balance in the fund

**Table 39** summarizes the beginning and ending fund balances for the Ellis Program Management fee for FY23-24.

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

**Table 39** summarizes the fees collected and the interest earned for the Ellis Program Management fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 39: Ellis Program Area, Program Management Fund Summary**

| Ellis Area Prgrm Mgmt                                    | Total *        |
|--|----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ (88,063.78) |
| <b>Revenues</b>  |                |
| Fees Collected   | \$ -           |
| Interest/Investment Earnings <sup>2</sup>                | \$ 25,950.00   |
| Other Revenues   | \$ -           |
| <b>Total Revenues</b>                                    | \$ 25,950.00   |
| <b>Expenses</b>  |                |
| Project Expenses   | \$ (34,247.50) |
| Other Expenses   | \$ -           |
| <b>Total Expenses</b>                                    | \$ (34,247.50) |
| <b>Transfers</b>   | \$ -           |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ (96,361.28) |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 40 identifies the Ellis Program Area, Program Management Expenditures for FY23-24.

**Table 40: Ellis Program Area, Program Management Project Expenditures**

| Project                       | CIP # | Amount Expended | Percent of Project Funded by Fund |
|-------------------------------|-------|-----------------|-----------------------------------|
| Ellis Area Program Management | 79211 | \$ (34,247.50)  | 100%                              |
| <b>Total</b>                  |       | \$ (34,247.50)  |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## **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 41** identifies the Citywide Master Plan Fees, Public Safety - Communication Facilities Fee for FY23-24. 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 41: Citywide Master Plan Fees, Public Safety - Comm Facilities Fee**

| Land Use                              | Fee       |
|---------------------------------------|-----------|
| <b>Residential (per unit)</b>         |           |
| Very Low Density                      | \$ 325.00 |
| Low Density                           | \$ 325.00 |
| Medium Density                        | \$ 268.00 |
| High Density                          | \$ 217.00 |
| <b>Non-Residential (per 1,000 sf)</b> |           |
| Commercial/Retail                     | \$ 98.83  |
| Office                                | \$ 164.71 |
| Industrial                            | \$ 32.94  |

### **Requirement 3: Beginning and ending balance in the fund**

**Table 42** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Communication Facilities for FY23-24.

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

**Table 42** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Communication Facilities Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 42: Citywide Master Plan Fees, Public Safety - Comm Facilities Fund Summary**

| TIMP, Pub Safety Comm                                    | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 965,064.28   |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 52,033.02    |
| Interest/Investment Earnings <sup>2</sup>                | \$ 36,711.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 88,744.02    |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 1,053,808.30 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. **Table 43** identifies the Radio Communications Tower project that will utilize funds collected by this fee. The project still requires additional funding to commence. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 43: 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   | \$ 2,419,064.00              | TBD             | 58%                               | TBD                                   |
| <b>Total</b>               |       | <b>\$ 2,419,064.00</b>       |                 |                                   |                                       |

**Table 44** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay. The previously identified project still does not have adequate funding to commence.

**Table 44: Capital Improvements Identified in the Previous Report**

| Project                    | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|----------------------------|-------|-------------------------------------|--------------------|--|
| Radio Communications Tower | TBD   | TBD                                 | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 45** identifies the Citywide Master Plan Fees, Parks Fee for FY23-24. 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 45: Citywide Master Plan Fees, Parks Fee**

| Land Use                      | Fee          |
|-------------------------------|--------------|
| <b>Residential (per unit)</b> |              |
| Very Low Density              | \$ 10,654.00 |
| Low Density                   | \$ 10,654.00 |
| Medium Density                | \$ 8,717.00  |
| High Density                  | \$ 7,103.00  |

### Requirement 3: Beginning and ending balance in the fund

**Table 46** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Parks Fee for FY23-24.

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

**Table 46** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Parks Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 46: Citywide Master Plan Fees, Parks Fund Summary**

| TIMP, Parks  | Total *          |
|--|------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 10,792,321.50 |
| <b>Revenues</b>  |                  |
| Fees Collected   | \$ 1,529,989.73  |
| Interest/Investment Earnings <sup>2</sup>                | \$ 410,493.00    |
| Other Revenues   | \$ -             |
| <b>Total Revenues</b>                                    | \$ 1,940,482.73  |
| <b>Expenses</b>  |                  |
| Project Expenses   | \$ -             |
| Other Expenses   | \$ -             |
| <b>Total Expenses</b>                                    | \$ -             |
| <b>Transfers</b>   | \$ -             |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 12,732,804.23 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The Parks Master Plan outlines the park needs and costs to serve new development. The Master Plan Area infrastructure project needs have recently been updated through Master Plan updates. **Table 47** lists the projects currently in progress and anticipated to begin within the next 5 years. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 47: 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    | \$ 984,656.00                | In Progress     | 27%                               | 271 - LMD<br>301 - General Projects<br>391 - Prgm Mngmt |
| Future 15-Acre Community Park (Tracy Hills) | 78PP-XXX | \$ 17,226,000.00             | 2025/2026       | 100%                              |   |
| <b>Total</b>                                |          | <b>\$ 18,210,656.00</b>      |                 |                                   |   |

**Table 48** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 48: Capital Improvements Identified in the Previous Report**

| Project                                     | CIP #    | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|----------|-------------------------------------|--------------------|--|
| Gretchen Tally Park Phase III               | 78170    | In Progress                         | NA                 | NA                                     |
| Future 15-Acre Community Park (Tracy Hills) | 78PP-XXX | 2025/2026                           | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 49** identifies the Citywide Master Plan, Storm Drainage Fees for FY23-24. 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 49: Citywide Master Plan Fees, Storm Drainage Fee**

| Land Use                          | Keenan      | Westside Residential | NW WSO       | Larch Clover | South MacArthur and Rocha | Mountain House <sup>1</sup> | Lammers Watershed <sup>2</sup> | Kagehiro and West Larch Clover <sup>3</sup> |
|-----------------------------------|-------------|----------------------|--------------|--------------|---------------------------|-----------------------------|--------------------------------|---|
| <b>Residential (per unit)</b>     |             |                      |              |              |                           |                             |                                |   |
| Very Low Density                  | NA          | NA                   | NA           | NA           | \$ 6,860.00               | NA                          | \$ 2,071.00                    | \$ 866.00                                   |
| Low Density                       | \$ 3,019.00 | \$ 6,443.00          | NA           | NA           | \$ 6,300.00               | NA                          | \$ 1,902.00                    | \$ 751.00                                   |
| Medium Density                    | \$ 2,039.00 | \$ 4,317.00          | NA           | NA           | \$ 4,189.00               | NA                          | \$ 1,265.00                    | \$ 528.00                                   |
| High Density                      | \$ 1,822.00 | \$ 3,850.00          | NA           | NA           | \$ 3,749.00               | NA                          | \$ 1,133.00                    | \$ 470.00                                   |
| <b>Non-Residential (per acre)</b> |             |                      |              |              |                           |                             |                                |   |
| Commercial/Retail                 | NA          | NA                   | \$ 23,096.00 | \$ 14,175.00 | \$ 114,892.00             | \$ 22,792.00                | \$ 34,731.00                   | NA  |
| Office                            | NA          | NA                   | \$ 23,096.00 | NA           | NA                        | \$ 22,792.00                | \$ 34,731.00                   | NA  |
| Industrial                        | NA          | NA                   | \$ 23,096.00 | NA           | NA                        | \$ 22,792.00                | \$ 34,731.00                   | NA  |

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

<sup>1</sup> 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, 2021, 2022, and 2023.

<sup>2</sup> 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.

<sup>3</sup> 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 50** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Storm Drainage Fund for FY23-24.

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

**Table 50** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Storm Drainage Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 50: Citywide Master Plan Fees, Storm Drain Fund Summary**

| TIMP, Strm Drn                                     | Total *                 |
|--|-------------------------|
| Beginning Fund Balance (July 1, 2023) <sup>1</sup> | \$ 13,258,221.78        |
| <b>Revenues</b>                                    |                         |
| Fees Collected                                     | \$ 282,384.32           |
| Interest/Investment Earnings <sup>2</sup>          | \$ 503,993.00           |
| Other Revenues                                     | \$ -                    |
| <b>Total Revenues</b>                              | \$ 786,377.32           |
| <b>Expenses</b>                                    |                         |
| Project Expenses                                   | \$ (18,633.36)          |
| Other Expenses                                     | \$ -                    |
| <b>Total Expenses</b>                              | \$ (18,633.36)          |
| <b>Transfers</b>                                   | \$ -                    |
| <b>Ending Fund Balance (June 30, 2024)</b>         | <b>\$ 14,025,965.74</b> |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 51 identifies the Citywide Master Plan Fees, Storm Drain Fund expenditures for FY23-24.

**Table 51: Citywide Master Plan Fees, Storm Drain Project Expenditures**

| Project                 | CIP # | Amount Expended       | Percent of Project Funded by Fund |
|-------------------------|-------|-----------------------|-----------------------------------|
| Storm Drain Master Plan | 76086 | \$ (18,633.36)        | 54%                               |
| <b>Total</b>            |       | <b>\$ (18,633.36)</b> |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. **Table 52** 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 52: 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 | \$ 18,633.00                 | In Progress     | 54%                               | 391 - Program Mgmt                    |
| Concrete Channel Lining                    | TBD   | \$ 11,529,000.00             | 2026/2027       | 100%                              |                                       |
| DET 10/11 (240 AF needed for storage)      | TBD   | \$ 1,746,150.00              | 2026/2027       | 15%                               | TBD                                   |
| DET 10/11 Pump Station (30.0 cfs capacity) | TBD   | \$ 543,450.00                | 2026/2027       | 15%                               | TBD                                   |
| DET 10/11 Landscaping – Low Visibility     | TBD   | \$ 158,700.00                | 2026/2027       | 15%                               | TBD                                   |
| DET 10/11 Spillway & Outfall improvements  | TBD   | \$ 70,950.00                 | 2026/2027       | 15%                               | TBD                                   |
| <b>Total</b>                               |       | <b>\$ 14,048,250.00</b>      |                 |                                   |                                       |

**Table 53** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 53: Capital Improvements Identified in the Previous Report**

| Project                                    | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable)   |
|--|-------|-------------------------------------|--------------------|--|
| Storm Drain Master Plan                    | 76086 | 2023/2024                           | In Progress        | NA   |
| Concrete Channel Lining                    | TBD   | 2023/2024                           | In Progress        | NA   |
| DET 10/11 (240 AF needed for storage)      | TBD   | 2024/2025                           | 2026/2027          | These projects were pushed out due to delays in the master plan. The City has not started construction of these projects but they are expected to begin in 2026/2027 |
| DET 10/11 Pump Station (30.0 cfs capacity) | TBD   | 2024/2025                           | 2026/2027          |  |
| DET 10/11 Landscaping – Low Visibility     | TBD   | 2024/2025                           | 2026/2027          |  |
| DET 10/11 Spillway & Outfall improvements  | TBD   | 2024/2025                           | 2026/2027          |  |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 54** identifies the Citywide Master Plan Fees, Transportation Fee for FY23-24. 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 54: Citywide Master Plan Fees, Transportation Fee**

| Land Use                          | Fee           |
|-----------------------------------|---------------|
| <b>Residential (per unit)</b>     |               |
| Very Low Density                  | \$ 7,312.00   |
| Low Density                       | \$ 7,312.00   |
| Medium Density                    | \$ 4,461.00   |
| High Density                      | \$ 4,461.00   |
| <b>Non-Residential (per acre)</b> |               |
| Commercial/Retail                 | \$ 223,273.00 |
| Office                            | \$ 178,091.00 |
| Industrial                        | \$ 101,839.00 |

### Requirement 3: Beginning and ending balance in the fund

**Table 55** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Transportation for FY23-24.

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

**Table 55** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Transportation for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 55: Citywide Master Plan Fees, Transportation Fund Summary**

| TIMP, Traffic  | Total *          |
|--|------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 23,286,385.78 |
| <b>Revenues</b>  |                  |
| Fees Collected   | \$ 1,337,252.15  |
| Interest/Investment Earnings <sup>2</sup>                | \$ 898,212.00    |
| Other Revenues   | \$ -             |
| <b>Total Revenues</b>                                    | \$ 2,235,464.15  |
| <b>Expenses</b>  |                  |
| Project Expenses   | \$ (370,826.37)  |
| Other Expenses   | \$ -             |
| <b>Total Expenses</b>                                    | \$ (370,826.37)  |
| <b>Transfers</b>   | \$ -             |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 25,151,023.56 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was

<sup>2</sup> 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 56** summarizes the Citywide Master Plan Fees, Transportation expenditures for FY23-24.

**Table 56: Citywide Master Plan Fees, Transportation Project Expenditures**

| Project                              | CIP # | Amount Expended        | Percent of Project Funded by Fund |
|--------------------------------------|-------|------------------------|-----------------------------------|
| Intersect Imp- Corral Hollow & Linne | 72104 | \$ (69,286.46)         | 29%                               |
| IS Imp Grant Line & MacArthur        | 72121 | \$ (25,240.23)         | 100%                              |
| IC: I205 & Paradise                  | 73109 | \$ (103,811.43)        | 74%                               |
| AW: Cor Hol Rd, Linne to Old Schult  | 73144 | \$ (84,995.66)         | 44%                               |
| I-205/Mtn House Overcrossing         | 73146 | \$ 5,748.75            | 40%                               |
| I-580/Mtn House Overcrossing         | 73147 | \$ (77,376.14)         | 30%                               |
| Intrnl Pkwy Bridge Replace/Exp DMC   | 73148 | \$ (13,540.78)         | 100%                              |
| Widening - Corral Hollow I580/Linne  | 73161 | \$ (2,324.42)          | 16%                               |
| <b>Total</b>                         |       | <b>\$ (370,826.37)</b> |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 57** summarizes the projects currently programmed in the City's FY24-25 budget and the anticipated priority projects that will utilize funds collected through this fee program.

**Table 57: 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 | \$ -                         | In Progress     | 29%                               | 242 - Transp Sales Tax<br>331 - Ellis Area Traffic                    |
| Median & Crosswalk Improvements at Grant Line & MacArthur           | 72121 | \$ -                         | Completed       | 100%                              |   |
| Interchange: I205 & Paradise  | 73109 | \$ 756,820.00                | In Progress     | 74%                               | 245 - Gas Tax   |
| Avenue Widening: Cor Hol Rd, Linne to Old Schult                    | 73144 | \$ 1,024,682.00              | In Progress     | 44%                               | 242 - Transp Sales Tax<br>245 - Gas Tax<br>392 - Reg Transport Impact |
| Overcrossing Upgrade - I205 & Mt House Pkwy                         | 73146 | \$ 591,696.00                | In Progress     | 40%                               | 392 - Reg Transport Impact  |
| Overcrossing Upgrade - I580 & International Pkwy                    | 73147 | \$ 11,948,572.00             | In Progress     | 30%                               | 242 - Trans Sales Tax<br>261 - ISTEA<br>392 - Reg Transport Impact    |
| International Parkway Bridge Replacement & Expansion Project at DMC | 73148 | \$ 17,560,802.00             | In Progress     | 100%                              |   |
| Bridge Widening: DMC & OLD Schulte Rd                               | 73149 | \$ 90,858.00                 | In Progress     | 100%                              |   |
| Bridge Widening: DM Canal & Old Schulte                             | 73150 | \$ 95,761.00                 | In Progress     | 100%                              |   |
| Widening - Corral Hollow I580/Linne                                 | 73161 | \$ 487,509.00                | In Progress     | 16%                               | 301 - General Projects<br>331 - Ellis Area Traffic                    |
| Transportation Master Plan  | 73173 | \$ 90,295.00                 | In Progress     | 69%                               | 391 - Program Management  |
| TS: CHR & Valpico   | 72095 | \$ 2,615,202.00              | 2024/2025       | 68%                               | 331 - Ellis Area Traffic<br>354 - Core DIF<br>375 - Core Traffic      |
| <b>Total</b>  |       | <b>\$ 35,262,197.00</b>      |                 |                                   |   |

**Table 58** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 58: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| Intersection Improvements - Corral Hollow & Linne                   | 72104 | In Progress                         | NA                 | NA                                     |
| Median & Crosswalk Improvements at Grant Line & MacArthur           | 72121 | In Progress                         | Completed          | NA                                     |
| Interchange: I205 & Paradise  | 73109 | In Progress                         | NA                 | NA                                     |
| Avenue Widening: Cor Hol Rd, Linne to Old Schulte                   | 73144 | In Progress                         | NA                 | NA                                     |
| Overcrossing Upgrade - I205 & Mt House Pkwy                         | 73146 | In Progress                         | NA                 | NA                                     |
| Overcrossing Upgrade - I580 & International Pkwy                    | 73147 | In Progress                         | NA                 | NA                                     |
| International Parkway Bridge Replacement & Expansion Project at DMC | 73148 | In Progress                         | NA                 | NA                                     |
| Bridge Widening: DMC & OLD Schulte Rd                               | 73149 | In Progress                         | NA                 | NA                                     |
| Bridge Widening: DM Canal & Old Schulte                             | 73150 | In Progress                         | NA                 | NA                                     |
| Widening - Corral Hollow I580/Linne                                 | 73161 | In Progress                         | NA                 | NA                                     |
| Transportation Master Plan  | 73173 | In Progress                         | NA                 | NA                                     |
| TS: CHR & Valpico   | 72095 | NA                                  | In Progress        | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 59** identifies the Citywide Master Plan Fees, Wastewater Fees for FY23-24. 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 59: Citywide Master Plan Fees, Wastewater Fee**

| Land Use                          | Treatment Plant | East Conveyance | West Conveyance |
|-----------------------------------|-----------------|-----------------|-----------------|
| <b>Residential (per unit)</b>     |                 |                 |                 |
| Very Low Density                  | \$ 9,483.00     | \$ 3,390.00     | \$ 2,269.00     |
| Low Density                       | \$ 9,483.00     | \$ 3,390.00     | \$ 2,269.00     |
| Medium Density                    | \$ 7,759.00     | \$ 2,775.00     | \$ 1,857.00     |
| High Density                      | \$ 6,323.00     | \$ 2,260.00     | \$ 1,513.00     |
| <b>Non-Residential (per acre)</b> |                 |                 |                 |
| Commercial/Retail                 | \$ 40,950.00    | \$ 14,641.00    | \$ 9,801.00     |
| Office                            | \$ 40,950.00    | \$ 14,641.00    | \$ 9,801.00     |
| Industrial                        | \$ 37,932.00    | \$ 13,562.00    | \$ 9,079.00     |

### Requirement 3: Beginning and ending balance in the fund

**Table 60** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Wastewater Fund for FY23-24.

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

**Table 60** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Wastewater Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 60: Citywide Master Plan Fees, Wastewater Fund Summary**

| TIMP, Wastewater   | Total *          |
|--|------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 24,790,818.54 |
| <b>Revenues</b>  |                  |
| Fees Collected   | \$ 9,594,450.05  |
| Interest/Investment Earnings <sup>2</sup>                | \$ 944,200.00    |
| Other Revenues <sup>3</sup>                              | \$ 2,455,834.00  |
| <b>Total Revenues</b>                                    | \$ 12,994,484.05 |
| <b>Expenses</b>  |                  |
| Project Expenses   | \$ (316,074.46)  |
| Other Expenses   | \$ -             |
| <b>Total Expenses</b>                                    | \$ (316,074.46)  |
| <b>Transfers</b>   | \$ -             |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 37,469,228.13 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

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

3 Revenue from FD523 (Wastewater Capital) for CIP 74083 as part of project close out.

**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 61** summarizes the Citywide Master Plan Fees, Wastewater expenditures for FY23-24.

**Table 61: Citywide Master Plan Fees, Wastewater Project Expenditures**

| Project                              | CIP # | Amount Expended | Percent of Project Funded by Fund |
|--------------------------------------|-------|-----------------|-----------------------------------|
| Wastewater Master Plan               | 74159 | \$ (37,685.56)  | 100%                              |
| Sewer Capacity Upgrade-CH/Schulte/11 | 74165 | \$ (278,388.90) | 34%                               |
| <b>Total</b>                         |       | \$ (316,074.46) |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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 62** highlights the projects currently programmed in the City's FY24-25 budget and in the early design stages with City staff that will utilize this fund balance. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 62: 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 | \$ 211,309.44                | In Progress     | 100%                              |  |
| Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th | 74165 | \$ 3,325,904.00              | In Progress     | 34%                               | 337 - Ellis Area Wastewater<br>376 - Core Wastewater<br>Developer Contribution |
| Tracy WWTP Expansion Future Phase 2c                          | 74169 | \$ 25,956,596.00             | In Progress     | 74%                               | 337 - Ellis Area Wastewater<br>376 - Core Wastewater                           |
| <b>Total</b>  |       | <b>\$ 29,493,809.44</b>      |                 |                                   |  |

**Table 63** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 63: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| Wastewater Master Plan  | 74159 | In Progress                         | NA                 | NA                                     |
| Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th | 74165 | In Progress                         | NA                 | NA                                     |
| Tracy WWTP Expansion Future Phase 2c                          | 74169 | In Progress                         | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 64** identifies the Citywide Master Plan Fees, Water Fees for FY23-24. 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, Water Fee**

| Land Use                          | Distribution | Supply       | Treatment    |
|-----------------------------------|--------------|--------------|--------------|
| <b>Residential (per unit)</b>     |              |              |              |
| Very Low Density                  | \$ 5,972.00  | \$ 2,555.00  | \$ 4,646.00  |
| Low Density                       | \$ 5,972.00  | \$ 2,555.00  | \$ 4,646.00  |
| Medium Density                    | \$ 4,299.00  | \$ 1,840.00  | \$ 3,344.00  |
| High Density                      | \$ 3,044.00  | \$ 1,304.00  | \$ 2,368.00  |
| <b>Non-Residential (per acre)</b> |              |              |              |
| Commercial/Retail                 | \$ 24,841.00 | \$ 10,633.00 | \$ 19,322.00 |
| Office                            | \$ 18,630.00 | \$ 7,973.00  | \$ 14,492.00 |
| Industrial                        | \$ 18,630.00 | \$ 7,973.00  | \$ 14,492.00 |

### Requirement 3: Beginning and ending balance in the fund

**Table 65** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Water Supply, Treatment, Storage and Distribution for FY23-24.

### 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, Water Supply, Treatment, Storage and Distribution for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 65: Citywide Master Plan Fees, Water Fund Summary**

| TIMP, Water  | Total *          |
|--|------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 20,342,932.97 |
| <b>Revenues</b>  |                  |
| Fees Collected   | \$ 2,182,318.45  |
| Interest/Investment Earnings <sup>2</sup>                | \$ 849,747.00    |
| Other Revenues   | \$ -             |
| <b>Total Revenues</b>                                    | \$ 3,032,065.45  |
| <b>Expenses</b>  |                  |
| Project Expenses   | \$ (380,718.44)  |
| Other Expenses <sup>3</sup>                              | \$ (34,175.55)   |
| <b>Total Expenses</b>                                    | \$ (414,893.99)  |
| <b>Transfers</b>   | \$ -             |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 22,960,104.43 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> Investment Earnings total includes cash-fair market value offsets.

<sup>3</sup> 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 66** summarizes the Citywide Master Plan Fees, Water fund expenditures for FY23-24. Other expenses consisted of program management expenses.

**Table 66: Citywide Master Plan Fees, Water Project Expenditures**

| Project                | CIP # | Amount Expended | Percent of Project Funded by Fund |
|------------------------|-------|-----------------|-----------------------------------|
| Water Master Plan      | 75159 | \$ (10,615.50)  | 100%                              |
| Water Lines Lammers Rd | 75160 | \$ (36,351.94)  | 95%                               |
| Los Vaqueros Reservoir | 75174 | \$ (200,000.00) | 67%                               |
| BF Sisk Dam Raise      | 75175 | \$ (133,751.00) | 67%                               |
| <b>Total</b>           |       | \$ (380,718.44) |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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 67** highlights the projects currently programmed in the City's FY24-25 budget and priority projects the City anticipates starting within the next five years. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 67: Citywide Master Plan Fees, Water CIP Projects**

| Project  | CIP # | Estimated Future Expenditure | Estimated Start | Percent of Project Funded by Fund | Other Funding Sources (if applicable) |
|--|-------|------------------------------|-----------------|-----------------------------------|---------------------------------------|
| Water Lines Lammers Rd   | 75160 | \$ 7,570,898.00              | In Progress     | 95%                               | 368 - TIMP Recycled Water             |
| BF Sisk Dam Buy In   | 75175 | \$ 1,000,000.00              | In Progress     | 67%                               | 513 - Water Capital                   |
| Los Vaqueros Reservoir Buy In  | 75174 | \$ 1,000,000.00              | In Progress     | 67%                               | 513 - Water Capital                   |
| ASR Expansion Study  | TBD   | \$ 350,000.00                | 2024/2025       | 100%                              |                                       |
| Tracy Blvd Pipeline Improvements (Replace 12-in diameter pipelines)  | TBD   | \$ 1,136,708.10              | 2024/2025       | 100%                              |                                       |
| Tracy Blvd Jack and Bore Improvements (18-in diameter, 24-in casing) | TBD   | \$ 198,246.15                | 2024/2025       | 100%                              |                                       |
| Groundwater Wells Improvements (ammonia addition)                    | TBD   | \$ 2,717,000.00              | 2024/2025       | 100%                              |                                       |
| JWTP Storage Reservoir (1.0 MG Clearwell No. 3)                      | TBD   | \$ 5,448,766.05              | 2024/2025       | 100%                              |                                       |
| ASR Groundwater Well   | TBD   | \$ 7,063,969.50              | 2024/2025       | 100%                              |                                       |
| <b>Total</b>   |       | <b>\$ 26,485,587.80</b>      |                 |                                   |                                       |

**Table 68** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 68: Capital Improvements Identified in the Previous Report**

| Project  | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--|-------|-------------------------------------|--------------------|--|
| Water Lines Lammers Rd   | 75160 | In Progress                         | NA                 | NA                                     |
| BF Sisk Dam Buy In   | 75175 | In Progress                         | NA                 | NA                                     |
| Los Vaqueros Reservoir Buy In  | 75174 | In Progress                         | NA                 | NA                                     |
| ASR Expansion Study  | TBD   | 2024/2025                           | NA                 | NA                                     |
| Tracy Blvd Pipeline Improvements (Replace 12-in diameter pipelines)  | TBD   | 2024/2025                           | NA                 | NA                                     |
| Tracy Blvd Jack and Bore Improvements (18-in diameter, 24-in casing) | TBD   | 2024/2025                           | NA                 | NA                                     |
| Groundwater Wells Improvements (ammonia addition)                    | TBD   | 2024/2025                           | NA                 | NA                                     |
| JJWTP Storage Reservoir (1.0 MG Clearwell No. 3)                     | TBD   | 2024/2025                           | NA                 | NA                                     |
| ASR Groundwater Well   | TBD   | 2024/2025                           | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 69** identifies the Citywide Master Plan Fees, Public Facilities Fee for FY23-24. 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 69: Citywide Master Plan Fees, Public Facilities Fee**

| Land Use                              | Fee         |
|---------------------------------------|-------------|
| <b>Residential (per unit)</b>         |             |
| Very Low Density                      | \$ 4,163.00 |
| Low Density                           | \$ 4,163.00 |
| Medium Density                        | \$ 3,405.00 |
| High Density                          | \$ 2,776.00 |
| <b>Non-Residential (per 1,000 sf)</b> |             |
| Commercial/Retail                     | \$ 108.11   |
| Office                                | \$ 180.20   |
| Industrial                            | \$ 36.05    |

### Requirement 3: Beginning and ending balance in the fund

**Table 70** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Facilities for FY23-24.

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

**Table 70** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Facilities Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 70: Citywide Master Plan Fees, Public Facilities Fund Summary**

| TIMP, Public Fac   | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 6,129,896.05 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 1,132,757.21 |
| Interest/Investment Earnings <sup>2</sup>                | \$ 233,241.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 1,365,998.21 |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 7,495,894.26 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The Public Facilities Master Plan and Fee Study identified the facilities necessary to serve new development. The City is currently planning for the construction of a multi-generational facility as identified in **Table 71** which will utilize funds collected to date from this fee program. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 71: 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 | 78178 | \$ 14,303,949.46             | In Progress     | 15%                               | 241 - Trans Dev Act<br>301 - General Projects<br>307 - Measure V<br>334 - Ellis Public Bldgs Grants<br>Developer Contribution<br>371 - Core Public Bldgs<br>373 - Core Pub Safety |
| <b>Total</b>                         |       | <b>\$ 14,303,949.46</b>      |                 |                                   |   |

**Table 71** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 72: Capital Improvements Identified in the Previous Report**

| Project                              | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--------------------------------------|-------|-------------------------------------|--------------------|--|
| Multi-Generational Recreation Center | 78178 | In Progress                         | In Progress        | N/A                                    |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 73** identifies the Citywide Master Plan Fees, Public Safety - Police Fee for FY23-24. 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 73: Citywide Master Plan Fees, Public Safety – Police Fee**

| Land Use                              | Fee       |
|---------------------------------------|-----------|
| <b>Residential (per unit)</b>         |           |
| Very Low Density                      | \$ 965.00 |
| Low Density                           | \$ 965.00 |
| Medium Density                        | \$ 788.00 |
| High Density                          | \$ 642.00 |
| <b>Non-Residential (per 1,000 sf)</b> |           |
| Commercial/Retail                     | \$ 292.31 |
| Office                                | \$ 487.16 |
| Industrial                            | \$ 97.45  |

### Requirement 3: Beginning and ending balance in the fund

**Table 74** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Police for FY23-24.

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

**Table 74** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Police for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 74: Citywide Master Plan Fees, Public Safety - Police Fund Summary**

| TIMP, Public Safety PD                                   | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 1,388,532.36 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 101,414.89   |
| Interest/Investment Earnings <sup>2</sup>                | \$ 50,727.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 152,141.89   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (45,127.75)  |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (45,127.75)  |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 1,495,546.50 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 75 identifies the Citywide Master Plan Fee, Public Safety Police expenditures for FY23-24.

**Table 75: Citywide Master Plan Fees, Public Safety – Police Project Expenditures**

| Project                             | CIP # | Amount Expended | Percent of Project Funded by Fund |
|-------------------------------------|-------|-----------------|-----------------------------------|
| Multipurpose Reality Based Training | 71110 | \$ (45,127.75)  | 5%                                |
| <b>Total</b>                        |       | \$ (45,127.75)  |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The Police Facilities needed to serve new development are identified in the Public Safety Master Plan and Public Safety Impact Fee Update. **Table 76** shows the currently programmed project from the FY24-25 CIP budget utilizing fees collected for this fund and the anticipated Police Remodel that will require additional funds. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 76: 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 | \$ 52,746.00                 | In Progress                        | 5%                                | 231 - Asset Forfeiture<br>301 - General Projects<br>605 - Equip Replacement |
| Police Department Remodel & Addition         | TBD   | \$ 31,920,538.00             | Pending additional project funding | 56%                               | TBD   |
| <b>Total</b>                                 |       | <b>\$ 31,973,284.00</b>      |                                    |                                   |   |

**Table 77** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 77: Capital Improvements Identified in the Previous Report**

| Project                                      | CIP # | Estimated Start Date (Prior Report) | Revised Start Date                 | Reason for Date Change (if applicable) |
|--|-------|-------------------------------------|------------------------------------|--|
| Multipurpose Reality Based Training Facility | 71110 | In Progress                         | NA                                 | NA                                     |
| Police Department Remodel & Addition         | TBD   | TBD                                 | Pending additional project funding | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 78** identifies the Citywide Master Plan Fees, Recycled Water Fee for FY23-24. 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: Citywide Master Plan Fees, Recycled Water Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| Very Low Density                  | \$ 3,742.00  |
| Low Density                       | \$ 3,742.00  |
| Medium Density                    | \$ 3,217.00  |
| High Density                      | \$ 2,171.00  |
| <b>Non-Residential (per acre)</b> |              |
| Commercial/Retail                 | \$ 21,063.00 |
| Office                            | \$ 17,173.00 |
| Industrial                        | \$ 17,173.00 |

### Requirement 3: Beginning and ending balance in the fund

**Table 79** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Recycled Water Fee for FY23-24.

### 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 Citywide Master Plan Fees, Recycled Water Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 79: Citywide Master Plan Fees, Recycled Water Fund Summary**

| TIMP, Recycled Water                                     | Total *           |
|--|-------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 4,345,993.09   |
| <b>Revenues</b>  |                   |
| Fees Collected   | \$ 654,628.15     |
| Interest/Investment Earnings <sup>2</sup>                | \$ 165,153.00     |
| Other Revenues   | \$ -              |
| <b>Total Revenues</b>                                    | \$ 819,781.15     |
| <b>Expenses</b>  |                   |
| Project Expenses   | \$ -              |
| Other Expenses   | \$ -              |
| <b>Total Expenses</b>                                    | \$ -              |
| <b>Transfers</b>   | \$ (1,612,997.87) |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 3,552,776.37   |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The Water Master Plan and Impact Fee memo, outline the water infrastructure needs to serve the Master Plan Areas. **Table 80** identifies the anticipated priority projects once adequate fee revenues are collected. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 80: 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 | \$ 3,011,530.00              | In Progress     | 15%                               | 336 - Ellis Recycled Water Grant Funding |
| Water Lines Lammers Rd            | 75160 | \$ 379,128.00                | In Progress     | 5%                                | 365 - TIMP Water                         |
| New DMC Pipeline (30-in diameter) | TBD   | \$ 18,618,709.00             | TBD             | 77%                               | 336 - Ellis Recycled Water               |
| <b>Total</b>                      |       | <b>\$ 22,009,367.00</b>      |                 |                                   |  |

**Table 81** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 81: Capital Improvements Identified in the Previous Report**

| Project                           | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change     |
|-----------------------------------|-------|-------------------------------------|--------------------|----------------------------|
| Recycled Water System Expansion   | 74168 | In Progress                         | NA                 | NA                         |
| Water Lines Lammers Rd            | 75160 | NA                                  | In Progress        | NA                         |
| New DMC Pipeline (30-in diameter) | TBD   | 2025                                | TBD                | Pending additional funding |

**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 82** shows the transfer for the Citywide Master Plan Fees, Recycled Water Fund to cover expenses for the recycled water system expansion (CIP 74168).

**Table 82: Citywide Master Plan Fees, Recycled Water Fund Transfer**

| Description of Transfer         | Transfer To | Transfer From | Amount                   |
|---------------------------------|-------------|---------------|--------------------------|
| Recycled Water System Expansion | Fund 525    | Fund 368      | \$ (1,612,997.87)        |
| <b>Total</b>                    |             |               | <b>\$ (1,612,997.87)</b> |

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 83** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY23-24. 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 83: Citywide Master Plan Fees, Public Safety – Fire Fee**

| Land Use                              | Fee       |
|---------------------------------------|-----------|
| <b>Residential (per unit)</b>         |           |
| Very Low Density                      | \$ 797.00 |
| Low Density                           | \$ 797.00 |
| Medium Density                        | \$ 650.00 |
| High Density                          | \$ 531.00 |
| <b>Non-Residential (per 1,000 sf)</b> |           |
| Commercial/Retail                     | \$ 241.22 |
| Office                                | \$ 402.04 |
| Industrial                            | \$ 80.41  |

### Requirement 3: Beginning and ending balance in the fund

**Table 84** summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY23-24.

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

**Table 84** summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety Fire for FY23-24. 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 84: Citywide Master Plan Fees, Public Safety - Fire Fund Summary**

| TIMP, Public Safety Fire                                 | Total *       |
|--|---------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 137,242.67 |
| <b>Revenues</b>  |               |
| Fees Collected   | \$ 83,757.27  |
| Interest/Investment Earnings <sup>2</sup>                | \$ 5,239.00   |
| Other Revenues   | \$ -          |
| <b>Total Revenues</b>                                    | \$ 88,996.27  |
| <b>Expenses</b>  |               |
| Project Expenses   | \$ -          |
| Other Expenses   | \$ -          |
| <b>Total Expenses</b>                                    | \$ -          |
| <b>Transfers</b>   | \$ -          |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 226,238.94 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

Table 85 identifies the project budgeted in the City's FY24-25 CIP Budget for this fund. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 85: 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 | \$ 478,311.00                | In Progress     | 52%                               | 605 - Equip Replacement<br>Tracy Rural Fire |
| <b>Total</b>                         |       | <b>\$ 478,311.00</b>         |                 |                                   |   |

**Table 85** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 86: Capital Improvements Identified in the Previous Report**

| Project                              | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--------------------------------------|-------|-------------------------------------|--------------------|--|
| Fire Training Tower at NEI Reservoir | 71109 | In Progress                         | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 87** identifies the Core Public Facilities Fee for FY23-24. 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 87: Core Public Facilities Fee**

| Land Use                              | Fee |          |
|---------------------------------------|-----|----------|
| <b>Residential (per unit)</b>         |     |          |
| SFR                                   | \$  | 3,328.00 |
| MFR (attached 2-4)                    | \$  | 2,723.00 |
| HDR (attached 4+)                     | \$  | 2,221.00 |
| <b>Non-Residential (per 1,000 sf)</b> |     |          |
| Office                                | \$  | 132.93   |
| Commercial/Retail                     | \$  | 79.65    |
| Industrial                            | \$  | 26.36    |

### Requirement 3: Beginning and ending balance in the fund

**Table 88** summarizes the beginning and ending fund balances for the Core Public Facilities for FY23-24.

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

**Table 88** summarizes the fees collected and the interest earned for the Core Public Facilities Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 88: Core Public Facilities Fund Summary**

| CORE Public Buildings                                    | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 4,842,628.95 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 46,634.14    |
| Interest/Investment Earnings <sup>2</sup>                | \$ 184,423.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 231,057.14   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 5,073,686.09 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of Core, Public Facilities projects that are currently in progress are identified in **Table 89**. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 89: Core Public Facilities CIP Projects**

| Project  | CIP # | Estimated Future Expenditure | Estimated Start | Percent of Project Funded by Fund | Other Funding Sources (if applicable)   |
|--|-------|------------------------------|-----------------|-----------------------------------|---|
| Aquatic Center (Fair Share)  | 78054 | \$ 1,975,082.00              | In Progress     | 3%                                | 307 - Measure V<br>378 - Core Parks<br>Developer Contribution   |
| Multi-Generational Rec Center (Fair share of the library facilities expansion) | 78178 | \$ 3,801,463.00              | In Progress     | 4%                                | 241 - Transportation Dev Act<br>301 - General Projects<br>307 - Measure V<br>334 - Ellis Pub Bldg<br>366 - TIMP Public Fac<br>Grant Funding<br>Developer Contribution |
| <b>Total</b>   |       | <b>\$ 5,776,545.00</b>       |                 |                                   |   |

**Table 90** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 90: Capital Improvements Identified in the Previous Report**

| Project  | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--|-------|-------------------------------------|--------------------|--|
| Fair share of the Aquatic Center   | 78054 | In Progress                         | In Progress        | NA                                     |
| Multi-Generational Rec Center (Fair share of the library facilities expansion) | 78178 | TBD                                 | In Progress        | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 91** identifies the Core Public Safety Fire fee for FY23-24. 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 91: Core Public Safety Fire Fee**

| Land Use                              | Fee         |
|---------------------------------------|-------------|
| <b>Residential (per unit)</b>         |             |
| SFR                                   | \$ 1,520.00 |
| MFR (attached 2-4)                    | \$ 1,244.00 |
| HDR (attached 4+)                     | \$ 1,014.00 |
| <b>Non-Residential (per 1,000 sf)</b> |             |
| Office                                | \$ 767.54   |
| Commercial/Retail                     | \$ 460.52   |
| Industrial                            | \$ 153.51   |

### Requirement 3: Beginning and ending balance in the fund

**Table 92** summarizes the beginning and ending fund balances for the Core Public Safety Fire fee for FY23-24.

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

**Table 92** summarizes the fees collected and the interest earned for the Core Public Safety Fire Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 92: Core Public Safety Fire Fund Summary**

| CORE Public Safety Fire                                  | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 2,398,755.31 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 21,523.31    |
| Interest/Investment Earnings <sup>2</sup>                | \$ 91,308.00    |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 112,831.31   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ -            |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ -            |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 2,511,586.62 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The improvement in **Table 93** is a priority project identified in the Core Fee Study and project construction will be prioritized through the City's CIP process as additional funds are collected. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 93: 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 | \$ 4,869,673.00              | TBD             | 42%                               | 369 - TIMP, Fire                      |
| <b>Total</b>                            |       | <b>\$ 4,869,673.00</b>       |                 |                                   |                                       |

**Table 94** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 94: Capital Improvements Identified in the Previous Report**

| Project                                 | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| Fire Station #97 - Valpico & Tracy Blvd | 71020 | TBD                                 | TBD                | Pending additional funding.            |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 95** identifies the Core Public Safety Police Fee for FY23-24. 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 Public Safety Police Fee**

| Land Use                              | Fee       |
|---------------------------------------|-----------|
| <b>Residential (per unit)</b>         |           |
| SFR                                   | \$ 342.00 |
| MFR (attached 2-4)                    | \$ 281.00 |
| HDR (attached 4+)                     | \$ 228.00 |
| <b>Non-Residential (per 1,000 sf)</b> |           |
| Office                                | \$ 173.09 |
| Commercial/Retail                     | \$ 103.85 |
| Industrial                            | \$ 34.61  |

### Requirement 3: Beginning and ending balance in the fund

**Table 96** summarizes the beginning and ending fund balances for the Core Public Safety Police for FY23-24.

### 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 Public Safety Police Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 96: Core Public Safety Police Fund Summary**

| CORE Public Safety Police                                | Total *       |
|--|---------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 747,092.54 |
| <b>Revenues</b>  |               |
| Fees Collected   | \$ 4,842.87   |
| Interest/Investment Earnings <sup>2</sup>                | \$ 28,472.00  |
| Other Revenues   | \$ -          |
| <b>Total Revenues</b>                                    | \$ 33,314.87  |
| <b>Expenses</b>  |               |
| Project Expenses   | \$ -          |
| Other Expenses   | \$ -          |
| <b>Total Expenses</b>                                    | \$ -          |
| <b>Transfers</b>   | \$ -          |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 780,407.41 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The remaining improvement in **Table 97** is identified in the Core Fee Study and project construction will be prioritized through the City's CIP Process as additional funds are collected. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 97: 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 | \$ 1,636,826.00              | TBD             | 100%                              |
| <b>Total</b>                                      |          | <b>\$ 1,636,826.00</b>       |                 |                                   |

**Table 98** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 98: Capital Improvements Identified in the Previous Report**

| Project   | CIP #    | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|----------|-------------------------------------|--------------------|--|
| Police Facility Expansion for Additional Officers | 71PP-060 | TBD                                 | TBD                | Pending additional funding.            |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 99** identifies the Core Public Safety Communication Facilities Fee for FY23-24. 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 99: Core Public Safety Comm Facilities Fee**

| Land Use                              | Fee      |
|---------------------------------------|----------|
| <b>Residential (per unit)</b>         |          |
| SFR                                   | \$ 33.00 |
| MFR (attached 2-4)                    | \$ 27.00 |
| HDR (attached 4+)                     | \$ 22.00 |
| <b>Non-Residential (per 1,000 sf)</b> |          |
| Office                                | \$ 16.84 |
| Commercial/Retail                     | \$ 10.11 |
| Industrial                            | \$ 3.37  |

### Requirement 3: Beginning and ending balance in the fund

**Table 100** summarizes the beginning and ending fund balances for the Core Public Safety Communication Facilities for FY23-24.

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

**Table 100** summarizes the fees collected and the interest earned for the Core Public Safety Communication Facilities Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 100: Core Public Safety Comm Facilities Fund Summary**

| CORE Public Safety Comm Facilities                 | Total *               |
|--|-----------------------|
| Beginning Fund Balance (July 1, 2023) <sup>1</sup> | \$ (95,977.59)        |
| <b>Revenues</b>                                    |                       |
| Fees Collected                                     | \$ 467.34             |
| Interest/Investment Earnings <sup>2</sup>          | \$ 101.00             |
| Other Revenues                                     | \$ -                  |
| <b>Total Revenues</b>                              | \$ 568.34             |
| <b>Expenses</b>                                    |                       |
| Project Expenses                                   | \$ -                  |
| Other Expenses                                     | \$ -                  |
| <b>Total Expenses</b>                              | \$ -                  |
| <b>Transfers</b>                                   | \$ -                  |
| <b>Ending Fund Balance (June 30, 2024)</b>         | <b>\$ (95,409.25)</b> |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 101** identifies the Core Traffic Fee for FY23-24. 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 Traffic Fee**

| Land Use                          | Fee           |
|-----------------------------------|---------------|
| <b>Residential (per unit)</b>     |               |
| SFR                               | \$ 6,764.00   |
| MFR (attached 2-4)                | \$ 3,247.00   |
| HDR (attached 4+)                 | \$ 3,247.00   |
| <b>Non-Residential (per acre)</b> |               |
| Office                            | \$ 88,272.00  |
| Commercial/Retail                 | \$ 127,368.00 |
| Industrial                        | \$ 70,280.00  |

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 102** summarizes the beginning and ending fund balances for Core Traffic for FY23-24.

### 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 Core Traffic Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 102: Core Traffic Fund Summary**

| CORE Traffic                                       | Total *                 |
|--|-------------------------|
| Beginning Fund Balance (July 1, 2023) <sup>1</sup> | \$ 29,050,423.45        |
| <b>Revenues</b>                                    |                         |
| Fees Collected                                     | \$ 85,902.80            |
| Interest/Investment Earnings <sup>2</sup>          | \$ 1,106,690.00         |
| Other Revenues                                     | \$ -                    |
| <b>Total Revenues</b>                              | \$ 1,192,592.80         |
| <b>Expenses</b>                                    |                         |
| Project Expenses                                   | \$ (50,922.73)          |
| Other Expenses                                     | \$ -                    |
| <b>Total Expenses</b>                              | \$ (50,922.73)          |
| <b>Transfers</b>                                   | \$ -                    |
| <b>Ending Fund Balance (June 30, 2024)</b>         | <b>\$ 30,192,093.52</b> |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

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

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

Table 103 summarizes the Core Traffic Fund expenditures for FY23-24.

**Table 103: Core Traffic Project Expenditures**

| Project                 | CIP # | Amount Expended       | Percent of Project Funded by Fund |
|-------------------------|-------|-----------------------|-----------------------------------|
| IS Imp: Tracy & Valpico | 72074 | \$ (4,967.82)         | 100%                              |
| TS: CHR & Valpico       | 72095 | \$ (45,954.91)        | 100%                              |
| <b>Total</b>            |       | <b>\$ (50,922.73)</b> |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

**Table 104** 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 104: 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    | \$ 612,094.00                | In Progress                      | 27%                               | 331 - Ellis Traffic<br>354 - Core Traffic<br>363 - TIMP Traffic |
| Traffic Signal at Tracy Blvd./Valpico Road  | 72074    | \$ 525,669.86                | In Progress                      | 24%                               | 364 - TIMP Traffic  |
| Corral Hollow Road: 11th Street to Schulte Road   | 73103    | \$ 2,686,174.58              | In Progress                      | 31%                               | 364 - TIMP Traffic  |
| Valpico Road: Tracy Boulevard to MacArthur Dr   | 73190    | \$ 6,053,140.00              | 2024/2025                        | 69%                               | 363 - TIMP Traffic<br>331 - Ellis Traffic                       |
| Grant Line Road: I-205 to Lammers   | 73035    | \$ 3,789,178.04              | 2025/2026                        | 76%                               | 363 - TIMP Traffic  |
| Grant Line Road / Lammers Road  | 72PP-081 | \$ 59,002.35                 | In Progress                      | 5%                                | 363 - TIMP Traffic  |
| Acquire ROW for Chrisman Road: I-205 to Grant Line Road                                     | 73090    | \$ 2,791,330.00              | Completed, Pending Reimbursement | 90%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Corral Hollow Road: Old Schulte to I-580  | 73PP-046 | \$ 2,097,945.95              | 2026/2027                        | 10%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Grant Line Road: Byron Road to Street "A" (Power Road)                                      | 73PP-043 | \$ 276,464.76                | 2025/2026                        | 5%                                | 363- TIMP Traffic<br>Other TBD                                  |
| Tracy Boulevard / Gandy Dancer  | 72094    | \$ 418,175.00                | 2024/2025                        | 25%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Grant Line Road / Power Road (Street "A")   | 72PP-028 | \$ 1,003,030.81              | 2025/2026                        | 100%                              | 363- TIMP Traffic<br>Other TBD                                  |
| Corral Hollow Road / I-580 EB and WB  | 72PP-030 | \$ 892,630.33                | 2027/2028                        | 10%                               | Other TBD   |
| Chrisman Road / Valpico Road  | 72PP-056 | \$ 357,198.51                | In Progress                      | 25%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Grant Line Road / Naglee Road / I-205 WB ramps  | 72PP-082 | \$ 77,895.30                 | 2024/2025                        | 10%                               | 363- TIMP Traffic<br>Other TBD                                  |
| I-205 EB Ramps / Grant Line Road  | 72PP-084 | \$ 875,859.95                | 2024/2025                        | 10%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Widen 11th Street MacArthur Drive to Chrisman Road  | 73143    | \$ 744,317.22                | 2024/2025                        | 10%                               | 363- TIMP Traffic<br>Other TBD                                  |
| MacArthur Drive: Approximately 650 LF from I-205 WB Ramps towards Arbor Ave, incl. frontage | 73PP-071 | \$ 2,218,864.00              | 2025/2026                        | 30%                               | 363- TIMP Traffic<br>Other TBD                                  |
| Grant Line Road / Lincoln Boulevard   | 72PP-064 | \$ 59,002.35                 | 2026/2027                        | TBD                               | 363- TIMP Traffic<br>Other TBD                                  |
| Eleventh Street / Lincoln Boulevard   | 72PP-094 | \$ 1,130,646.00              | 2026/2027                        | TBD                               | 363- TIMP Traffic<br>Other TBD                                  |
| Aqueduct Crossing for Corral Hollow Road  | 73158    | \$ 841,181.97                | 2026/2027                        | TBD                               | 363- TIMP Traffic<br>Other TBD                                  |
| Valpico Road: Lammers Road to Corral Hollow   | 73PP-051 | \$ 1,035,481.19              | 2026/2027                        | TBD                               | 363- TIMP Traffic<br>Other TBD                                  |
| <b>Total</b>  |          | <b>\$ 28,545,282.17</b>      |                                  |                                   |   |

**Table 105** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 105: Capital Improvements Identified in the Previous Report**

| Project  | CIP #    | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|--|----------|-------------------------------------|--------------------|--|
| Corral Hollow Road / Valpico Road  | 72095    | In Progress                         | NA                 | NA                                     |
| Traffic Signal at Tracy Blvd./Valpico Road   | 72074    | NA                                  | In Progress        | NA                                     |
| Corral Hollow Road: 11th Street to Schulte Road  | 73103    | In Progress                         | NA                 | NA                                     |
| Valpico Road: Tracy Boulevard to MacArthur Dr  | 73190    | 2024/2025                           | NA                 | NA                                     |
| Grant Line Road: I-205 to Lammers  | 73035    | 2023/2024                           | 2025/2026          | Project priority downgraded.           |
| Grant Line Road / Lammers Road   | 72PP-081 | In Progress                         | NA                 | NA                                     |
| Acquire ROW for Chrisman Road: I-205 to Grant Line Road  | 73090    | Completed                           | NA                 | NA                                     |
| Corral Hollow Road: Old Schulte to I-580   | 73PP-046 | 2023/2024                           | 2026/2027          | Project in design. Need FAA approval . |
| Grant Line Road: Byron Road to Street "A" (Power Road)   | 73PP-043 | 2023/2024                           | 2025/2026          | Project priority downgraded.           |
| Valpico Road / Sycamore Parkway  | 72082    | 2023/2024                           | Completed          | NA                                     |
| Tracy Boulevard / Gandy Dancer   | 72094    | 2023/2024                           | 2024/2025          | Reviewing project need.                |
| Grant Line Road / Power Road (Street "A")  | 72PP-028 | 2023/2024                           | 2025/2026          | Project priority downgraded.           |
| Corral Hollow Road / I-580 EB and WB   | 72PP-030 | 2023/2024                           | 2027/2028          | In PS&E. Doing CEQA. Design changed.   |
| Chrisman Road / Valpico Road   | 72PP-056 | 2023/2024                           | In Progress        | NA                                     |
| Grant Line Road / Naglee Road / I-205 WB ramps   | 72PP-082 | 2024/2025                           | NA                 | NA                                     |
| I-205 EB Ramps / Grant Line Road   | 72PP-084 | 2024/2025                           | NA                 | NA                                     |
| Widen 11th Street MacArthur Drive to Chrisman Road   | 73143    | 2024/2025                           | NA                 | NA                                     |
| MacArthur Drive: Approximately 650 LF from I-205 WB Ramps towards Arbor Ave, including frontage. | 73PP-071 | 2024/2025                           | 2025/2026          | Project priority downgraded.           |
| Grant Line Road / Lincoln Boulevard  | 72PP-064 | 2026                                | NA                 | NA                                     |
| Eleventh Street / Lincoln Boulevard  | 72PP-094 | 2026                                | NA                 | NA                                     |
| Aqueduct Crossing for Corral Hollow Road   | 73158    | 2026                                | NA                 | NA                                     |
| Valpico Road: Lammers Road to Corral Hollow  | 73PP-051 | 2026                                | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 106** identifies the Core Wastewater Fee for FY23-24. 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 106: Core Wastewater Fee**

| Land Use                          | Wastewater Treatment Plant <sup>1</sup> | Wastewater Conveyance Fee <sup>2,3</sup> |
|-----------------------------------|---|--|
| <b>Residential (per unit)</b>     |   |  |
| SFR                               | \$ 4,477.00                             | \$ 4,442.00                              |
| MFR (attached 2-4)                | \$ 3,671.00                             | \$ 3,644.00                              |
| HDR (attached 4+)                 | \$ 2,999.00                             | \$ 2,976.00                              |
| <b>Non-Residential (per acre)</b> |   |  |
| Office                            | \$ 22,742.00                            | \$ 22,572.00                             |
| Commercial/Retail                 | \$ 22,742.00                            | \$ 22,572.00                             |
| Industrial                        | \$ 21,085.00                            | \$ 20,928.00                             |

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 107** summarizes the beginning and ending fund balances for Core Wastewater in FY23-24.

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

**Table 107** summarizes the fees collected and the interest earned for the Core Wastewater Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 107: Core Wastewater Fund Summary**

| CORE Wastewater  | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 3,668,622.04 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 124,866.00   |
| Interest/Investment Earnings <sup>2</sup>                | \$ 140,159.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 265,025.00   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (4,950.00)   |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (4,950.00)   |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 3,928,697.04 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 108 summarizes the Core Wastewater Fund expenditures for FY23-24.

**Table 108: Core Wastewater Project Expenditures**

| Project           | CIP # | Amount Expended | Percent of Project Funded by Fund |
|-------------------|-------|-----------------|-----------------------------------|
| WWRP Expansion 2A | 74083 | \$ (4,950.00)   | 13%                               |
| <b>Total</b>      |       | \$ (4,950.00)   |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of improvements in **Table 109** are identified as the priority projects for this fund and are from the Core Fee Study and the City's FY24-25 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 109: 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 | \$ 213,234.00                | In Progress     | 13%                               | 523 - Wastewater Capital  |
| East Side Sewer Upgrades                                      | 74084 | \$ 721,013.00                | In Progress     | 100%                              |   |
| WWTP Expansion Phase 2B                                       | 74107 | \$ 3,100,000.00              | In Progress     | 10%                               | 364 - TIMP Wastewater<br>337 - Ellis Wastewater<br>523 - Wastewater Capital |
| <b>Total</b>  |       | <b>\$ 4,034,247.00</b>       |                 |                                   |   |

**Table 110** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 110: Capital Improvements Identified in the Previous Report**

| Project   | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable) |
|---|-------|-------------------------------------|--------------------|--|
| New Outfall Pipeline WW Treatment Plant - Larch Rd & Holly Dr | 74083 | In Progress                         | NA                 | NA                                     |
| East Side Sewer Upgrades                                      | 74084 | In Progress                         | NA                 | NA                                     |
| WWTP Expansion Phase 2B                                       | 74107 | In Progress                         | NA                 | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 111** identifies the Core Water Fee for FY23-24. 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 111: Core Water Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| SFR                               | \$ 6,904.00  |
| MFR (attached 2-4)                | \$ 4,972.00  |
| HDR (attached 4+)                 | \$ 3,521.00  |
| <b>Non-Residential (per acre)</b> |              |
| Office                            | \$ 21,541.00 |
| Commercial/Retail                 | \$ 28,722.00 |
| Industrial                        | \$ 21,541.00 |

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 112** summarizes the beginning and ending fund balances for the Core Water for FY23-24.

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

Table 112 summarizes the fees collected and the interest earned for the Core Water Fee for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 112: Core Water Fund Summary**

| CORE Water   | Total *           |
|--|-------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ (5,050,116.49) |
| <b>Revenues</b>  |                   |
| Fees Collected   | \$ 6,904.00       |
| Interest/Investment Earnings <sup>2</sup>                | \$ -              |
| Other Revenues   | \$ -              |
| <b>Total Revenues</b>                                    | \$ 6,904.00       |
| <b>Expenses</b>  |                   |
| Project Expenses   | \$ -              |
| Other Expenses   | \$ -              |
| <b>Total Expenses</b>                                    | \$ -              |
| <b>Transfers</b>   | \$ -              |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ (5,043,212.49) |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 FY23-24.

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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. There are currently no capital improvement projects scheduled.

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 113** identifies the Core Parks Fee for FY23-24. 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 113: Core Parks Fee**

| Land Use                          | Neighborhood Park | Community Park |
|-----------------------------------|-------------------|----------------|
| <b>Residential (per unit)</b>     |                   |                |
| SFR                               | \$ 6,965.00       | \$ 1,323.00    |
| MFR (attached 2-4)                | \$ 5,699.00       | \$ 1,084.00    |
| HDR (attached 4+)                 | \$ 4,643.00       | \$ 883.00      |
| <b>Non-Residential (per acre)</b> |                   |                |
| Office                            | \$ -              | \$ -           |
| Commercial/Retail                 | \$ -              | \$ -           |
| Industrial                        | \$ -              | \$ -           |

### Requirement 3: Beginning and ending balance in the fund

**Table 114** summarizes the beginning and ending fund balances for the Core Parks Fee for FY23-24.

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

**Table 114** summarizes the fees collected and the interest earned for the Core Parks Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 114: Core Parks Fund Summary**

| CORE Parks   | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 4,015,067.69 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 116,032.00   |
| Interest/Investment Earnings <sup>2</sup>                | \$ 153,041.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 269,073.00   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (217,056.89) |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (217,056.89) |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 4,067,083.80 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> 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 115 summarizes the Core Parks Fund expenditures for FY23-24.

**Table 115: Core Parks Project Expenditures**

| Project                    | CIP # | Amount Expended        | Percent of Project Funded by Fund |
|----------------------------|-------|------------------------|-----------------------------------|
| Gretchen Tally Park PH III | 78170 | \$ (217,056.89)        | 71%                               |
| <b>Total</b>               |       | <b>\$ (217,056.89)</b> |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of improvements in **Table 116** is compiled from the Core Fee Study and the City's FY24-25 CIP Budget as projects utilizing funding from this fee program. Project construction will be prioritized through the City's CIP process as sufficient funds continue to be collected. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 116: Core Parks CIP Projects**

| Project                       | CIP #    | Estimated Future Expenditure | Estimated Start | Percent of Project Funded by Fund | Other Funding Sources |
|-------------------------------|----------|------------------------------|-----------------|-----------------------------------|-----------------------|
| Gretchen Tally Park Phase III | 78170    | \$ 3,642,465.00              | In Progress     | 71%                               | 361 - TIMP Parks      |
| Future Community Park         | 78PP-XXX | \$ 3,278,597.00              | TBD             | TBD                               | TBD                   |
| <b>Total</b>                  |          | <b>\$ 6,921,062.00</b>       |                 |                                   |                       |

**Table 117** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 117: Capital Improvements Identified in the Previous Report**

| Project                       | CIP # | Estimated Start Date (Prior Report) | Revised Start Date | Reason for Date Change (if applicable)                    |
|-------------------------------|-------|-------------------------------------|--------------------|---|
| Gretchen Tally Park Phase III | 78170 | In Progress                         | NA                 | NA  |
| Aquatics Center               | 78054 | In Progress                         | NA                 | Project funding moved to Core Public Buildings (Fund 371) |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 118** identifies the Core Storm Drainage Fee for FY23-24. 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 118: Core Storm Drainage Fee**

| Land Use                          | Fee          |
|-----------------------------------|--------------|
| <b>Residential (per unit)</b>     |              |
| SFR                               | \$ 2,584.00  |
| MFR (attached 2-4)                | \$ 1,716.00  |
| HDR (attached 4+)                 | \$ 1,537.00  |
| <b>Non-Residential (per acre)</b> |              |
| Office                            | \$ 40,033.00 |
| Commercial/Retail                 | \$ 40,033.00 |
| Industrial                        | \$ 40,033.00 |

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 23/24 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 23/24 is shown.

### Requirement 3: Beginning and ending balance in the fund

**Table 119** summarizes the beginning and ending fund balances for the Core Storm Drainage Fee for FY23-24.

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

**Table 119** summarizes the fees collected and the interest earned for the Core Storm Drainage Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 119: Core Storm Drain Fund Summary**

| CORE Drainage  | Total *         |
|--|-----------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 7,811,095.57 |
| <b>Revenues</b>  |                 |
| Fees Collected   | \$ 11,845.00    |
| Interest/Investment Earnings <sup>2</sup>                | \$ 298,139.00   |
| Other Revenues   | \$ -            |
| <b>Total Revenues</b>                                    | \$ 309,984.00   |
| <b>Expenses</b>  |                 |
| Project Expenses   | \$ (50.00)      |
| Other Expenses   | \$ -            |
| <b>Total Expenses</b>                                    | \$ (50.00)      |
| <b>Transfers</b>   | \$ -            |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 8,121,029.57 |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

1 Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

2 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 120 summarizes the Core Storm Drain Fund expenditures for FY23-24.

**Table 120: Core Storm Drain Project Expenditures**

| Project                             | CIP # | Amount Expended | Percent of Project Funded by Fund |
|-------------------------------------|-------|-----------------|-----------------------------------|
| S MacArthr Ph2 NoBo Elssgry to East | 76059 | \$ (50.00)      |                                   |
| <b>Total</b>                        |       | \$ (50.00)      |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

The list of Storm Drain improvements in **Table 121** is compiled from the Core Fee Study and the City's FY24-25 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. Future project expenditures are based on information available from the City's current CIP and may be updated as the CIP moves through the project life cycle. The percent of project funded may also fluctuate as the final project cost is identified to reflect available grants, tax revenue, and impact fee funds.

**Table 121: Core Storm Drain CIP Projects**

| Project                           | CIP #         | Estimated Future Expenditure | Estimated Start                   | Percent of Project Funded by Fund |
|-----------------------------------|---------------|------------------------------|-----------------------------------|-----------------------------------|
| South MacArthur, Ph 2             | 76059         | \$ 500,580.00                | In Progress                       | 100%                              |
| Detention Basin 2B (Zone 1)       | 76066 / 76081 | \$ 5,855,822.00              | Completed, Reimbursement Pending. | 100%                              |
| Detention Basin 2A (Zone 2)       | 76045         | \$ 628,727.00                | Completed, Reimbursement Pending. | 100%                              |
| Detention Basin V                 | 76PP-XXX      | \$ 120,328.00                | 2024/2025                         | 100%                              |
| DET V Pump Station                | 76PP-XXX      | \$ 180,832.00                | 2024/2025                         | 100%                              |
| Reimbursement to Westside Outfall | 76PP-XXX      | \$ 835,403.00                | 2024/2025                         | 100%                              |
| <b>Total</b>                      |               | <b>\$ 8,121,692.00</b>       |                                   |                                   |

**Table 122** summarizes the capital improvement projects listed in the previous report, whether construction began as scheduled, and if delayed, a revised approximate new start date and the reason for the delay.

**Table 122: Capital Improvements Identified in the Previous Report**

| Project                           | CIP #         | Estimated Start Date (Prior Report) | Revised Start Date                | Reason for Date Change (if applicable) |
|-----------------------------------|---------------|-------------------------------------|-----------------------------------|--|
| South MacArthur, Ph 2             | 76059         | In Progress                         | NA                                | NA                                     |
| Detention Basin 2B (Zone 1)       | 76066 / 76081 | 2023/2024                           | Completed, Reimbursement Pending. | NA                                     |
| Detention Basin 2A (Zone 2)       | 76045         | 2023/2024                           | Completed, Reimbursement Pending. | NA                                     |
| Detention Basin V                 | 76PP-XXX      | 2024/2025                           | NA                                | NA                                     |
| DET V Pump Station                | 76PP-XXX      | 2024/2025                           | NA                                | NA                                     |
| Reimbursement to Westside Outfall | 76PP-XXX      | 2024/2025                           | NA                                | NA                                     |

**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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.

## 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 123** shows how the Program Management Fee is calculated.

**Table 123: Program Management Fee**

| Land Use                          | Fee         |
|-----------------------------------|-------------|
| <b>Residential (per unit)</b>     |             |
| SFR                               | Fees * 0.05 |
| MFR (attached 2-4)                | Fees * 0.05 |
| HDR (attached 4+)                 | Fees * 0.05 |
| <b>Non-Residential (per acre)</b> |             |
| Office                            | Fees * 0.05 |
| Commercial/Retail                 | Fees * 0.05 |
| Industrial                        | Fees * 0.05 |

### Requirement 3: Beginning and ending balance in the fund

**Table 124** summarizes the beginning and ending fund balances for the Program Management Fee for FY23-24.

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

**Table 124** summarizes the fees collected and the interest earned for the Program Management Fund for FY23-24. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

**Table 124: Program Management Fund Summary**

| Urban Mgt Plan-PM  | Total *           |
|--|-------------------|
| <b>Beginning Fund Balance (July 1, 2023)<sup>1</sup></b> | \$ 5,115,417.10   |
| <b>Revenues</b>  |                   |
| Fees Collected   | \$ 780,493.60     |
| Interest/Investment Earnings <sup>2</sup>                | \$ 416,600.00     |
| Other Revenues   | \$ -              |
| <b>Total Revenues</b>                                    | \$ 1,197,093.60   |
| <b>Expenses</b>  |                   |
| Project Expenses   | \$ (694,662.87)   |
| Other Expenses <sup>3</sup>                              | \$ (319,972.42)   |
| <b>Total Expenses</b>                                    | \$ (1,014,635.29) |
| <b>Transfers</b>   | \$ -              |
| <b>Ending Fund Balance (June 30, 2024)</b>               | \$ 5,297,875.41   |

\* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on December 3, 2024.

<sup>1</sup> Beginning FY 23-24 fund balance may differ from ending fund balances reported in FY22-23 report. This is due to corrections to the fair market offset in the final audited numbers, which were not available at the time the report was prepared.

<sup>2</sup> Investment Earnings total includes cash-fair market value offsets.

<sup>3</sup> Other Expenses include Payroll expenses not related to CIPs.

**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 125** summarizes the Program Management Fund expenditures for FY23-24. The Other Expenses from this fund were for reimbursement of staff and administrative time related to program management.

**Table 125: Program Management Project Expenditures**

| Project                          | CIP # | Amount Expended        | Percent of Project Funded by Fund |
|----------------------------------|-------|------------------------|-----------------------------------|
| Public Facilities Master Plan    | 71107 | \$ (19,610.00)         | 100%                              |
| Public Safety Master Plan Update | 71108 | \$ (15,343.50)         | 100%                              |
| Storm Drain Master Plan          | 76086 | \$ (137,457.87)        | 58%                               |
| TIMP Program Management          | 79212 | \$ (522,251.50)        | 100%                              |
| <b>Total</b>                     |       | <b>\$ (694,662.87)</b> |                                   |

**Requirement 6: i) 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. ii) Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. iii) For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.**

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 FY23-24.

**Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.**

No refunds were made from this fund in FY23-24.