

Annual Impact Mitigation Fee Program Report For the City of Lodi For Fiscal Year 2018-19

This report contains information on the City of Lodi's Impact Mitigation Fee Programs (IMFP) for Fiscal Year 2018-19. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB1600. Please note that this annual report is not a budget document or audited financial statement; rather, it is compiled to meet reporting requirements. It reports revenues and expenditures for Fiscal Year 2018-19, and planned projects. The City has developed a formal Capital Improvement Program (CIP) during the FY 2019-20 budget cycle. The projects listed in this report will be recommended to Council for inclusion in the 2019-2024 CIP. This report summarizes revenue and expenditure activity and fund balance since FY2014-15, and provides a 5-year revenue test using oldest revenues first to fund expenditures as required by AB 1600.

Government Code 66006 requires local agencies to submit annual and five-year reports detailing the status of the IMFP. The annual report must be made available to the public within 180 days after the last day of the fiscal year, and must be presented to the public agency (City Council) at least 15 days after it is made available to the public.

This report summarizes the following information for each of the development fee programs:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
6. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

More detailed information on certain elements of the various fees within the IMFP is available through other documents such as the Nexus Study approved by Resolution 2012-142, the IMFP Amendment approved by Resolution 2013-184, Resolution 2016-88 which eliminated previously authorized fee reductions enacted to incentivize development, and

the City's Annual Budget. In the future, the CIP will contain relevant program information as well. The City does not earmark IMFP revenue for any specific project as the fees are collected; rather, the fees are applied toward a series of capital improvement projects authorized within the specific IMFP. No refunds were made during Fiscal Year 2018/19 pursuant to subdivision (e) of Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

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Presentation of Information by Fund

This report presents information by Fund starting with a summary overview of FY2018/19 Revenues and Expenses, FY2018/19 Project disbursements, and Projects for FY2019/20. Following this overview is a more detailed 5-year review of revenues and expenses and fund balance to demonstrate both the collection and use of the fees over time.

The report presents the total FY2018/19 and FY2017/18 Project Amounts funded from impact fees and the percent funded from non-fee sources. The revenue table identifies the age of the total revenue available or available fund balance by demonstrating which fiscal year received the revenue. The 5-year Expenditure table presents the use of revenue collected in the year that funded the project. This demonstrates that the oldest revenue is spent before new funds, also known as the First-in, First-out (FIFO) basis.

City Impact Mitigation Fee Schedule

Land Use Category	Transportation Fee/Unit	Police Fee/Unit	Fire Fee/Unit	Citywide Park Fee/Unit	Neighborhood Park Fee/Unit	General City Facilities Fee/Unit	Art In Public Place Fee/Unit
Residential							
Low Density	\$711	\$753	\$385	\$3,890	\$2,541	\$617	\$80
Medium Density	\$386	\$634	\$324	\$3,276	\$2,140	\$519	\$67
High Density ¹	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill ¹ (10 lots or less)	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23

Land Use Category	Transportation Fee/1000	Police Fee/1000	Fire Fee/1000	Community Park Fee/1000	Neighborhood Park Fee/1000	General City Facilities Fee/1000	Art In Public Place Fee/1000
Commercial							
Retail	\$1,199	\$330	\$338	\$406	\$266	\$270	\$35
Office/Medical	\$872	\$528	\$540	\$650	\$428	\$433	\$56
Industrial	\$443	\$176	\$180	\$217	N/A	\$144	\$19

Land Use Category	Storm Drain Zone 1 Fee/Unit	Storm Drain Zone 2 Fee/Unit	South WW Trunk Fee/Unit
Residential			
Low Density	\$1,394	\$4,237	\$1,181
Medium Density	\$697	\$2,118	\$994
High Density ¹	\$228	\$627	\$337

Land Use	Storm Drain Fee/Acre	Storm Drain Fee/Acre	South WW Fee/Acre
Commercial			
Retail	\$14,640	\$44,485	\$1,096
Office/Medical	\$14,640	\$44,485	N/A
Industrial	\$15,686	\$47,663	N/A

Land Use Category	Residential		Non-Residential	
	Water Fee	Sewer Fee	Water Fee	Sewer Fee
Meter Size				
5/8"	\$2,079	\$2,831	\$2,079	\$2,831
3/4"	\$3,103	\$4,225	\$3,103	\$4,225
1"	\$5,181	\$7,056	\$5,181	\$7,056
1 1/2"	\$10,332	\$14,070	\$10,332	\$14,070
2"	\$16,537	\$22,521	\$16,537	\$22,521
3"	\$31,026	\$42,253	\$31,026	\$42,253
4"	\$51,721	\$70,435	\$51,721	\$70,435
6"	\$103,411	\$140,828	\$106,411	\$140,828
8"	\$165,464	\$225,333	\$165,464	\$225,333
10"	\$237,880	\$323,951	\$237,880	\$323,951

1. Fees Effective until December 31, 2019. Fees not subject to annual inflationary increases.

Residential Reduced Fees							
Land Use Category	Transportation Fee/Unit	Police Fee/Unit	Fire Fee/Unit	Citywide Park Fee/Unit	Neighborhood Fee/Unit	General City Fee/Unit	Art In Public Fee/Unit
Low Density	\$289	\$307	\$157	\$1,584	\$1,016	\$251	\$33
Medium Density	\$157	\$258	\$132	\$1,334	\$856	\$211	\$27
High Density ¹	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill ¹ (10 lots or less)	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23

Electrical Fees				
Panel Category	Panel Size (amps)	208 Volts	240 Volts	480 Volts
Non-Residential Three Phase	200	\$1,178	\$1,359	\$2,718
	400	\$2,356	\$2,718	\$5,437
	600	\$3,534	\$4,077	\$8,155
	800	\$4,712	\$5,437	\$10,873
	1,000	\$5,890	n/a	\$13,591
	1,200	\$7,068	N/A	\$16,310
	1,600	\$9,423	n/a	\$21,746
	2,000	\$11,779	n/a	\$27,183
	2,500	\$14,724	n/a	\$33,979
	3,000	\$17,669	n/a	\$40,774
Residential Single Phase	60	N/A	\$248	n/a
	100	N/A	\$413	n/a
	125	N/A	\$516	n/a
	200	N/A	\$826	n/a
	400	N/A	\$1,652	n/a
	600	N/A	\$2,478	n/a
Non-Residential Single Phase	60	N/A	\$248	n/a
	100	N/A	\$413	n/a
	125	N/A	\$516	n/a
	200	N/A	\$826	n/a
	400	N/A	\$1,652	n/a
	600	N/A	\$2,478	n/a

1. Panel upgrade fees are determined as the difference between the fee for the existing panel and the proposed panel.

1. Fees effective until December 31, 2019. Fees not subject to annual inflationary increases.

Water Fee (Fund 562)

The Water IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a current over build of treatment capacity and a need for new water supply facilities at buildout. The total estimated cost of treatment facilities was included in the Nexus Study and totaled \$71.6 Million in 2012 dollars (including debt service). The total estimated new water supply facilities cost was included in the Nexus Study and totaled \$4 Million in 2012 dollars.

For purposes of the 2012 study, a plan-based fee calculation methodology was used. Each unit was assumed to receive a blended water supply of groundwater and surface water consistent with the system wide ratios of ground water to surface water supplies. For treatment, 18.68% of costs are attributable to new development. For supply, 100% of the costs are attributable to new development. There is no existing deficiency as current treatment and storage needs are met by current facilities.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include a portion of the Citywide IMF program update. Future projects will be included in the future year CIP documents.

Required Findings

1. The purpose of the Water Fee is to fund water costs, including construction of a new storage tank, construction of a new well, and a proportionate share of treatment capacity.
2. The reasonable relationship between the Water Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to complete the future City water facilities or to fund new development's proportionate share of existing facilities are identified in this report and will be recommended for inclusion in the City of Lodi CIP with the FY 2020-21 budget cycle (shown in 2019 dollars).
4. The approximate date for funding and constructing the new water supply facility is not known at this time due to the City' slow rate of growth, but will be necessary to serve cumulative new development. Debt service for the treatment plant is scheduled to continue through June 1, 2040. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 2,139,793
Less loan receivable	<u>(548,679)</u>
Restated beginning balance July 2, 2018	\$ 1,591,114

Fees collected	\$ 528,885
Interest earned/market loss	78,799
Misc. revenue	<u>-</u>
Total	\$ 607,684

	Amount	% Fee
Disbursements	from Fee	Funded in
Impact Fee Program Update	<u>\$ 1,328</u>	FY 19
Total	\$ 1,328	3%

Ending balance June 30, 2019	\$ 2,746,149
Plus loan receivable	<u>548,679</u>
Restated beginning balance June 30, 2019	\$ 3,294,828

Note: Beginning and ending balance reflects loan receivable balance due to the Water IMF Fee from the Fire IMF Fee. As of June 30, 2019, the loan balance was 548,679.

Water
FUND: 562

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 20,299	\$ 332,765	\$ 206,847	\$ 362,481	\$ 528,885
Interest Earned/Mkt Gain/Loss	259	1,749	2,865	396	78,799
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 20,558	\$ 334,514	\$ 209,712	\$ 362,877	\$ 607,684
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	5,387	1,328
Total Expenditures	\$ -	\$ -	\$ -	\$ 5,387	\$ 1,328
Revenue Less Expenditures	\$ 20,558	\$ 334,514	\$ 209,712	\$ 357,490	\$ 606,356
Fund Balance, Beginning of Year	1,217,519	1,238,076	1,572,591	1,782,303	2,139,793
Fund Balance, End of Year	1,238,076	1,572,591	1,782,303	2,139,793	2,746,149
Assigned Fund Balance	-	-	6,715	1,328	-
Available Fund Balance	\$ 1,238,076	\$ 1,572,591	\$ 1,775,588	\$ 2,138,465	\$ 2,746,149

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Impact Fee Program Update	\$ 39,998	3%	\$ 1,328	\$ 38,670
Total	\$ 39,998		\$ 1,328	\$ 38,670

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Program Update	\$ 32,085	17%	\$ 5,387	\$ 26,698
Total	\$ 32,085		\$ 5,387	\$ 26,698

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 20,558	\$ 334,514	\$ 209,712	\$ 362,877	\$ 607,684
Available Revenue Prior Fiscal Year (2-yr Old Funds)	60,408	20,558	334,514	209,712	362,877
Available Revenue Prior Fiscal Year (3-yr Old Funds)	2,856	60,408	20,558	334,514	209,712
Available Revenue Prior Fiscal Year (4-yr Old Funds)	110,866	2,856	60,408	20,558	334,514
Available Revenue Prior Fiscal Year (5-yr Old Funds)	15,545	110,866	2,856	60,408	20,558
Available Revenue Greater than five Prior Fiscal Years	1,027,843	1,043,389	1,147,540	1,150,395	1,210,804
Total Revenue Available	\$ 1,238,076	\$ 1,572,591	\$ 1,775,588	\$ 2,138,465	\$ 2,746,149

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	5,387	1,328
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 5,387	\$ 1,328

2. Wastewater Fee Program (Fund 533)

Wastewater Treatment IMF

The Wastewater Treatment IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a need for the South Wastewater Trunk Line to support development in the southern area of the City. New development will be required to fund a proportionate share of existing overbuilt infrastructure and future infrastructure required to serve new development needs (including potential financing costs). Only properties benefiting from the South Wastewater Trunk Line will be required to pay this fee.

For purposes of the study, a plan-based fee calculation methodology was used. There are no existing deficiencies in this fee program. This fee program uses a full buildout projection, rather than the 2035 projection because the facilities will serve the entire buildout population.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There currently are no projects programmed in this fund as all facilities have been constructed.

Required Findings

1. The purpose of the Wastewater Fee is to fund wastewater costs, including a proportionate share of the wastewater treatment plant.
2. The reasonable relationship between the Wastewater Treatment Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 15, 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to complete the future City wastewater facilities or to fund new development's proportionate share of existing facilities are identified in this report and will be recommended for inclusion in the City of Lodi CIP with the FY 2020-21 budget cycle (shown in 2019 dollars).
4. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities. Current debt service is scheduled to continue through October 1, 2037.

South Wastewater Trunk Line IMF

The Wastewater Treatment IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a current over build of wastewater treatment capacity and no need for additional treatment facilities at buildout. Current facilities are built such that 100% of

the facilities needed to serve new development at buildout have already been constructed and financed. Wastewater fee revenue will be used solely to fund debt service on bonds issued to deliver improvements.

For purposes of the study, a plan-based incremental cost fee calculation methodology was used. Debt instruments have been issued at various times for the different phases of wastewater improvements. In all, 45.3% of outstanding debt is attributable to new development and up to 45.3% of outstanding debt costs as of August 2012 can be paid for from the Wastewater Fee. There are no existing deficiencies as 100% of buildout needs are served by current infrastructure.

This zone based IMF program funds new development's fair share of the South Wastewater Trunk Line serving the South Area.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include a portion of the City wide IMF update. Future projects will be included in the future year CIP documents.

Required Findings

1. The purpose of the South Wastewater Trunk Line Fee is to fund costs associated with the South Sewer Trunk Line that is required to serve future development in the South Area.
2. The reasonable relationship between the South Wastewater Trunk Line Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to complete the future South Sewer Trunk Line are identified in this report and will be recommended for inclusion in the City of Lodi CIP with the FY 2019-20 budget cycle (shown in 2018 dollars).
4. The approximate date for fully funding and constructing the complete South Wastewater Trunk Line is not known at this time due to the City's slow rate of growth, but will be necessary to serve cumulative new development.

Beginning balance July 1, 2018	\$ 920,523
Fees collected	\$ 835,311
Interest earned/market loss	25,145
Misc. revenue	
Total	<u>\$ 860,455</u>

	Amount from Fee	% Fee Funded in FY 19
Disbursements		
Impact Fee Program Update	\$ 1,809	23%
Debt Service - Future Users	<u>570,600</u>	23%
Total	<u>\$ 572,409</u>	
Ending balance June 30, 2019	\$ 1,208,569	

**Wastewater
FUND: 533**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 76,480	\$ 421,048	\$ 560,702	\$ 585,173	\$ 835,311
Interest Earned/Mkt Gain/Loss	1,583	5,211	5,158	7,836	25,145
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 78,062	\$ 426,259	\$ 565,860	\$ 593,009	\$ 860,455
Expenditures					
Debt Service	\$ 100,000	\$ 200,000	\$ -	\$ 500,000	\$ 570,600
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	7,336	1,809
Total Expenditures	\$ 100,000	\$ 200,000	\$ -	\$ 507,336	\$ 572,409
Revenue Less Expenditures	\$ (21,938)	\$ 226,259	\$ 565,860	\$ 85,673	\$ 288,046
Fund Balance, Beginning of Year	64,668	42,730	268,989	834,849	920,523
Fund Balance, End of Year	42,730	268,989	834,849	920,523	1,208,569
Assigned Fund Balance	-	-	9,145	1,809	-
Available Fund Balance	\$ 42,730	\$ 268,989	\$ 825,704	\$ 918,713	\$ 1,208,569

Capital Improvement Projects

FY 2018-2019 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Program Update	\$ 39,998	5%	\$ 1,809	\$ 38,189
Debt Service - Future Users	2,748,992	21%	570,600	2,178,392
Total	\$ 2,788,991		\$ 572,409	\$ 2,216,581

FY 2017-2018 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Program Update	\$ 32,085	23%	\$ 7,336	\$ 24,749
Debt Service - Future Users	2,178,392	23%	500,000	1,678,392
Total	\$ 2,178,392		\$ 500,000	\$ 1,678,392

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 78,062	\$ 426,259	\$ 565,860	\$ 593,009	\$ 860,455
Available Revenue Prior Fiscal Year (2-yr Old Funds)	48,893	78,062	426,259	565,860	593,009
Available Revenue Prior Fiscal Year (3-yr Old Funds)	37,473	48,893	78,062	426,259	565,860
Available Revenue Prior Fiscal Year (4-yr Old Funds)	156,539	37,473	48,893	78,062	426,259
Available Revenue Prior Fiscal Year (5-yr Old Funds)	3,035,318	156,539	37,473	48,893	78,062
Available Revenue Greater than five Prior Fiscal Years	(3,313,556)	(478,237)	(330,843)	(793,370)	(1,315,077)
Total Revenue Available	\$ 42,730	\$ 268,989	\$ 825,704	\$ 918,713	\$ 1,208,569

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	438,347	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	68,989	411,377
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	161,032
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 100,000	\$ 200,000	\$ -	\$ 507,336	\$ 572,409

*No debt service in FY16/17 due to debt refunding.

3. Storm Drainage Fee (Funds 535)

The Storm Drainage IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified the need for new Storm Drainage Basin areas to serve the needs of new development. The 2012 Nexus Study determined that in some areas, new development would be responsible for fully constructing and funding its own infrastructure demands. In other areas, a fee is required to facilitate the construction of necessary improvements. Additionally, Zone 2 was established on areas outside the City in anticipation of a potential annexation and development.

For purposes of this study, a plan based fee methodology was used. There are no existing deficiencies in this program. Current development is served by current infrastructure. Future development will either directly construct and finance its own storm drainage facilities, or pay into this fee program, depending on its geography within the City. This zone based IMF program funds new development's fair share of storm drainage facilities necessary to serve each zone's needs.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

The only project programmed in this fund for FY 2019/20 is a portion of the City-wide IMF program update. All facilities in this program have been constructed or will be privately funded.

Required Findings

1. The purpose of the Storm Drainage fee is to fund the storm drainage costs that include a proportionate share of storm drainage basins and pipe costs depending on the geography of each project.
2. The reasonable relationship between the storm drainage fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to complete the future storm drainage facilities are identified in this report and will be recommended for inclusion in the City of Lodi CIP with the FY 2020-21 budget cycle (shown in 2019 dollars).
4. The approximate date for funding and constructing these facilities is not shown in this report. Future projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 956,510
Fees collected	\$ 272,270
Interest earned/market loss	16,337
Misc. revenue	-
Total	<u>\$ 288,607</u>

	Amount from Fee	% Fee Funded in FY 19
Disbursements		
Impact Fee Program Update	<u>\$ 597</u>	1%
Total	<u>\$ 597</u>	

Ending balance June 30, 2019 \$ 1,244,520

**Storm Drain
FUND: 535**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 107,514	\$ 45,481	\$ 37,850	\$ 13,335	\$ 272,270
Interest Earned/Mkt Gain/Loss	3,806	7,981	5,484	3,138	16,337
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 111,320	\$ 53,461	\$ 43,333	\$ 16,473	\$ 288,607
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	2,418	597
Total Expenditures	\$ -	\$ -	\$ -	\$ 2,418	\$ 597
Revenue Less Expenditures	\$ 111,320	\$ 53,461	\$ 43,333	\$ 14,055	\$ 288,010
Fund Balance, Beginning of Year	734,340	845,660	899,121	942,455	956,510
Fund Balance, End of Year	845,660	899,121	942,455	956,510	1,244,520
Assigned Fund Balance	-	-	3,015	597	-
Available Fund Balance	\$ 845,660	\$ 899,121	\$ 939,440	\$ 955,913	\$ 1,244,520

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Impact Fee Program Update	\$ 39,998	1%	\$ 597	\$ 39,402
Total	\$ 39,998		\$ 597	\$ 39,402
FY 2017-2018 Projects				
Impact Fee Program Update	\$ 32,085	8%	\$ 2,418	\$ 29,667
Total	\$ 32,085		\$ 2,418	\$ 29,667

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 111,320	\$ 53,461	\$ 43,333	\$ 16,473	\$ 288,607
Available Revenue Prior Fiscal Year (2-yr Old Funds)	135,497	111,320	53,461	43,333	16,473
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	135,497	111,320	53,461	43,333
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	135,497	111,320	53,461
Available Revenue Prior Fiscal Year (5-yr Old Funds)	180,163	-	-	135,497	111,320
Available Revenue Greater than five Prior Fiscal Years	418,681	598,844	595,829	595,829	731,325
Total Revenue Available	\$ 845,660	\$ 899,121	\$ 939,440	\$ 955,913	\$ 1,244,520

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	2,418	597
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 2,418	\$ 597

4. Transportation Fee Program (Fund 308)

The Transportation IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified \$33.7 million in combined traffic signal and roadway improvements needed to serve the City. The overwhelming majority (92%) of the Harney Lane improvements were anticipated to be funded by sources outside the IMFP. The large majority (60%) of the Victor Rd. improvements are also anticipated to be funded by sources outside the IMFP. The Harney Lane project was completed in the summer of 2018. The 2012 Nexus Study anticipated \$2,130,000 in 2012 dollars to be spent from the IMFP on the Harney Lane project. The project was completed without using IMFP funds, leaving the balance available for other listed IMFP improvements. Traffic Signals are included in the Transportation IMF based on new developments share of trips through the various intersections. New developments share ranges from 20-100% of each project with new developments share identified in the nexus study.

For purposes of the study, a plan-based fee calculation methodology was used. Trip generation rates and pass-by trip percentages were used to develop DUE factors for each land use type. These DUE factors were then used to allocate costs to each land use type. There is no existing deficiency as current treatment and storage needs are met by current facilities.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include Traffic Signal and Lighting Design, New Signal at Victor/Guild Roads, and a portion of the City-wide IMF update. Future projects will be included in the future year CIP documents.

Required Findings

1. The purpose of the Transportation fee is to fund traffic costs that include a proportionate share of new traffic signals and road widening projects.
2. The reasonable relationship between the transportation fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to complete future transportation facilities are identified in this report and will be recommended for inclusion in the City of Lodi CIP with the FY 2020-21 budget cycle (shown in 2019 dollars).
4. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 864,671
Fees collected	\$ 189,815
Interest earned/market loss	16,821
Misc. revenue	-
Total	<u>\$ 206,636</u>

	Amount	% Fee
	from Fee	Funded in
		FY 19
Disbursements		
Victor/Guild Signal	\$ 8,895	20%
Impact Fee Program Update	304	1%
Total	<u>\$ 9,199</u>	

Ending balance June 30, 2019 \$ 1,062,108

	Amount	% Fee
		Funded in
		FY 20
Planned projects for Fiscal Year 2019/20		
Project: Signal Victor/Guild Roads	<u>764,000</u>	100%
Total Projects Planned for FY 19/20	<u>\$ 764,000</u>	

Streets

FUND: 308

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 22,124	\$ 361,073	\$ 75,550	\$ 97,819	\$ 189,815
Interest Earned/Mkt Gain/Loss	2,039	7,366	4,696	458	16,821
Misc. Revenue					
Total Revenues	\$ 24,162	\$ 368,439	\$ 80,246	\$ 98,277	\$ 206,636
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	13,706	23,084	9,199
Total Expenditures	\$ -	\$ -	\$ 13,706	\$ 23,084	\$ 9,199
Revenue Less Expenditures	\$ 24,162	\$ 368,439	\$ 66,541	\$ 75,193	\$ 197,437
Fund Balance, Beginning of Year	330,336	354,499	722,938	789,478	864,672
Fund Balance, End of Year	354,499	722,938	789,478	864,672	1,062,109
Assigned Fund Balance	-	-	34,561	17,759	-
Available Fund Balance	\$ 354,499	\$ 722,938	\$ 754,918	\$ 846,912	\$ 1,062,109

Capital Improvement Projects

FY 2018-2019 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	1%	\$ 304	\$ 39,694
Victor/Guild Signal	44,589	20%	8,895	35,694
Total	\$ 84,587		\$ 9,199	\$ 75,388

FY 2017-2018 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 32,085	4%	\$ 1,233	\$ 30,852
Victor/Guild Signal	23,329	94%	21,851	1,478
Total	\$ 55,414		\$ 23,084	\$ 32,330

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 24,162	\$ 368,439	\$ 80,246	\$ 98,277	\$ 206,636
Available Revenue Prior Fiscal Year (2-yr Old Funds)	97,266	24,162	368,439	80,246	98,277
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,794	97,266	24,162	368,439	80,246
Available Revenue Prior Fiscal Year (4-yr Old Funds)	378,551	3,794	97,266	24,162	368,439
Available Revenue Prior Fiscal Year (5-yr Old Funds)	116,059	378,551	3,794	97,266	24,162
Available Revenue Greater than five Prior Fiscal Years	(265,333)	(149,275)	181,010	178,521	284,348
Total Revenue Available	\$ 354,499	\$ 722,938	\$ 754,918	\$ 846,912	\$ 1,062,109

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	13,706	23,084	9,199
Total Annual Expenditures	\$ -	\$ -	\$ 13,706	\$ 23,084	\$ 9,199

6. Police Fee Program (Fund 435)

The Police IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified that the current police station is adequate to serve the City's needs through 2035. New development will drive the need for new police personnel who will occupy space within the existing police station. Therefore it is appropriate for new development to fund its share of the existing police station, including debt service.

For purposes of the study, a plan based fee methodology was used establishing a level of service standard of 1.70 police personnel (this includes both sworn and non-sworn officers) per thousand residents was used. There are no existing deficiencies in this fee program. Based on this methodology, 85% of the cost of the police station is allocated to existing development or development beyond 2035. The remaining 15% is allocated to anticipated development through 2035. A total of \$4.1 Million of debt service cost is eligible for allocation to new development. In addition, \$434,000 in vehicle costs (in 2012 dollars) was allocated to new development. These are the new vehicles required to serve new officers required by new development.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

The only programmed project for FY 2019/20 in this fund is a portion of the City-wide IMF update. New vehicle purchases are planned only as new officers are hired to serve new development.

Required Findings

1. The purpose of the Police Fee is to fund police-related capital costs, including financing costs, attributable to the impact from new development.
2. The reasonable relationship between the Police Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities or vehicle costs are identified in this report (shown in 2019 dollars).
4. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities, including debt service. Additionally, fee revenue will fund new development's proportion cost of new vehicle costs to support new officers through 2035.

Beginning balance July 1, 2018	\$ 295,269
Fees collected	\$ 127,880
Interest earned/market loss	5,758
Misc. revenue	-
Total	<u>\$ 133,638</u>

	Amount from Fee	% Fee Funded in FY 18
Disbursements		
Impact Fee Program Update	<u>\$ 323</u>	1%
Total	<u>\$ 323</u>	
Ending balance June 30, 2019	\$ 428,584	

**Police
FUND: 435**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 10,676	\$ 153,873	\$ 21,295	\$ 69,662	\$ 127,880
Interest Earned/Mkt Gain/Loss	330	2,292	1,231	801	5,758
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 11,006	\$ 156,165	\$ 22,526	\$ 70,463	\$ 133,638
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	1,309	323
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,309	\$ 323
Revenue Less Expenditures	\$ 11,006	\$ 156,165	\$ 22,526	\$ 69,154	\$ 133,315
Fund Balance, Beginning of Year	36,418	47,424	203,589	226,115	295,269
Fund Balance, End of Year	47,424	203,589	226,115	295,269	428,584
Assigned Fund Balance	-	-	1,632	323	-
Available Fund Balance	\$ 47,424	\$ 203,589	\$ 224,483	\$ 294,946	\$ 428,584

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Impact Fee Program Update	\$ 39,998	1%	\$ 323	\$ 39,676
Total	\$ 39,998		\$ 323	\$ 39,676

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Program Update	\$ 32,085	4%	\$ 1,309	\$ 30,776
Total	\$ 32,085		\$ 1,309	\$ 30,776

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 11,006	\$ 156,165	\$ 22,526	\$ 70,463	\$ 133,638
Available Revenue Prior Fiscal Year (2-yr Old Funds)	34,774	11,006	156,165	22,526	70,463
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,085	34,774	11,006	156,165	22,526
Available Revenue Prior Fiscal Year (4-yr Old Funds)	103,351	1,085	34,774	11,006	156,165
Available Revenue Prior Fiscal Year (5-yr Old Funds)	20,978	103,351	1,085	34,774	11,006
Available Revenue Greater than five Prior Fiscal Years	(123,772)	(102,793)	(1,074)	(1,621)	32,831
Total Revenue Available	\$ 47,424	\$ 203,589	\$ 224,483	\$ 294,946	\$ 426,952

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	1,309	323
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 1,309	\$ 323

7. Fire Fee Program (Fund 436)

The Fire IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a need to expand and relocate Fire Station 2 in order to serve buildout of the City. The study also identified an overbuild of Fire Station 4 carried over. Fire Station 4 was constructed in part from a loan from the Water Fee Program to the Fire Fee Program. As of June 30, 2019, the loan balance was 549,679.

For purposes of the study, a plan based fee methodology was used. There are no existing deficiencies in this fee program. Based on this methodology, 81% of the cost of the expanded fire station is allocated to existing development and 19% is allocated to anticipated development through 2035. A total of \$3.1 Million is eligible for allocation to new development. However, because the anticipated cost of Station 2 expansion was only \$1.6 Million, including financing costs, and the outstanding loan from the Water Fee Program was \$1.2 Million, as of the date the Nexus Study was prepared, only \$2.8 Million was allocated to new development.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

The expansion of Fire Station 2 and the construction of Fire Station 4 (financed with a loan from the Water Fee Program) are attributable to new development and new development will be required to pay for 100% of the costs associated with each.

Projects programmed in this fund for FY 2019/20 include a portion of the city wide IMF update and repayment of the loan to the Water IMF as previously described.

Required Findings

1. The purpose of the Fire Fee is to fund fire-related capital costs, including financing costs, attributable to the impact from new development.
2. The reasonable relationship between the Fire Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities or vehicle costs are identified in this report (shown in 2019 dollars).
4. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities, including external and internal loan repayments. Internal loan repayments are scheduled as revenues are received and the current repayment date is unknown.

Beginning balance July 1, 2018	\$ (978,956)
Fees collected	\$ 84,120
Interest earned/market loss	485
Misc. revenue	<u>402,873</u>
Total	\$ 487,477

	Amount	% Fee
	from Fee	Funded in
		FY 18
Disbursements		
Impact Fee Program Update	\$ 165	0%
Loan interest	<u>57,526</u>	
Total	\$ 57,692	
Ending balance June 30, 2019	\$ (549,171)	

Note: Beginning and ending balance is negative due to outstanding loan due to the Water IMF Fee. As of June 30, 2019, the loan balance was 549,679

**Fire
FUND: 436**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 8,357	\$ 121,012	\$ 21,714	\$ 42,113	\$ 84,120
Interest Earned/Mkt Gain/Loss	113	954	314	914	485
Misc. Revenue	-	-	-	-	402,873
Total Revenues	\$ 8,471	\$ 121,966	\$ 22,029	\$ 43,027	\$ 487,477
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Loan interest	-	-	-	-	57,526
AB 1600 Disbursements	-	-	-	670	165
Total Expenditures	\$ -	\$ -	\$ -	\$ 670	\$ 57,692
Revenue Less Expenditures	\$ 8,471	\$ 121,966	\$ 22,029	\$ 42,358	\$ 429,786
Fund Balance, Beginning of Year	(1,173,780)	(1,165,309)	(1,043,343)	(1,021,314)	(978,956)
Fund Balance, End of Year	(1,165,309)	(1,043,343)	(1,021,314)	(978,956)	(549,171)
Assigned Fund Balance	-	-	835	165	-
Available Fund Balance	\$ (1,165,309)	\$ (1,043,343)	\$ (1,022,149)	\$ (979,122)	\$ (549,171)

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Impact Fee Program Update	\$ 39,998	0%	\$ 165	\$ 39,833
Loan interest	57,526		-	57,526
Total	\$ 39,998		\$ 165	\$ 39,833

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Program Update	\$ 32,085	2%	\$ 670	\$ 31,415
Total	\$ 32,085		\$ 670	\$ 31,415

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 8,471	\$ 121,966	\$ 22,029	\$ 43,027	\$ 487,477
Available Revenue Prior Fiscal Year (2-yr Old Funds)	34,596	8,471	121,966	22,029	43,027
Available Revenue Prior Fiscal Year (3-yr Old Funds)	631	34,596	8,471	121,966	22,029
Available Revenue Prior Fiscal Year (4-yr Old Funds)	67,380	631	34,596	8,471	121,966
Available Revenue Prior Fiscal Year (5-yr Old Funds)	19,340	67,380	631	34,596	8,471
Available Revenue Greater than five Prior Fiscal Years	(1,295,725)	(1,276,386)	(1,209,841)	(1,210,045)	(1,233,141)
Total Revenue Available	\$ (1,165,309)	\$ (1,043,343)	\$ (1,022,149)	\$ (979,957)	\$ (550,171)

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ 670	\$ 57,692
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 670	\$ 57,692

8. Parks Fee Program (Fund 437)

The Parks IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a need to improve three parklands located within the City to serve new development. Additionally, all of the neighborhood parks (totaling 2.5 acres per 1,000 residents) required to serve new development will be privately funded by future development.

For purposes of the study, a level of service standard was used establishing a total of 8.0 acres of combined parkland, open space and special use areas per 1,000 residents. There are no existing deficiencies in this fee program. Three types of parkland exist within the City including neighborhood, community and regional. The IMF only covers new development's share of the community and regional parks, a portion of natural open space and special use areas. Neighborhood parks are planned to be fully privately funded by future development.

Ending balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects funded in Fiscal Year 2019/20 a portion of the Citywide IMF fee update. Future projects will be included in the future year CIP documents as shown below.

Required Findings

1. The purpose of the Parks Fee is to fund facilities attributable to the impact from new development.
2. The reasonable relationship between the Parks Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2018 dollars).
4. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 315,440
Fees collected	\$ 609,228
Interest earned/market loss	11,294
Misc. revenue	-
Total	<u>\$ 620,522</u>

	Amount	% Fee
	from Fee	Funded in
		FY 19
Disbursements		
Impact Fee Program Update	\$ 1,666	4%
Debenedetti Park	<u>54,905</u>	100%
Total	<u>\$ 56,571</u>	
Ending balance June 30, 2019	\$ 879,390	

**Parks & Recreation
FUND: 437**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 28,644	\$ 496,751	\$ 37,470	\$ 300,584	\$ 609,228
Interest Earned/Mkt Gain/Loss	1,686	9,310	3,757	680	11,294
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 30,330	\$ 506,061	\$ 41,227	\$ 301,265	\$ 620,522
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Misc. Adjustments	-	(23,396)	-	-	-
AB 1600 Disbursements	77,039	102,576	238,152	550,463	56,571
Total Expenditures	\$ 77,039	\$ 79,180	\$ 238,152	\$ 550,463	\$ 56,571
Revenue Less Expenditures	\$ (46,709)	\$ 426,881	\$ (196,925)	\$ (249,198)	\$ 563,950
Fund Balance, Beginning of Year	381,392	334,682	761,563	564,638	315,440
Fund Balance, End of Year	334,682	761,563	564,638	315,440	879,390
Assigned Fund Balance	-	-	496,080	166	-
Available Fund Balance	\$ 334,682	\$ 761,563	\$ 68,558	\$ 315,273	\$ 879,390

Capital Improvement Projects

FY 2018-2019 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	4%	\$ 1,666	\$ 38,332
DeBenedetti Park	54,905	100%	54,905	-
DeBenedetti Park Trail/Parking Lot	652,709	0%	-	652,709
Total	\$ 747,612		\$ 56,571	\$ 691,041

FY 2017-2018 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 32,085	21%	\$ 6,756	\$ 25,329
DeBenedetti Park Trail/Parking Lot	652,709	83%	543,707	109,002
Total	\$ 684,794		\$ 550,463	\$ 134,331

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 30,330	\$ 506,061	\$ 41,227	\$ 301,265	\$ 620,522
Available Revenue Prior Fiscal Year (2-yr Old Funds)	44,670	30,330	506,061	41,227	301,265
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,512	44,670	30,330	506,061	41,227
Available Revenue Prior Fiscal Year (4-yr Old Funds)	31,416	3,512	44,670	30,330	506,061
Available Revenue Prior Fiscal Year (5-yr Old Funds)	41,853	31,416	3,512	44,670	30,330
Available Revenue Greater than five Prior Fiscal Years	182,901	145,574	(557,243)	(608,279)	(620,014)
Total Revenue Available	\$ 334,682	\$ 761,563	\$ 68,558	\$ 315,273	\$ 879,390

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ 218,690	\$ 550,463	\$ 56,571
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	19,462	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	(66,394)	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	77,039	145,574	-	-	-
Total Annual Expenditures	\$ 77,039	\$ 79,180	\$ 238,152	\$ 550,463	\$ 56,571

9. Electric Utility Fee Program (Fund 505)

The Electric Utility IMF was first adopted by the City Council in 2007 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a need for new electric utility facilities to serve additional demand for electricity caused by new development. A Distribution Capacity Plan was used to determine peak load demand and the system is sized to meet peak load needs of the end users (consumers of electricity).

For purposes of the study, a plan based fee methodology was used. There are no existing deficiencies in this fee program. A total of \$7.1 million (in 2012 dollars) is allocated to new development covering a variety of electric utility facilities including distribution reinforcements, feeder additions, an added bank, and overhead and underground line extensions.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include the McLane Feeder, the 1267 Feeder extension and a portion of the Citywide IMF fee update. Future projects will be included in the future year CIP documents.

Required Findings

1. The purpose of the Electric Utility Fee is to fund electric utility facilities attributable to the impact of new development.
2. The reasonable relationship between the Electric Utility Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, dated August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2019 dollars).
4. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 650,910
Fees collected	\$ 244,989
Interest earned/market loss	175
Misc. revenue	-
Total	<u>\$ 245,164</u>

	Amount from Fee	% Fee Funded in FY 19
Disbursements		
Impact Fee Program Update	<u>\$ 354</u>	1%
Total	<u>\$ 354</u>	
Ending balance June 30, 2019	\$ 895,720	

**Electric
FUND: 505**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 163,985	\$ 12,205	\$ 83,914	\$ 137,611	\$ 244,989
Interest Earned/Mkt Gain/Loss	-	336	-	-	175
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 163,985	\$ 12,541	\$ 83,914	\$ 137,611	\$ 245,164
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	496,594	354
Total Expenditures	\$ -	\$ -	\$ -	\$ 496,594	\$ 354
Revenue Less Expenditures	\$ 163,985	\$ 12,541	\$ 83,914	\$ (358,983)	\$ 244,810
Fund Balance, Beginning of Year	749,453	913,438	925,979	1,009,893	650,910
Fund Balance, End of Year	913,438	925,979	1,009,893	650,910	895,720
Assigned Fund Balance	-	-	1,787	354	-
Available Fund Balance	\$ 913,438	\$ 925,979	\$ 1,008,106	\$ 650,556	\$ 895,720

Capital Improvement Projects

FY 2018-2019 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Update	\$ 39,998	1%	\$ 354	\$ 39,644
Total	\$ 39,998		\$ 354	\$ 39,644

FY 2017-2018 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Update	\$ 32,085	4%	\$ 1,433	\$ 30,652
Lead Transfer Project - FY 16 & 17 eligible costs	86,599	100%	86,599	-
Cherokee Express Feeder - FY 17 eligible costs	408,562	100%	408,562	-
Total	\$ 527,246		\$ 496,594	\$ -

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 163,985	\$ 12,541	\$ 83,914	\$ 137,611	\$ 245,164
Available Revenue Prior Fiscal Year (2-yr Old Funds)	89,641	163,985	12,541	83,914	137,611
Available Revenue Prior Fiscal Year (3-yr Old Funds)	6,226	89,641	163,985	12,541	83,914
Available Revenue Prior Fiscal Year (4-yr Old Funds)	117,773	6,226	89,641	163,985	12,541
Available Revenue Prior Fiscal Year (5-yr Old Funds)	(46,639)	117,773	6,226	89,641	163,985
Available Revenue Greater than five Prior Fiscal Years	582,452	535,813	651,799	162,864	252,505
Total Revenue Available	\$ 913,438	\$ 925,979	\$ 1,008,106	\$ 650,556	\$ 895,720

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	496,594	354
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 496,594	\$ 354

10. General City Facilities Fee Program (Fund 438)

The General City Facilities IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a need for additional library building space, a remodel of the public safety building, updates to the City's General Plan, and the IMFP, all of which are required to serve new development.

For purposes of the study, a plan based fee methodology was used. New development is responsible for 18.53% of the cost of the General Plan Update and the Public Safety Building Remodel and 100% of the cost for both the expansion of the library and fee program updates.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include a portion of the Citywide IMF fee update. Future projects will be included in the future year CIP documents.

Required Findings

1. The purpose of the General City Facilities Fee is to fund general city facilities costs, including remodeling of the existing public safety building, updating the City's general plan, library expansion, and fee program updates, attributable to the impact of new development.
2. The reasonable relationship between the General City Facilities Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2019 dollars).
4. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2018	\$ 172,933
Fees collected	\$ 105,583
Interest earned/market loss	3,454
Misc. revenue	-
Total	<u>\$ 109,037</u>

	Amount from Fee	% Fee Funded in FY 19
Disbursements		
Impact Fee Program Update	<u>\$ 265</u>	1%
Total	<u>\$ 265</u>	
Ending balance June 30, 2019	\$ 281,706	

General Facilities

FUND: 438

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 8,807	\$ 127,527	\$ 18,833	\$ 56,967	\$ 105,583
Interest Earned/Mkt Gain/Loss	212	1,339	646	844	3,454
Misc Revenue	-	-	-	-	-
Total Revenues	\$ 9,019	\$ 128,865	\$ 19,478	\$ 57,811	\$ 109,037
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	-	1,070	265
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,070	\$ 265
Revenue Less Expenditures	\$ 9,019	\$ 128,865	\$ 19,478	\$ 56,740	\$ 108,773
Fund Balance, Beginning of Year	(41,169)	(32,151)	96,715	116,193	172,933
Fund Balance, End of Year	(32,151)	96,715	116,193	172,933	281,706
Assigned Fund Balance	-	-	1,335	265	-
Available Fund Balance	\$ (32,151)	\$ 96,715	\$ 114,858	\$ 172,669	\$ 281,706

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Impact Fee Program Update	\$ 39,998	1%	\$ 265	\$ 39,734
Total	\$ 39,998		\$ 265	\$ 39,734

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Program Update	\$ 32,085	3%	\$ 1,070	\$ 31,015
Total	\$ 32,085		\$ 1,070	\$ 31,015

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 9,019	\$ 128,865	\$ 19,478	\$ 57,811	\$ 109,037
Available Revenue Prior Fiscal Year (2-yr Old Funds)	29,549	9,019	128,865	19,478	57,811
Available Revenue Prior Fiscal Year (3-yr Old Funds)	895	29,549	9,019	128,865	19,478
Available Revenue Prior Fiscal Year (4-yr Old Funds)	56,891	895	29,549	9,019	128,865
Available Revenue Prior Fiscal Year (5-yr Old Funds)	23,789	56,891	895	29,549	9,019
Available Revenue Greater than five Prior Fiscal Years	(152,293)	(128,503)	(72,948)	(72,053)	(42,504)
Total Revenue Available	\$ (32,151)	\$ 96,715	\$ 114,858	\$ 172,669	\$ 281,706

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	1,070	265
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 1,070	\$ 265

10. Art in Public Places Fee Program (Fund 434)

The General City Facilities IMF was first adopted by the City Council in 1991 and was updated most recently in August of 2012 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2012 Nexus Study identified a service standard of approximately \$28 (in 2012 dollars) per person served in the City for public art. For purposes of the study, a plan based fee methodology was used based on the then existing inventory of art and its estimated value divided by the population served. New development is responsible for 100% of the new art at the \$28 (in 2012 dollars) per person served standard.

Specific art pieces and specific locations for those pieces are not identified in the study, but will be determined as fee revenue becomes available.

Ending Balance for June 30, 2019 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2019/20 include sidewalk chalk drawing, Cherokee Lane at Lodi Avenue Sculpture, Kettleman Lane Sculpture and Utility Box Art.

Required Findings

1. The purpose of the Art in Public Places Fee is to fund public art attributable to the impact of new development.
2. The reasonable relationship between the Art and Public Place Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2018 dollars).
4. The approximate date for funding and constructing some of these facilities is dependent on availability of sufficient fee revenue. Additional projects will be included in annual budgets as revenues become available.

Beginning balance July 1, 2018	\$ 109,854
Fees collected	\$ 16,694
Interest earned/market loss	1,898
Misc. revenue	-
Total	<u>\$ 18,592</u>

	Amount	% Fee
Disbursements	from Fee	Funded in
		FY 19
Impact Fee Program Update	\$ 46	1.0%
Traffic Control Box Art	1,200	31%
Library Art in Public Places	3,250	100%
Administration Costs	<u>5,000</u>	100%
Total	\$ 9,496	

Ending balance June 30, 2019 \$ 118,950

	Amount	% Fee
Planned projects for Fiscal Year 2019/20		Funded in
		FY 20
Project: Miscellaneous Art	<u>44,400</u>	100%
Total Projects Planned for FY 19/20	\$ 44,400	

Arts in Public Places

FUND: 434

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 1,584	\$ 16,844	\$ 3,903	\$ 8,638	\$ 16,694
Interest Earned/Mkt Gain/Loss	650	1,322	831	412	1,898
Misc Revenue	-	-	-	-	-
Total Revenues	\$ 2,234	\$ 18,166	\$ 4,734	\$ 9,051	\$ 18,592
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	46,778	5,000
AB 1600 Disbursements	25,950	5,259	1,341	10,621	4,496
Total Expenditures	\$ 25,950	\$ 5,259	\$ 1,341	\$ 57,399	\$ 9,496
Revenue Less Expenditures	\$ (23,716)	\$ 12,908	\$ 3,393	\$ (48,349)	\$ 9,096
Fund Balance, Beginning of Year	165,918	142,202	154,810	158,203	109,854
Miscellaneous Adjustments	-	(300)	-	-	-
Fund Balance, End of Year	142,202	154,810	158,203	109,854	118,950
Assigned Fund Balance	-	-	175	48	-
Available Fund Balance	\$ 142,202	\$ 154,810	\$ 158,028	\$ 109,806	\$ 118,950

Capital Improvement Projects

FY 2018-2019 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Program Update	\$ 39,998	0.1%	\$ 46	\$ 39,952
Bicycle Rack Project	4,750	0.0%	-	-
Traffic Control Box Art	3,883	30.9%	1,200	-
Repairs	1,594	0.0%	-	-
Library Art in Public Places	3,250	100.0%	3,250	-
Prior Years Administration Costs	5,000	100.0%	5,000	-
Total	\$ 58,474		\$ 9,496	\$ 39,952

FY 2017-2018 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Program Update	\$ 32,085	0.4%	\$ 127	\$ 31,958
Bicycle Rack Project	6,250	100.0%	\$ 6,250	-
Traffic Control Box Art	2,650	100.0%	\$ 2,650	-
Repairs	1,594	100.0%	\$ 1,594	-
Prior Years Administration Costs	46,778	100.0%	46,778	-
Total	\$ 89,357		\$ 57,399	\$ -

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 2,234	\$ 18,166	\$ 4,734	\$ 9,051	\$ 18,592
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,181	2,234	18,166	4,734	9,051
Available Revenue Prior Fiscal Year (3-yr Old Funds)	502	5,181	2,234	18,166	4,734
Available Revenue Prior Fiscal Year (4-yr Old Funds)	16,504	502	5,181	2,234	18,166
Available Revenue Prior Fiscal Year (5-yr Old Funds)	6,307	16,504	502	5,181	2,234
Available Revenue Greater than five Prior Fiscal Years	111,473	112,222	127,210	70,440	66,173
Total Revenue Available	\$ 142,202	\$ 154,810	\$ 158,028	\$ 109,806	\$ 118,950

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	25,950	5,259	1,341	57,399	9,496
Total Annual Expenditures	\$ 25,950	\$ 5,259	\$ 1,341	\$ 57,399	\$ 9,496

**Development Impact Mitigation Fees
July 1, 2017 through June 30, 2018**

Land Use Category	Transportation Fee/Unit	Police Fee/Unit	Fire Fee/Unit	Citywide Park Fee/Unit	Neighborhood Park Fee/Unit	General City Facilities Fee/Unit	Art In Public Place Fee/Unit
Residential							
Low Density	\$711	\$753	\$385	\$3,890	\$2,541	\$617	\$80
Medium Density	\$386	\$634	\$324	\$3,276	\$2,140	\$519	\$67
High Density ¹	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill ¹ (10 lots or less)	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23

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Land Use Category	Transportation Fee/1000	Police Fee/1000	Fire Fee/1000	Community Park Fee/1000	Neighborhood Park Fee/1000	General City Facilities Fee/1000	Art In Public Place Fee/1000
Commercial							
Retail	\$1,199	\$330	\$338	\$406	\$266	\$270	\$35
Office/Medical	\$872	\$528	\$540	\$650	\$428	\$433	\$56
Industrial	\$443	\$176	\$180	\$217	N/A	\$144	\$19

Land Use Category	Storm Drain Zone 1 Fee/Unit	Storm Drain Zone 2 Fee/Unit	South WW Trunk Fee/Unit
Residential			
Low Density	\$1,394	\$4,237	\$1,181
Medium Density	\$697	\$2,118	\$994
High Density ¹	\$228	\$627	\$337

Land Use	Storm Drain Fee/Acre	Storm Drain Fee/Acre	South WW Fee/Acre
Commercial			
Retail	\$14,640	\$44,485	\$1,096
Office/Medical	\$14,640	\$44,485	N/A
Industrial	\$15,686	\$47,663	N/A

Land Use Category	Residential		Non-Residential	
	Water Fee	Sewer Fee	Water Fee	Sewer Fee
Meter Size				
5/8"	\$2,079	\$2,831	\$2,079	\$2,831
3/4"	\$3,103	\$4,225	\$3,103	\$4,225
1"	\$5,181	\$7,056	\$5,181	\$7,056
1 1/2"	\$10,332	\$14,070	\$10,332	\$14,070
2"	\$16,537	\$22,521	\$16,537	\$22,521
3"	\$31,026	\$42,253	\$31,026	\$42,253
4"	\$51,721	\$70,435	\$51,721	\$70,435
6"	\$103,411	\$140,828	\$106,411	\$140,828
8"	\$165,464	\$225,333	\$165,464	\$225,333
10"	\$237,880	\$323,951	\$237,880	\$323,951

Residential Reduced Fees

Land Use Category	Transportation Fee/Unit	Police Fee/Unit	Fire Fee/Unit	Citywide Park Fee/Unit	Neighborhood Park Fee/Unit	General City Facilities Fee/Unit	Art In Public Place Fee/Unit
Low Density	\$289	\$307	\$157	\$1,584	\$1,016	\$251	\$33
Medium Density	\$157	\$258	\$132	\$1,334	\$856	\$211	\$27
High Density ¹	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill ¹ (10 lots or less)	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23

**Development Impact Mitigation Fees
July 1, 2017 through June 30, 2018**

Electrical Fees				
Panel Category	Panel Size (amps)	208 Volts	240 Volts	480 Volts
Non-Residential Three Phase	200	\$1,178	\$1,359	\$2,718
	400	\$2,356	\$2,718	\$5,437
	600	\$3,534	\$4,077	\$8,155
	800	\$4,712	\$5,437	\$10,873
	1,000	\$5,890	n/a	\$13,591
	1,200	\$7,068	N/A	\$16,310
	1,600	\$9,423	n/a	\$21,746
	2,000	\$11,779	n/a	\$27,183
	2,500	\$14,724	n/a	\$33,979
	3,000	\$17,669	n/a	\$40,774
Residential Single Phase	60	N/A	\$248	n/a
	100	N/A	\$413	n/a
	125	N/A	\$516	n/a
	200	N/A	\$826	n/a
	400	N/A	\$1,652	n/a
	600	N/A	\$2,478	n/a
Non-Residential Single Phase	60	N/A	\$248	n/a
	100	N/A	\$413	n/a
	125	N/A	\$516	n/a
	200	N/A	\$826	n/a
	400	N/A	\$1,652	n/a
	600	N/A	\$2,478	n/a

1. Panel upgrade fees are determined as the difference between the fee for the existing panel and the proposed panel.

11. Regional Transportation Impact Fee Program (Fund 314)

The Regional Transportation Impact Fee (RTIF) is a county-wide, multi jurisdiction capital improvement funding program intended to cover a portion of the costs for new transportation facilities required to serve new development within the County of San Joaquin.

New development throughout the county is subject to the fee. The funding derived from the RTIF program is used in combination with other funding available to complete the needed transportation and transit improvements. More information on the program, including the RTIF Annual Report, including the most recent Nexus report, can be found at www.sjcog.org.

Due to the regional nature of transportation impacts and the regional benefit of transportation improvements, it is likely that many projects utilizing RTIF funds collected by the City of Lodi will actually be located outside the City's boundaries. The relationship between the impacts and benefits of the development and those projects is identified in the Nexus Study.

Required Findings

1. The purpose of the RTIF program is to provide new development's share of funding for regional transportation improvements facilities as required at build-out of the region.
2. The reasonable relationship between the RTIF fee and the purpose for which it is charged is demonstrated in the San Joaquin Regional Transportation Impact Fee *Nexus Study* dated April 24, 2017, amended June 2018.
3. The sources and amounts of funding anticipated necessary to complete RTIF improvements are in the San Joaquin Regional Transportation Impact Fee *Nexus Study* dated April 24, 2017, amended June 2018. The potential sources of funding for existing development's share is gas tax, and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the SJCOG Regional Congestions Management Program report.

Beginning balance July 1, 2018	\$ 995,241
Fees collected	\$ 618,293
Interest earned/market loss	19,652
Misc. revenue	-
Total	<u>\$ 637,946</u>

	Amount from Fee	% Fee Funded in FY 19
Disbursements		
Harney Lane Grade Separation	<u>\$ 6,757</u>	0%
Total	<u>\$ 6,757</u>	

Ending balance June 30, 2019 \$ 1,626,430

**Regional Transportation
FUND: 314**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
Fees Collected	\$ 90,121	\$ 671,994	\$ 983,822	\$ 585,263	\$ 618,293
Interest Earned/Mkt Gain/Loss	2,397	7,422	4,565	4,002	19,652
Misc. Revenue	-	-	-	-	-
Total Revenues	\$ 92,519	\$ 679,417	\$ 988,387	\$ 589,265	\$ 637,946
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	505,815	261,161	449,530	883,247	6,757
Total Expenditures	\$ 505,815	\$ 261,161	\$ 449,530	\$ 883,247	\$ 6,757
Revenue Less Expenditures	\$ (413,296)	\$ 418,256	\$ 538,857	\$ (293,982)	\$ 631,188
Fund Balance, Beginning of Year	745,407	332,111	750,367	1,289,223	995,241
Fund Balance, End of Year	332,111	750,367	1,289,223	995,241	1,626,430
Assigned Fund Balance	-	422,205	298,414	7,154	-
Available Fund Balance	\$ 332,111	\$ 328,161	\$ 990,809	\$ 988,088	\$ 1,626,430

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-2019 Projects				
Harney Lane Grade Separation	\$ 4,969,242	0%	\$ 6,757	\$ 4,962,485
Total	\$ 4,969,242		\$ 6,757	\$ 4,962,485

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Harney Lane Grade Separation	\$ 4,969,242	18%	\$ 883,247	\$ 4,085,995
Total	\$ 4,969,242		\$ 883,247	\$ 4,085,995

Five Year Revenue Test Using First in first Out Method

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Available Revenue Current Year	\$ 92,519	\$ 679,417	\$ 988,387	\$ 589,265	\$ 637,946
Available Revenue Prior Fiscal Year (2-yr Old Funds)	37,041	92,519	679,417	988,387	589,265
Available Revenue Prior Fiscal Year (3-yr Old Funds)	411,444	37,041	92,519	679,417	988,387
Available Revenue Prior Fiscal Year (4-yr Old Funds)	149,460	411,444	37,041	92,519	679,417
Available Revenue Prior Fiscal Year (5-yr Old Funds)	217,316	149,460	411,444	37,041	92,519
Available Revenue Greater than five Prior Fiscal Years	(575,669)	(1,041,719)	(1,217,997)	(1,398,540)	(1,361,103)
Total Revenue Available	\$ 332,111	\$ 328,161	\$ 990,809	\$ 988,088	\$ 1,626,430

Five Year Expenditure to Revenue Match

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Expenses Allocation Current Year	\$ 92,519	\$ 261,161	\$ 382,530	\$ 277,391	\$ (305,118)
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	37,041	-	67,000	605,857	311,875
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	202,551	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 505,815	\$ 261,161	\$ 449,530	\$ 883,247	\$ 6,757

**Regional Transportation Impact Fee
July 1, 2017 through June 30, 2018**

Land Use Type	Current Fee Schedule	Annual Change @ 2.75%	FY 17/18 RTIF Schedule
Residential (Single Family DUE)	\$3,223.01	\$88.63	\$3,311.64
Residential (Multi-Family DUE)	\$1,933.80	\$53.18	\$1,986.98
Retail (Sq. Ft.)	\$1.28	\$0.04	\$1.32
Office (Sq. Ft.)	\$1.62	\$0.04	\$1.66
Commercial/Industrial (Sq. Ft.)	\$0.97	\$0.03	\$1.00
Warehouse (Sq. Ft.)	\$0.41	\$0.01	\$0.42
*Other (per Trip)	\$142.20	\$(40.08)	\$102.12
*Alternative fee calculation method for non-retail, non-residential development projects not otherwise adequately represented in the six land-use categories; typically projects with minimal or no building area that would nonetheless generate impacts to the transportation network. Examples include mining, intermodal and recreational facilities.			