

# **Annual Impact Mitigation Fee Program Report For the City of Lodi For Fiscal Year 2019-20**

This report contains information on the City of Lodi's Impact Mitigation Fee Programs (IMFP) for Fiscal Year 2019-20. 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 2019/20, and planned projects. The City has developed a formal Capital Improvement Program (CIP) during the FY 2020/21 budget cycle. The projects listed in this report will be recommended to Council for inclusion in the 2020-2025 CIP. This report summarizes revenue and expenditure activity and fund balance since FY2015/16, 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 2019/20 pursuant to subdivision (e) of Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

## TABLE OF CONTENTS

Citywide Impact Mitigation Fee Program	
Presentation of Information by Fund.....	4
City Impact Mitigation Fee Schedule.....	5
Impact Mitigation Fee Programs	
Water.....	7
Wastewater .....	10
Storm Drainage .....	14
Transportation .....	17
Police .....	20
Fire.....	23
Parks .....	26
Electric Utility.....	29
General City Facilities .....	32
Art in Public Place.....	35
City of Lodi Fee Schedule.....	38
Regional Transportation.....	40

## **Presentation of Information by Fund**

This report presents information by Fund starting with a summary overview of FY2019/20 Revenues and Expenses, FY2019/20 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 FY2019/20 and FY2018/19 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
<b>Residential</b>							
Low Density	\$711	\$753	\$385	\$3,890	\$2,541	\$617	\$80
Medium Density	\$386	\$634	\$324	\$3,276	\$2,140	\$519	\$67
High Density <sup>1</sup>	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill <sup>1</sup> (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
<b>Commercial</b>							
Retail	\$1,199	\$330	\$338	\$406	\$266	\$270	\$35
Office/Medical	\$872	\$528	\$540	\$650	\$428	\$433	\$56
<b>Industrial</b>	\$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
<b>Residential</b>			
Low Density	\$1,394	\$4,237	\$1,181
Medium Density	\$697	\$2,118	\$994
High Density <sup>1</sup>	\$228	\$627	\$337

Land Use	Storm Drain Fee/Acre	Storm Drain Fee/Acre	South WW Fee/Acre
<b>Commercial</b>			
Retail	\$14,640	\$44,485	\$1,096
Office/Medical	\$14,640	\$44,485	N/A
<b>Industrial</b>	\$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, 2020. Fees not subject to annual inflationary increases.

<b>Residential Reduced Fees</b>							
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 <sup>1</sup>	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23
Infill <sup>1</sup> (10 lots or less)	\$157	\$215	\$110	\$1,111	\$713	\$176	\$23

<b>Electrical Fees</b>				
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.
2. Fees Effective until December 31, 2020. 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, 2020 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 are no projects programmed in this fund for Fiscal Year 2020/21. 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, 2019	\$ 2,746,149	
Fees collected	\$ 618,182	
Interest earned/market loss	131,625	
Misc. revenue	-	
Total	\$ 749,806	
		% Fee
Disbursements	Amount from Fee	Funded in
Impact Fee Program Update	\$ -	FY 20
Total	\$ -	0%
Ending balance June 30, 2020	\$ 3,495,955	

Note: Beginning and ending balance reflects loan receivable balance due to the Water IMF Fee from the Fire IMF Fee. As of June 30, 2020, the loan balance was \$444,462.

Loan to Fire IMF from Water IMF	
Beginning balance July 1, 2019	\$ 548,679
Payments received	\$ (109,000)
Accrued interest	4,784
Ending balance June 30, 2020	\$ 444,462



**Water**  
**FUND: 562**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 332,765	\$ 206,847	\$ 362,481	\$ 528,885	\$ 618,182
Interest Earned/Mkt Gain/Loss	1,749	2,865	396	78,799	131,625
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 334,514</b>	<b>\$ 209,712</b>	<b>\$ 362,877</b>	<b>\$ 607,684</b>	<b>\$ 749,806</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	5,387	1,328	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,387</b>	<b>\$ 1,328</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 334,514	\$ 209,712	\$ 357,490	\$ 606,356	\$ 749,806
Fund Balance, Beginning of Year	1,238,076	1,572,591	1,782,303	2,139,793	2,746,149
Fund Balance, End of Year	1,572,591	1,782,303	2,139,793	2,746,149	3,495,955
Assigned Fund Balance	-	6,715	1,328	-	-
Available Fund Balance	\$ 1,572,591	\$ 1,775,588	\$ 2,138,465	\$ 2,746,149	\$ 3,495,955

**Capital Improvement Projects**

FY 2019-2020 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Total	\$ 39,998		\$ -	\$ 39,998

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	13%	\$ 5,387	\$ 34,611
Total	\$ 39,998		\$ 5,387	\$ 34,611

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 334,514	\$ 209,712	\$ 362,877	\$ 607,684	\$ 749,806
Available Revenue Prior Fiscal Year (2-yr Old Funds)	20,558	334,514	209,712	362,877	607,684
Available Revenue Prior Fiscal Year (3-yr Old Funds)	60,408	20,558	334,514	209,712	362,877
Available Revenue Prior Fiscal Year (4-yr Old Funds)	2,856	60,408	20,558	334,514	209,712
Available Revenue Prior Fiscal Year (5-yr Old Funds)	110,866	2,856	60,408	20,558	334,514
Available Revenue Greater than five Prior Fiscal Years	1,043,389	1,147,540	1,150,395	1,210,804	1,231,361
<b>Total Revenue Available</b>	<b>\$ 1,572,591</b>	<b>\$ 1,775,588</b>	<b>\$ 2,138,465</b>	<b>\$ 2,746,149</b>	<b>\$ 3,495,955</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,387</b>	<b>\$ 1,328</b>	<b>\$ -</b>

## 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, 2020 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, 2020 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 are no projects programmed in this fund for Fiscal Year 2020/21. 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, 2019	\$ 1,208,569
Fees collected	\$ 843,146
Interest earned/market loss	106,363
Misc. revenue	
Total	<u>\$ 949,509</u>

	Amount from Fee	% Fee Funded in FY 20
Disbursements		
Impact Fee Program Update	\$ -	0%
Debt Service - Future Users	<u>657,689</u>	100%
Total	<u>\$ 657,689</u>	
Ending balance June 30, 2020	\$ 1,500,389	

**Wastewater  
FUND: 533  
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 421,048	\$ 560,702	\$ 585,173	\$ 835,311	\$ 843,146
Interest Earned/Mkt Gain/Loss	5,211	5,158	7,836	25,145	106,363
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 426,259</b>	<b>\$ 565,860</b>	<b>\$ 593,009</b>	<b>\$ 860,455</b>	<b>\$ 949,509</b>
<b>Expenditures</b>					
Debt Service	\$ 200,000	\$ -	\$ 500,000	\$ 570,600	\$ 657,689
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	7,336	1,809	-
<b>Total Expenditures</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 507,336</b>	<b>\$ 572,409</b>	<b>\$ 657,689</b>
Revenue Less Expenditures	\$ 226,259	\$ 565,860	\$ 85,673	\$ 288,046	\$ 291,820
Fund Balance, Beginning of Year	42,730	268,989	834,849	920,523	1,208,569
Fund Balance, End of Year	268,989	834,849	920,523	1,208,569	1,500,389
Assigned Fund Balance	-	9,145	1,809	-	-
Available Fund Balance	\$ 268,989	\$ 825,704	\$ 918,713	\$ 1,208,569	\$ 1,500,389

**Capital Improvement Projects**

FY 2019-2020 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Debt Service - Future Users	2,116,195	31%	657,689	1,458,506
<b>Total</b>	<b>\$ 2,156,193</b>		<b>\$ 657,689</b>	<b>\$ 1,498,505</b>

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	0%	\$ -	\$ 39,998
Debt Service - Future Users	2,050,214	28%	570,600	1,479,614
<b>Total</b>	<b>\$ 2,050,214</b>		<b>\$ 570,600</b>	<b>\$ 1,479,614</b>

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 426,259	\$ 565,860	\$ 593,009	\$ 860,455	\$ 949,509
Available Revenue Prior Fiscal Year (2-yr Old Funds)	78,062	426,259	565,860	593,009	860,455
Available Revenue Prior Fiscal Year (3-yr Old Funds)	48,893	78,062	426,259	565,860	593,009
Available Revenue Prior Fiscal Year (4-yr Old Funds)	37,473	48,893	78,062	426,259	565,860
Available Revenue Prior Fiscal Year (5-yr Old Funds)	156,539	37,473	48,893	78,062	426,259
Available Revenue Greater than five Prior Fiscal Years	(478,237)	(330,843)	(793,370)	(1,315,077)	(1,894,703)
<b>Total Revenue Available</b>	<b>\$ 268,989</b>	<b>\$ 825,704</b>	<b>\$ 918,713</b>	<b>\$ 1,208,569</b>	<b>\$ 1,500,389</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Expenses Allocation Current Year	\$ 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	797,192
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	161,032	(139,503)
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 507,336</b>	<b>\$ 572,409</b>	<b>\$ 657,689</b>

\*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, 2020 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 are no projects programmed in this fund for FY 2020/21. 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, 2019	\$ 1,244,520
Fees collected	\$ 232,393
Interest earned/market loss	79,126
Misc. revenue	-
Total	\$ 311,520

	Amount from Fee	% Fee Funded in FY 20
Disbursements		
Impact Fee Program Update	\$ -	0%
Total	\$ -	
Ending balance June 30, 2020	\$ 1,556,040	

**Storm Drain**  
**FUND: 535**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 45,481	\$ 37,850	\$ 13,335	\$ 272,270	\$ 232,393
Interest Earned/Mkt Gain/Loss	7,981	5,484	3,138	16,337	79,126
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 53,461</b>	<b>\$ 43,333</b>	<b>\$ 16,473</b>	<b>\$ 288,607</b>	<b>\$ 311,520</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	2,418	597	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,418</b>	<b>\$ 597</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 53,461	\$ 43,333	\$ 14,055	\$ 288,010	\$ 311,520
Fund Balance, Beginning of Year	845,660	899,121	942,455	956,510	1,244,520
Fund Balance, End of Year	899,121	942,455	956,510	1,244,520	1,556,039
Assigned Fund Balance	-	3,015	597	-	-
Available Fund Balance	\$ 899,121	\$ 939,440	\$ 955,913	\$ 1,244,520	\$ 1,556,039

**Capital Improvement Projects**

FY 2019-2020 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Total	\$ 39,998		\$ -	\$ 39,998

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%	\$ 597	\$ 39,402
Total	\$ 39,998		\$ 597	\$ 39,402

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 53,461	\$ 43,333	\$ 16,473	\$ 288,607	\$ 311,520
Available Revenue Prior Fiscal Year (2-yr Old Funds)	111,320	53,461	43,333	16,473	288,607
Available Revenue Prior Fiscal Year (3-yr Old Funds)	135,497	111,320	53,461	43,333	16,473
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	135,497	111,320	53,461	43,333
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	135,497	111,320	53,461
Available Revenue Greater than five Prior Fiscal Years	598,844	595,829	595,829	731,325	842,645
<b>Total Revenue Available</b>	<b>\$ 899,121</b>	<b>\$ 939,440</b>	<b>\$ 955,913</b>	<b>\$ 1,244,520</b>	<b>\$ 1,556,039</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,418</b>	<b>\$ 597</b>	<b>\$ -</b>



#### 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 include 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, 2020 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 2020/21 include New Signal at Victor/Guild Roads. 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, 2019	\$ 1,062,109	
Fees collected	\$ 202,351	
Interest earned/market loss	68,921	
Misc. revenue	-	
Total	<u>\$ 271,272</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 20
Victor/Guild Signal	\$ 1,320	3%
Impact Fee Program Update	-	0%
Total	<u>\$ 1,320</u>	
Ending balance June 30, 2020	\$ 1,332,061	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2020/21		FY 21
Project: Signal Victor/Guild Roads	<u>762,680</u>	100%
Total Projects Planned for FY 20/21	<u>\$ 762,680</u>	

**Streets  
FUND: 308**

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 361,073	\$ 75,550	\$ 97,819	\$ 189,815	\$ 202,351
Interest Earned/Mkt Gain/Loss	7,366	4,696	458	16,821	68,921
Misc. Revenue					
<b>Total Revenues</b>	<b>\$ 368,439</b>	<b>\$ 80,246</b>	<b>\$ 98,277</b>	<b>\$ 206,636</b>	<b>\$ 271,272</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	13,706	23,084	9,199	1,320
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 13,706</b>	<b>\$ 23,084</b>	<b>\$ 9,199</b>	<b>\$ 1,320</b>
Revenue Less Expenditures	\$ 368,439	\$ 66,541	\$ 75,193	\$ 197,437	\$ 269,952
Fund Balance, Beginning of Year	354,499	722,938	789,478	864,672	1,062,109
Fund Balance, End of Year	722,938	789,478	864,672	1,062,109	1,332,061
Assigned Fund Balance	-	34,561	17,759	-	-
Available Fund Balance	\$ 722,938	\$ 754,918	\$ 846,912	\$ 1,062,109	\$ 1,332,061

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2019-2020 Projects</b>				
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Victor/Guild Signal	44,589	3%	1,320	43,269
Total	\$ 84,587		\$ 1,320	\$ 83,267
<b>FY 2018-2019 Projects</b>				
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

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 368,439	\$ 80,246	\$ 98,277	\$ 206,636	\$ 271,272
Available Revenue Prior Fiscal Year (2-yr Old Funds)	24,162	368,439	80,246	98,277	206,636
Available Revenue Prior Fiscal Year (3-yr Old Funds)	97,266	24,162	368,439	80,246	98,277
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,794	97,266	24,162	368,439	80,246
Available Revenue Prior Fiscal Year (5-yr Old Funds)	378,551	3,794	97,266	24,162	368,439
Available Revenue Greater than five Prior Fiscal Years	(149,275)	181,010	178,521	284,348	307,190
<b>Total Revenue Available</b>	<b>\$ 722,938</b>	<b>\$ 754,918</b>	<b>\$ 846,912</b>	<b>\$ 1,062,109</b>	<b>\$ 1,332,061</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	1,320
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ 13,706</b>	<b>\$ 23,084</b>	<b>\$ 9,199</b>	<b>\$ 1,320</b>

## 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, 2020 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.

There are no programmed projects for FY 2020/21 in this fund. New vehicle purchases are planned only as new officers are hired to serve new development. Future projects will be included in the future year CIP documents.

### 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, 2019	\$ 428,584
Fees collected	\$ 164,537
Interest earned/market loss	32,267
Misc. revenue	-
Total	<u>\$ 196,804</u>

	Amount from Fee	% Fee Funded in FY 20
Disbursements		
Impact Fee Program Update	\$ -	0%
Total	<u>\$ -</u>	
Ending balance June 30, 2020	\$ 625,388	

**Police**  
**FUND: 435**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 153,873	\$ 21,295	\$ 69,662	\$ 127,880	\$ 164,537
Interest Earned/Mkt Gain/Loss	2,292	1,231	801	5,758	32,267
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 156,165</b>	<b>\$ 22,526</b>	<b>\$ 70,463</b>	<b>\$ 133,638</b>	<b>\$ 196,804</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	1,309	323	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,309</b>	<b>\$ 323</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 156,165	\$ 22,526	\$ 69,154	\$ 133,315	\$ 196,804
Fund Balance, Beginning of Year	47,424	203,589	226,115	295,269	428,584
Fund Balance, End of Year	203,589	226,115	295,269	428,584	625,388
Assigned Fund Balance	-	1,632	323	-	-
Available Fund Balance	\$ 203,589	\$ 224,483	\$ 294,946	\$ 428,584	\$ 625,388

**Capital Improvement Projects**

	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2019-2020 Projects</b>			
Impact Fee Program Update	0%	\$ -	\$ 39,998
Total		\$ -	\$ 39,998
<b>FY 2018-2019 Projects</b>			
Impact Fee Program Update	1%	\$ 323	\$ 39,675
Total		\$ 323	\$ 39,675

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 156,165	\$ 22,526	\$ 70,463	\$ 133,638	\$ 196,804
Available Revenue Prior Fiscal Year (2-yr Old Funds)	11,006	156,165	22,526	70,463	133,638
Available Revenue Prior Fiscal Year (3-yr Old Funds)	34,774	11,006	156,165	22,526	70,463
Available Revenue Prior Fiscal Year (4-yr Old Funds)	1,085	34,774	11,006	156,165	22,526
Available Revenue Prior Fiscal Year (5-yr Old Funds)	103,351	1,085	34,774	11,006	156,165
Available Revenue Greater than five Prior Fiscal Years	(102,793)	(1,074)	(1,621)	32,831	43,837
<b>Total Revenue Available</b>	<b>\$ 203,589</b>	<b>\$ 224,483</b>	<b>\$ 294,946</b>	<b>\$ 426,952</b>	<b>\$ 623,433</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,309</b>	<b>\$ 323</b>	<b>\$ -</b>

## 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, 2020, the loan balance was \$444,462.

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, 2020 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 2020/21 include a 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, 2019	\$ (549,171)
Fees collected	\$ 109,955
Interest earned/market loss	619
Misc. revenue	-
Total	<u>\$ 110,574</u>

	Amount	% Fee
	from Fee	Funded in
		FY 20
Disbursements		
Impact Fee Program Update	\$ -	0%
Loan interest	4,784	0%
Total	<u>\$ 4,784</u>	

Ending balance June 30, 2020 \$ (443,381)

Note: Beginning and ending balance is negative due to outstanding loan due to the Water IMF Fee. As of June 30, 2020, the loan balance was \$444,462.

Loan to Fire IMF from Water IMF	
Beginning balance July 1, 2019	\$ 548,679
Payments received	<u>\$ (109,000)</u>
Accrued interest	4,784
Ending balance June 30, 2020	<u>\$ 444,462</u>



**Fire**  
**FUND: 436**

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 121,012	\$ 21,714	\$ 42,113	\$ 84,120	\$ 109,955
Interest Earned/Mkt Gain/Loss	954	314	914	485	619
Misc. Revenue	-	-	-	402,873	-
<b>Total Revenues</b>	<b>\$ 121,966</b>	<b>\$ 22,029</b>	<b>\$ 43,027</b>	<b>\$ 487,477</b>	<b>\$ 110,574</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Loan interest	-	-	-	57,526	4,784
AB 1600 Disbursements	-	-	670	165	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670</b>	<b>\$ 57,692</b>	<b>\$ 4,784</b>
Revenue Less Expenditures	\$ 121,966	\$ 22,029	\$ 42,358	\$ 429,786	\$ 105,791
Fund Balance, Beginning of Year	(1,165,309)	(1,043,343)	(1,021,314)	(978,956)	(549,171)
Fund Balance, End of Year	(1,043,343)	(1,021,314)	(978,956)	(549,171)	(443,380)
Assigned Fund Balance	-	835	165	-	-
Available Fund Balance	\$ (1,043,343)	\$ (1,022,149)	\$ (979,122)	\$ (549,171)	\$ (443,380)

**Capital Improvement Projects**

FY 2019-2020 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Loan interest	4,784	0%	-	4,784
Total	\$ 44,782		\$ -	\$ 44,782

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%	\$ 165	\$ 39,833
Loan interest	57,526	0%	-	57,526
Total	\$ 97,524		\$ 165	\$ 97,359

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 121,966	\$ 22,029	\$ 43,027	\$ 487,477	\$ 110,574
Available Revenue Prior Fiscal Year (2-yr Old Funds)	8,471	121,966	22,029	43,027	487,477
Available Revenue Prior Fiscal Year (3-yr Old Funds)	34,596	8,471	121,966	22,029	43,027
Available Revenue Prior Fiscal Year (4-yr Old Funds)	631	34,596	8,471	121,966	22,029
Available Revenue Prior Fiscal Year (5-yr Old Funds)	67,380	631	34,596	8,471	121,966
Available Revenue Greater than five Prior Fiscal Years	(1,276,386)	(1,209,841)	(1,210,045)	(1,233,141)	(1,229,454)
<b>Total Revenue Available</b>	<b>\$ (1,043,343)</b>	<b>\$ (1,022,149)</b>	<b>\$ (979,957)</b>	<b>\$ (550,171)</b>	<b>\$ (444,380)</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Expenses Allocation Current Year	\$ -	\$ -	\$ 670	\$ 57,692	\$ 4,784
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	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670</b>	<b>\$ 57,692</b>	<b>\$ 4,784</b>

## 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, 2020 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 2020/21 include DeBenedetti Park Development. 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, 2019	\$ 879,390
Fees collected	\$ 1,949,920
Interest earned/market loss	149,084
Misc. revenue	-
Total	<u>\$ 2,099,004</u>

	Amount	% Fee Funded in FY 20
Disbursements	from Fee	
Impact Fee Program Update	\$ -	0%
DeBenedetti Park Development	10,512	13%
DeBenedetti Park	<u>71,846</u>	87%
Total	\$ 82,358	

Ending balance June 30, 2020 \$ 2,896,036

	Amount	% Fee Funded in FY 21
Planned projects for Fiscal Year 2020/21	Amount	
Fee Update	<u>\$ 1,998,154</u>	69%
Total Projects Planned for FY 20/21	\$ 1,998,154	

FUND: 437

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 496,751	\$ 37,470	\$ 300,584	\$ 609,228	\$ 1,949,920
Interest Earned/Mkt Gain/Loss	9,310	3,757	680	11,294	149,084
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 506,061</b>	<b>\$ 41,227</b>	<b>\$ 301,265</b>	<b>\$ 620,522</b>	<b>\$ 2,099,004</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Misc. Adjustments	(23,396)	-	-	-	-
AB 1600 Disbursements	102,576	238,152	550,463	56,571	82,357
<b>Total Expenditures</b>	<b>\$ 79,180</b>	<b>\$ 238,152</b>	<b>\$ 550,463</b>	<b>\$ 56,571</b>	<b>\$ 82,357</b>
Revenue Less Expenditures	\$ 426,881	\$ (196,925)	\$ (249,198)	\$ 563,950	\$ 2,016,647
Fund Balance, Beginning of Year	334,682	761,563	564,638	315,440	879,390
Fund Balance, End of Year	761,563	564,638	315,440	879,390	2,896,037
Assigned Fund Balance	-	496,080	166	-	-
Available Fund Balance	\$ 761,563	\$ 68,558	\$ 315,273	\$ 879,390	\$ 2,896,037

Capital Improvement Projects

FY 2019-2020 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
DeBenedetti Park	10,512	100%	10,512	-
DeBenedetti Park Development	71,846	100%	71,846	-
DeBenedetti Park Trail/Parking Lot	652,709	0%	-	652,709
<b>Total</b>	<b>\$ 775,065</b>		<b>\$ 82,357</b>	<b>\$ 692,707</b>

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
<b>Total</b>	<b>\$ 747,612</b>		<b>\$ 56,571</b>	<b>\$ 691,041</b>

Five Year Revenue Test Using First in first Out Method

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 506,061	\$ 41,227	\$ 301,265	\$ 620,522	\$ 2,099,004
Available Revenue Prior Fiscal Year (2-yr Old Funds)	30,330	506,061	41,227	301,265	620,522
Available Revenue Prior Fiscal Year (3-yr Old Funds)	44,670	30,330	506,061	41,227	301,265
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,512	44,670	30,330	506,061	41,227
Available Revenue Prior Fiscal Year (5-yr Old Funds)	31,416	3,512	44,670	30,330	506,061
Available Revenue Greater than five Prior Fiscal Years	145,574	(557,243)	(608,279)	(620,014)	(672,042)
<b>Total Revenue Available</b>	<b>\$ 761,563</b>	<b>\$ 68,558</b>	<b>\$ 315,273</b>	<b>\$ 879,390</b>	<b>\$ 2,896,037</b>

Five Year Expenditure to Revenue Match

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Expenses Allocation Current Year	\$ -	\$ 218,690	\$ 550,463	\$ 56,571	\$ 82,357
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	145,574	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 79,180</b>	<b>\$ 238,152</b>	<b>\$ 550,463</b>	<b>\$ 56,571</b>	<b>\$ 82,357</b>

## 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, 2020 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.

There are no projects programmed in this fund for Fiscal Year 2020/21. 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, 2019	\$ 895,720	
Fees collected	\$ 265,348	
Interest earned/market loss	150	
Misc. revenue	-	
Total	<u>\$ 265,498</u>	
		% Fee
	Amount	Funded in
Disbursements	<u>from Fee</u>	<u>FY 20</u>
Impact Fee Program Update	\$ -	0%
Total	\$ -	
Ending balance June 30, 2020	\$ 1,161,218	

**Electric**  
**FUND: 505**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 12,205	\$ 83,914	\$ 137,611	\$ 244,989	\$ 265,348
Interest Earned/Mkt Gain/Loss	336	-	-	175	150
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,541</b>	<b>\$ 83,914</b>	<b>\$ 137,611</b>	<b>\$ 245,164</b>	<b>\$ 265,498</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	496,594	354	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 496,594</b>	<b>\$ 354</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 12,541	\$ 83,914	\$ (358,983)	\$ 244,810	\$ 265,498
Fund Balance, Beginning of Year	913,438	925,979	1,009,893	650,910	895,720
Fund Balance, End of Year	925,979	1,009,893	650,910	895,720	1,161,218
Assigned Fund Balance	-	1,787	354	-	-
Available Fund Balance	\$ 925,979	\$ 1,008,106	\$ 650,556	\$ 895,720	\$ 1,161,218

**Capital Improvement Projects**

FY 2019-2020 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
Impact Fee Update	\$ 39,998	0%	\$ -	\$ 39,998
Total	\$ 39,998		\$ -	\$ 39,998

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
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	\$ 535,159		\$ 495,515	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 12,541	\$ 83,914	\$ 137,611	\$ 245,164	\$ 265,498
Available Revenue Prior Fiscal Year (2-yr Old Funds)	163,985	12,541	83,914	137,611	245,164
Available Revenue Prior Fiscal Year (3-yr Old Funds)	89,641	163,985	12,541	83,914	137,611
Available Revenue Prior Fiscal Year (4-yr Old Funds)	6,226	89,641	163,985	12,541	83,914
Available Revenue Prior Fiscal Year (5-yr Old Funds)	117,773	6,226	89,641	163,985	12,541
Available Revenue Greater than five Prior Fiscal Years	535,813	651,799	162,864	252,505	416,490
<b>Total Revenue Available</b>	<b>\$ 925,979</b>	<b>\$ 1,008,106</b>	<b>\$ 650,556</b>	<b>\$ 895,720</b>	<b>\$ 1,161,218</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 496,594</b>	<b>\$ 354</b>	<b>\$ -</b>

## 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, 2020 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.

There are no projects programmed in this fund for Fiscal Year 2020/21. 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, 2019	\$ 281,706	
Fees collected	\$ 134,039	
Interest earned/market loss	2,640	
Misc. revenue	-	
Total	\$ 136,679	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 20
Impact Fee Program Update	\$ -	0%
Total	\$ -	
Ending balance June 30, 2020	\$ 418,385	

**General Facilities**

**FUND: 438**

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 127,527	\$ 18,833	\$ 56,967	\$ 105,583	\$ 134,039
Interest Earned/Mkt Gain/Loss	1,339	646	844	3,454	2,640
Misc Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 128,865</b>	<b>\$ 19,478</b>	<b>\$ 57,811</b>	<b>\$ 109,037</b>	<b>\$ 136,680</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	-	-	1,070	265	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,070</b>	<b>\$ 265</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 128,865	\$ 19,478	\$ 56,740	\$ 108,773	\$ 136,680
Fund Balance, Beginning of Year	(32,151)	96,715	116,193	172,933	281,706
Fund Balance, End of Year	96,715	116,193	172,933	281,706	418,386
Assigned Fund Balance	-	1,335	265	-	-
Available Fund Balance	\$ 96,715	\$ 114,858	\$ 172,669	\$ 281,706	\$ 418,386

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impace Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2019-2020 Projects</b>				
Impact Fee Program Update	\$ 39,998	0%	\$ -	\$ 39,998
Total	\$ 39,998		\$ -	\$ 39,998
<b>FY 2018-2019 Projects</b>				
Impact Fee Program Update	39,998	1%	265	\$ 39,733
Total	\$ 39,998		\$ 265	\$ 39,733

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 128,865	\$ 19,478	\$ 57,811	\$ 109,037	\$ 136,680
Available Revenue Prior Fiscal Year (2-yr Old Funds)	9,019	128,865	19,478	57,811	109,037
Available Revenue Prior Fiscal Year (3-yr Old Funds)	29,549	9,019	128,865	19,478	57,811
Available Revenue Prior Fiscal Year (4-yr Old Funds)	895	29,549	9,019	128,865	19,478
Available Revenue Prior Fiscal Year (5-yr Old Funds)	56,891	895	29,549	9,019	128,865
Available Revenue Greater than five Prior Fiscal Years	(128,503)	(72,948)	(72,053)	(42,504)	(33,486)
<b>Total Revenue Available</b>	<b>\$ 96,715</b>	<b>\$ 114,858</b>	<b>\$ 172,669</b>	<b>\$ 281,706</b>	<b>\$ 418,386</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,070</b>	<b>\$ 265</b>	<b>\$ -</b>

## 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, 2020 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 2020/21 include Downtown Art Mural, Metal Art Sculpture, Traffic Control Box Paint and various art projects.

### 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, 2019	\$ 118,950
Fees collected	\$ 19,125
Interest earned/market loss	7,100
Misc. revenue	-
Total	<u>\$ 26,225</u>

	Amount from Fee	% Fee Funded in FY 20
Disbursements		
Impact Fee Program Update	\$ -	0.0%
AIPP Various Projects	6,473	86.6%
Administration Costs	<u>1,000</u>	13%
Total	<u>\$ 7,473</u>	

Ending balance June 30, 2020 \$ 137,702

	Amount	% Fee Funded in FY 21
Planned projects for Fiscal Year 2020/21		
Project: Miscellaneous Art	<u>76,027</u>	100%
Total Projects Planned for FY 20/21	<u>\$ 76,027</u>	

**Arts in Public Places  
FUND: 434**

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 16,844	\$ 3,903	\$ 8,638	\$ 16,694	\$ 19,125
Interest Earned/Mkt Gain/Loss	1,322	831	412	1,898	7,100
Misc Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 18,166</b>	<b>\$ 4,734</b>	<b>\$ 9,051</b>	<b>\$ 18,592</b>	<b>\$ 26,226</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	46,778	5,000	1,000
AB 1600 Disbursements	5,259	1,341	10,621	4,496	6,473
<b>Total Expenditures</b>	<b>\$ 5,259</b>	<b>\$ 1,341</b>	<b>\$ 57,399</b>	<b>\$ 9,496</b>	<b>\$ 7,473</b>
Revenue Less Expenditures	\$ 12,908	\$ 3,393	\$ (48,349)	\$ 9,096	\$ 18,753
Fund Balance, Beginning of Year	142,202	154,810	158,203	109,854	118,950
Miscellaneous Adjustments	(300)	-	-	-	-
Fund Balance, End of Year	154,810	158,203	109,854	118,950	137,703
Assigned Fund Balance	-	175	48	-	-
Available Fund Balance	\$ 154,810	\$ 158,028	\$ 109,806	\$ 118,950	\$ 137,703

**Capital Improvement Projects**

Project	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impace Fees	Expenditures	Expenditures
<b>FY 2018-2019 Projects</b>				
Impact Fee Program Update	\$ 39,998	0.0%	\$ -	\$ 39,998
<b>AIPP Various Projects</b>	6,473	100.0%	6,473	-
Bicycle Rack Project	4,750	0.0%	-	-
Traffic Control Box Art	3,883	0.0%	-	-
Repairs	1,594	0.0%	-	-
Library Art in Public Places	3,250	0.0%	-	-
Prior Years Administration Costs	5,000	20.0%	1,000	-
<b>Total</b>	<b>\$ 64,947</b>		<b>\$ 7,473</b>	<b>\$ 39,998</b>

Project	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impace Fees	Expenditures	Expenditures
<b>FY 2017-2018 Projects</b>				
Impact Fee Program Update	\$ 39,998	0.1%	\$ 46	\$ 39,952
Bicycle Rack Project	4,750	0.0%	-	4,750
Traffic Control Box Art	3,883	30.9%	1,200	2,683
Repairs	1,594	0.0%	-	1,594
Library Art in Public Places	3,250	100.0%	3,250	-
Prior Years Administration Costs	5,000	100.0%	5,000	-
<b>Total</b>	<b>\$ 58,474</b>		<b>\$ 9,496</b>	<b>\$ -</b>

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 18,166	\$ 4,734	\$ 9,051	\$ 18,592	\$ 26,226
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,234	18,166	4,734	9,051	18,592
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,181	2,234	18,166	4,734	9,051
Available Revenue Prior Fiscal Year (4-yr Old Funds)	502	5,181	2,234	18,166	4,734
Available Revenue Prior Fiscal Year (5-yr Old Funds)	16,504	502	5,181	2,234	18,166
Available Revenue Greater than five Prior Fiscal Years	112,222	127,210	70,440	66,173	60,935
<b>Total Revenue Available</b>	<b>\$ 154,810</b>	<b>\$ 158,028</b>	<b>\$ 109,806</b>	<b>\$ 118,950</b>	<b>\$ 137,703</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
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	5,259	1,341	57,399	9,496	7,473
<b>Total Annual Expenditures</b>	<b>\$ 5,259</b>	<b>\$ 1,341</b>	<b>\$ 57,399</b>	<b>\$ 9,496</b>	<b>\$ 7,473</b>

## **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.sjco.org](http://www.sjco.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, 2019	\$ 1,626,430
Fees collected	\$ 1,032,457
Interest earned/market loss	142,838
Misc. revenue	-
Total	<u>\$ 1,175,295</u>

	Amount from Fee	% Fee Funded in FY 20
Disbursements		
Harney Lane Grade Separation	\$ -	0%
Total	<u>\$ -</u>	
Ending balance June 30, 2020	\$ 2,801,725	

**Regional Transportation**

**FUND: 314**

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

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
<b>Revenues</b>					
Fees Collected	\$ 671,994	\$ 983,822	\$ 585,263	\$ 618,293	\$ 1,032,457
Interest Earned/Mkt Gain/Loss	7,422	4,565	4,002	19,652	142,838
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 679,417</b>	<b>\$ 988,387</b>	<b>\$ 589,265</b>	<b>\$ 637,946</b>	<b>\$ 1,175,295</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	261,161	449,530	883,247	6,757	-
<b>Total Expenditures</b>	<b>\$ 261,161</b>	<b>\$ 449,530</b>	<b>\$ 883,247</b>	<b>\$ 6,757</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 418,256	\$ 538,857	\$ (293,982)	\$ 631,188	\$ 1,175,295
Fund Balance, Beginning of Year	332,111	750,367	1,289,223	995,241	1,626,430
Fund Balance, End of Year	750,367	1,289,223	995,241	1,626,430	2,801,724
Assigned Fund Balance	422,205	298,414	7,154	-	-
Available Fund Balance	\$ 328,161	\$ 990,809	\$ 988,088	\$ 1,626,430	\$ 2,801,724

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2019-2020 Projects</b>				
Harney Lane Grade Separation	\$ 4,969,242	0%	\$ -	\$ 4,969,242
Total	\$ 4,969,242		\$ -	\$ 4,969,242
<b>FY 2018-2019 Projects</b>				
Harney Lane Grade Separation	\$ 4,969,242	0%	\$ 6,757	\$ 4,962,485
Total	\$ 4,969,242		\$ 6,757	\$ 4,962,485

**Five Year Revenue Test Using First in first Out Method**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Available Revenue Current Year	\$ 679,417	\$ 988,387	\$ 589,265	\$ 637,946	\$ 1,175,295
Available Revenue Prior Fiscal Year (2-yr Old Funds)	92,519	679,417	988,387	589,265	637,946
Available Revenue Prior Fiscal Year (3-yr Old Funds)	37,041	92,519	679,417	988,387	589,265
Available Revenue Prior Fiscal Year (4-yr Old Funds)	411,444	37,041	92,519	679,417	988,387
Available Revenue Prior Fiscal Year (5-yr Old Funds)	149,460	411,444	37,041	92,519	679,417
Available Revenue Greater than five Prior Fiscal Years	(1,041,719)	(1,217,997)	(1,398,540)	(1,361,103)	(1,268,585)
<b>Total Revenue Available</b>	<b>\$ 328,161</b>	<b>\$ 990,809</b>	<b>\$ 988,088</b>	<b>\$ 1,626,430</b>	<b>\$ 2,801,724</b>

**Five Year Expenditure to Revenue Match**

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Expenses Allocation Current Year	\$ 261,161	\$ 382,530	\$ 277,391	\$ (305,118)	\$ (943,063)
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	67,000	605,857	311,875	943,063
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	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 261,161</b>	<b>\$ 449,530</b>	<b>\$ 883,247</b>	<b>\$ 6,757</b>	<b>\$ -</b>



**Regional Transportation Impact Fee  
July 1, 2019 through June 30, 2020**

<i><b>FY 19/20 Fee Rates</b></i>	
<b>Land Use Type</b>	<b>Fee Rate</b>
Single Family Residential (DUE)	\$3,510.92
Single Fam. - Smart Growth Rate	\$2,984.28
Multi-Family Residential (DUE)	\$2,106.55
Multi-Fam. - Smart Growth Rate	\$1,790.57
Retail (Sq Feet)	\$1.40
Office (Sq. Feet)	\$1.76
Commercial / Industrial (Sq. Feet)	\$1.06
Warehouse (Sq. Feet)	\$0.44
Other (Per Trip)	\$108.26