Development Impact Fee Annual Report
City of Oxnard

For the Fiscal Year Ending June 30, 2022

Prepared by:

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22 Executive Park | Irvine, CA | 92614

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Executive Summary

Development Impact Fees (DIFs) are fees imposed by a local government on new or proposed development projects to ensure public services and infrastructure will be sufficient to serve those new development projects. California state law requires local agencies, on an annual basis, to prepare a report on the status of their Development Impact Fee (DIF) program in accordance with California Assembly Bill 1600 (AB1600). This report will serve as the City of Oxnard's AB1600 report for the fiscal year starting July 1, 2021 and ending June 30, 2022 (FY21-22).

The fees for Parks and Recreation, Storm Drainage, Traffic, Growth Requirement Capital (Residential and Non-Residential), and Public Art Projects were updated on May 19, 2020 by Resolution 15,329 adopting the City of Oxnard Development Impact Fee Nexus Study (April 2020). To assist developers adjust to the new rates, Council adopted a phased in approach based upon level of fee increase and comparison with surrounding jurisdiction DIFs. Based on the phasing criteria, the Growth Fee, Park Development Fee, Traffic Impact Fee, and Mobility Fee are phased in. The updated fees became effective July 18, 2020 and are adjusted annually using the June Engineering News Record Construction Cost Increase for the Los Angeles region.

The City of Oxnard currently collects the development impact fees listed in the table below. The table also provides the fund that the fee is deposited into.

Fee	Fund Number
Parks and Recreation Fee	352
Storm Drain Facility Fee	353
Traffic Impact Fee	354
Growth Requirement Capital Fee (Residential & Non-Residential)	355 & 356
Mobility Fee	357
Art in Public Places Fee	547
Water Resource Development Fee	603
Water Capital Facility Charge	605
Wastewater Collection Connection Fee	613
Wastewater Treatment Connection Fee	623

Section 1 - Requirements of the Mitigation Fee Act (AB1600)

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

1. Brief description of the type of fee in the account or fund
2. Amount of the fee
3. Beginning and ending balance in the account or fund
4. Amount of fees collected and the interest earned during the previous year
5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees
6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete
7. Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each loan will be repaid and the rate of interest the account will receive on the loan
8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

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

1. Identification of the purpose to which the fees are to be put
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
3. Identification of all sources and amounts of funding anticipated to complete financing in incomplete improvements identified as part of the City's annual report
4. Identification of the approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund

The City must make this information available for public review and must present it at the next regularly scheduled public meeting no less than 15 days after this information is made available to the public. This report is intended to satisfy the annual reporting requirements for FY21-22.

Section 2 – Annual Report

The following section provides information necessary to meet the legal requirements for each impact fee fund. This includes a brief description of the fee, the amount of the fee, the beginning and ending balances, fee revenues collected, interest earned, and the expenditures on each project including the percentage that was funded with fees. It also includes a table summary of whether sufficient funds have been identified to complete future projects and the approximate date by which the construction of the public improvement will commence if sufficient funds have been identified. Any transfers or loans are also identified as well as any refunds from the account.

Fund 352: Park and Recreation Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The Park and Recreation Fee requires that all new residential development pay a one-time fee per residential unit to fund the construction of new parks. The Park and Recreation Fee (formerly the Park Acquisition and Development Fee) was originally established by Ordinances 1421, 1448, 1696, 1949, and 2031 and was updated in 2020 via Resolution 15,329.

Requirement 2. Amount of the fee.

The Park and Recreation Fee for FY21-22 is summarized in Table 1.

Table 1: Park and Recreation Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
Residential *(per DU)*		
Single Family	$3,622	$5,307
Multi Family	$2,437	$3,531
Non-Residential		
All Non-Residential	Exempt	Exempt

Requirement 3. Beginning and ending balance in the account or fund.

Table 2 summarizes the beginning and ending fund balances for the Park and Recreation Fee for FY21-22.

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

Table 2 summarizes the fees collected and the interest earned for the Park and Recreation Fee during FY21-22.

Table 2: Park and Recreation Fee Fund Summary

Park and Recreation Fee	
Beginning Fund Balance as of July 1, 2021	**$675,923.99**
Revenues	
Fees Collected	$43,356.50
Interest Earned	$3,149.11
Fair Market Value Adjustment[1]	($29,754.94)
Other Revenues	$0.00
Total Revenues	**$16,750.67**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($756.00)
Total Expenses	**($756.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$691,918.66**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 3 displays the expenditures on Park and Recreation Fee projects for FY21-22.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 3 summarizes the planned future expenditures for the Park and Recreation Fee and the anticipated construction start date.

Table 3: Park and Recreation Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 352 Expense to Date	Fund 352 Expense FY 21-22	Fund 352 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
905701	Cabrillo Neighborhood Park	$16,837	$0	$0	$16,837	100%	2023
945702	Citywide Park Improvement Program	$320,968	$43,547	$0	$277,421	100%	2023
n/a	Via Marina Park Renovation	$1,234,871	$0	$0	$1,234,871	100%	2027+
n/a	Del Sol Park Improvements - Phase 1	$520,000	$0	$0	$520,000	100%	2027+
n/a	Seaview Park Improvements	$2,227,623	$0	$0	$2,227,623	100%	2027+
-	Indirect Charges[2]	-	-	$756	$0	-	n/a
	GRAND TOTAL	**$4,320,299**	**$43,547**	**$756**	**$4,276,752**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.
2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

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

There were no transfers or loans from this fund in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Fund 353: Storm Drain Facility Fee

Requirement 1. Brief description of the type of fee in the account or fund**.**

The City imposes a fee on new development based upon their prorated share of the cost of constructing the improvements identified in the City's Drainage Master Plan. The City's Storm Drain Facility Fees were based on Ordinance 2258 and Resolution 10274 and were updated as part of the 2020 DIF update via Resolution 15,329.

Requirement 2. Amount of the fee.

The Storm Drain Facility Fee for FY21-22 is summarized in Table 4 below.

Table 4: Storm Drain Facility Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
Residential *(per gross AC)*		
Single Family	$15,954	$18,609
Multi Family	$21,937	$25,587
Non-Residential *(per gross AC)*		
All Non-Residential	$21,937	$25,587

Requirement 3. Beginning and ending balance in the account or fund.

Table 5 summarizes the beginning and ending fund balances for the Storm Drain Facility Fee for FY21-22.

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

Table 5 summarizes the fees collected and the interest earned for the Storm Drain Facility Fee during FY21-22.

Table 5: Storm Drain Facility Fee Fund Summary

Storm Drainage Fee	
Beginning Fund Balance as of July 1, 2021	**$8,677,511.85**
Revenues	
Fees Collected	$146,712.31
Interest Earned	$38,987.63
Fair Market Value Adjustment[1]	($372,002.13)
Other Revenues	$0.00
Total Revenues	**($186,302.19)**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($18,441.00)
Total Expenses	**($18,441.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$8,472,768.66**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 6 summarizes the expenditures this past year on storm drainage projects.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 6 summarizes the planned future expenditures for the Storm Drainage Facility Fee.

Table 6: Storm Drainage Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 353 Expense to Date	Fund 353 Expense FY 21-22	Fund 353 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
n/a	Citywide SD Construction	$ 13,450,000	-	-	$ 13,450,000	100%	2023
-	Other Services / Bank Charges	-	-	-	-	-	n/a
-	Indirect Charges[2]	-	-	$ 18,441	-	-	n/a
	GRAND TOTAL	**$ 13,450,000**	**$ -**	**$ 18,441**	**$ 13,450,000**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

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

There were no transfers or loans from this fund in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Fund 354: Traffic Impact Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The City charges a fee to all new development and redevelopment in the City that generates additional vehicular trips above what can be reasonably associated with the current use of the property. The fee is used to construct improvements to the circulation system. The City's Traffic Impact Fee (Formerly Circulation System Improvement Fee) was established under Ordinance 2258 and Resolutions 10016, 10673, 13328, 13600, and 13890 and was updated and renamed to the Traffic Circulation Fee during the 2020 DIF update via Resolution 15,329.

Requirement 2. Amount of the fee.

The Traffic Impact Fees for FY21-22 are summarized in Table 7.

Table 7: Traffic Impact Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
Residential *(per DU)*		
Single Family	$9,769.00	$10,480.53
Mobile Home	$5,174.00	$5,550.85
Low-Rise Multi Family	$7,574.00	$8,125.66
Mid-Rise Multi Family	$5,630.00	$6,040.06
High-Rise Multi Family	$4,605.00	$4,940.41
Senior Housing	$4,139.00	$4,440.47
Commercial *(per 1,000 SF)*		
Office	$10,079.00	$10,813.11
Medical Office	$6,054.00	$6,494.95
General Commercial (C2)	$6,560.00	$7,037.80
Light Industrial	$5,132.00	$5,505.79
Warehouse	$1,800.00	$1,931.10
New Car Sales	$6,157.00	$6,605.45
Church	$4,118.00	$4,417.94
Restaurant	$19,506.00	$20,926.73
Fast Food w/ Drive Thru	$102,342.00	$109,796.13
Fueling Station w/ Car Wash		
Self Service Car Wash *(per Stall)*	$27,153.00	$29,130.70
Gas Station *(per fueling station)*	$22,962.00	$34,443.00
Hotel/Motel *(per Room)*		
All Hotel/Motel	$5,040.00	$5,407.09
Other *(per Average Daily Trip)*		
Other Uses Not Noted	$1,035.00	$1,110.38

Requirement 3. Beginning and ending balance in the account or fund.

Table 8 summarizes the beginning and ending fund balances for the Traffic Impact Fee for FY21-22.

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

Table 8 summarizes the fees collected and the interest earned for the Traffic Impact Fee during FY21-22.

Table 8: Traffic Impact Fee Fund Summary

Circulation System Improvement Fee	
Beginning Fund Balance as of July 1, 202	**$13,718,834.94**
Revenues	
Fees Collected	$2,654,024.13
Interest Earned	$71,454.51
Fair Market Value Adjustment[1]	($658,610.08)
Other Revenues	$0.00
Total Revenues	**$2,066,868.56**
Expenses	
Project Expenses	($186,066.89)
Developer Reimbursement	$0.00
Other Charges[2]	($16,638.96)
Total Expenses	**($202,705.85)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$15,582,997.65**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 9 summarizes the expenditures this past year on Traffic Impact Fee projects.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 9 summarizes the planned future expenditures for the Traffic Impact Fee projects.

Table 9: Traffic Impact Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 354 Budget	Fund 354 Expense to Date	Fund 354 Expense FY 21-22	Fund 354 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[3]
133101	Rice Ave At 5th St GRD	$ 99,260,096	1,731,096	$ 772,160.90	$ 6,969	$ 958,935.10	1.7%	In Progress
163106	HWY 101 - Rice Phase II	$ 689,003	608,823	$ 608,823.56	$ -	$ 80,180.00	88%	2022
173102	Oxnard Boulevard & Saviers Road Signal Improvements	$ 1,692,315	301,975	$ 37,025.65	$ 2,852	$ 264,949.35	18%	In Progress
183101	Oxnard Boulevard Bicycle Facilities Installation	$ 2,747,978	708,828	$ 26,686.72	$ 26,687	$ 682,141.28	26%	In Progress
183114	Traffic Signal Modifications	$ 3,869,253	25,035	$ 25,007.64	$ (27)	$ 27.36	0.6%	In Progress
203101	Adaptive Traffic Signal	$ 1,852,000	1,852,000	$ 288,514.23	$ 149,587	$ 1,563,485.77	100%	In Progress
203106	Traffic Signal Modernization	$ 7,360,000	3,360,000	$ 267,693.68	$ -	$ 3,092,306.32	46%	In Progress
223110	US 101 Del Norte Interchange Upgrade	$ 250,000	250,000	$ -	$ -	$ 250,000.00	100%	2027+
n/a	Five Points Intersection Modernization	$ 250,000	250,000	$ -	$ -	$ 250,000.00	100%	2022
n/a	Traffic Circulation Study	$ 500,000	500,000	$ -	$ -	$ 500,000	100%	n/a
n/a	ITS Master Plan Update	$ 250,000	250,000	$ -	$ -	$ 250,000	100%	n/a
n/a	Traffic Model Update	$ 200,000	200,000	$ -	$ -	$ 200,000	100%	n/a
n/a	Traffic Signal Modernization (ITS)	$ 6,800,000	6,800,000	$ -	$ -	$ 6,800,000	100%	2025
n/a	Traffic Signal Timing	$ 850,000	850,000	$ -	$ -	$ 850,000	100%	2025
n/a	Fifth Street & Pacific Avenue Traffic Signal	$ 1,527,000	1,527,000	$ -	$ -	$ 1,527,000	100%	2025
-	Other Services / Bank Charges	-	-	-	-	-	-	n/a
-	Indirect Charges[2]	-	-	-	$ 16,639	-	-	n/a
	GRAND TOTAL	**$ 128,097,645**	**$ 19,214,757**	**$ 2,025,912.38**	**$ 202,705.85**	**$ 17,269,025.18**		

1) City of Oxnard 2022-2027 Capital Improvement Program.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

3) Construction start date may be revised pending availability of funds.

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

There were no transfers or loans from this fund in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Funds 355 & 356: Growth Requirement Capital Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The City's Growth Requirement Capital Fee funds general governmental facilities such as Fire and Police Stations, City Hall, Corporation Yards, and Recreation Facilities. The fee is based on Ordinance 2258 and Resolutions 10275, 10996, and 12975 and was updated as part of the 2020 DIF update via Resolution 15,329. The fee is collected based on additional covered space created by any new development. There are two separate funds for this fee. Fund 355 is for residential fees and Fund 356 is for non-residential fees.

Requirement 2. Amount of the fee.

The Growth Requirement Capital Fee for FY21-22 is summarized in Table 10.

Table 10: Growth Requirement Capital Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
Residential (Fund 355)		
Single Family *(per DU)*	$4,383	$5,182
Multi Family *(per DU)*	$2,558	$3,256
Non-Residential (Fund 356)		
Retail *(per 1,000 building SF)*	$1,309	$1,664
Office *(per 1,000 building SF)*	$1,505	$1,957
Industrial *(per 1,000 building SF)*	$853	$915.13
Hotel *(per Room)*	$302	$452

Requirement 3. Beginning and ending balance in the account or fund.

Table 11 and Table 12 summarize the beginning and ending fund balances for the Growth Requirement Capital Fee for FY21-22. Table 11 summarizes the residential fee and Table 12 summarizes the non-residential fee.

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

Table 11 and Table 12 summarize the fees collected and the interest earned for the Growth Requirement Capital Fee during FY21-22. Table 11 summarizes the residential fee and Table 12 summarizes the non-residential fee.

Table 11: Growth Requirement Capital Fee (Residential) Fund Summary

Growth Requirement Capital Fee (Residential)	
Beginning Fund Balance as of July 1, 2021	**$1,638,798.75**
Revenues	
Fees Collected	$296,303.97
Interest Earned	$7,864.78
Fair Market Value Adjustment[1]	($74,521.53)
Other Revenues	$0.00
Total Revenues	**$229,647.22**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($31,091.71)
Total Expenses	**($31,091.71)**
Transfers In	**$0.00**
Transfers Out[3]	**($418,026.70)**
Ending Balance as of June 30, 2022	**$1,419,327.56**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

3) Transfers Out to General Fund for debt service on Civic Center Phase 2 Bonds.

Table 12: Growth Requirement Capital Fee (Non-Residential) Fund Summary

Growth Requirement Capital Fee (Non-Residential)	
Beginning Fund Balance as of July 1, 2021	**$2,556,695.51**
Revenues	
Fees Collected	$138,964.99
Interest Earned	$11,246.34
Fair Market Value Adjustment[1]	($110,247.51)
Other Revenues	$0.00
Total Revenues	**$39,963.82**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($648.00)
Total Expenses	**($648.00)**
Transfers In	**$0.00**
Transfers Out[3]	**($139,342.24)**
Ending Balance as of June 30, 2022	**$2,456,669.09**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

3) Transfers Out to General Fund for debt service on Civic Center Phase 2 Bonds.

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

Table 13 and Table 14 summarize the expenditures this past year on Growth Requirement Capital Fee projects.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 13 and Table 14 summarize the planned future expenditures for the Growth Requirement Capital Fee projects.

Table 13: Growth Requirement Capital Fee (Residential) Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 355 Expense to Date	Fund 355 Expense FY 21-22	Fund 355 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
172201	Fire Station 4 Rebuild	$ 5,800,000	-	-	$ 2,900,000	50%	2022
-	Professional Services/Contract[2]	-	-	$ 29,279	-		n/a
-	Other Services / Bank Charges	-	-	-	-		n/a
-	Indirect Charges[3]	-	-	$ 1,813	-		n/a
	TOTAL PROJECT EXPENSES	$ 5,800,000	$ -	$ 31,092	$ 2,900,000		
-	Bond Payments - Civic Center Phase 2[4]	n/a	n/a	$ 418,027	$ 5,691,600	26%	n/a
	GRAND TOTAL	**$ 5,800,000**	**$ -**	**$ 449,118**	**$ 8,591,600**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Charges related to development impact fee update.

3) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

4) Debt service summary provided by City. Fees fund 34% of the debt with Fund 355 picking up 75% and Fund 356 picking up 25%.

Table 14: Growth Requirement Capital Fee (Non-Residential) Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 356 Expense to Date	Fund 356 Expense FY 21-22	Fund 356 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
172201	Fire Station 4 Rebuild	$ 5,800,000	-	-	$ 2,900,000	50%	2022
-	Other Services / Bank Charges	-	-	-	-	-	n/a
-	Indirect Charges[2]	-	-	$ 648	-	-	n/a
	TOTAL PROJECT EXPENSES	$ -	$ -	$ 648	$ 2,900,000		
-	Bond Payments - Civic Center Phase 2[3]	n/a	n/a	$ 139,342	$ 1,897,200	9%	n/a
	GRAND TOTAL	**$ -**	**$ -**	**$ 139,990**	**$ 4,797,200**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

3) Debt service summary provided by City. Fees fund 34% of the debt with Fund 355 picking up 75% and Fund 356 picking up 25%.

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

The Variable Rate Demand Lease Revenue Refunding Bonds (Civic Center Phase 2 Project), Series 2006 were issued on December 1, 2006 for $24,205,000 to finance the acquisition, construction, and improvement of certain public facilities constituting the Civic Center Phase 2 Project. This debt was refunded on April 30, 2018 as part of the Lease Revenue Refunding Bonds Series 2018. The outstanding balance as of June 30, 2022 is $22,320,000. The impact fee funds 34% of the bond repayment, which means there is an outstanding balance of $7,588,800 allocated to impact fee funds. The impact fee debt service payment is split 75% from Fund 355 and 25% from Fund 356. This means there is

an outstanding obligation of $5,691,600 for Fund 355 and $1,897,200 for Fund 356. The payments on these bonds constitute the City's obligations that exist through the maturity date of the bonds on June 1, 2036.

Fund 355 had a transfer of $418,026.70 for the debt service payment on the Variable Rate Demand Lease Revenue Refunding Bonds related to the Downtown Civic Center. Fund 356 had a transfer of $139,342.24 for debt service payment on the same bonds.

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

There were no refunds made from this fund in FY21-22.

Fund 357: Mobility Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The Mobility Fee covers the cost to mitigate the effects of new development on the City's mobility facilities including sidewalks, bike lanes, pedestrian bridges, and other similar facilities that are necessary to improve connectivity within the City, improve bicycle and pedestrian safety, improve bicycle and pedestrian access to public transportation stops and stations, and increase bicycle mode sharing. This fee was created in the 2020 update by Resolution 15,329.

Requirement 2. Amount of the fee.

The Mobility Fee for FY21-22 is summarized in Table 15.

Table 15: Mobility Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
Residential *(per DU)*		
Single Family	$1,698	$2,547
Multi Family	$1,123	$1,684
Non-Residential *(per 1,000 SF)*		
Retail	$573	$860
Office	$684	$1,025
Industrial	$243	$364
Hotel *(per Room)*	$171	$257

Requirement 3. Beginning and ending balance in the account or fund.

Table 16 summarizes the beginning and ending fund balances for the Mobility Fee for FY21-22.

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

Table 16 summarizes the fees collected and the interest earned for the Mobility Fee for FY21-22.

Table 16: Mobility Fee Fund Summary

Mobility Fee	
Beginning Fund Balance as of July 1, 2021	**$712,785.19**
Revenues	
Fees Collected	$38,312.61
Interest Earned	$3,248.92
Fair Market Value Adjustment[1]	($31,804.84)
Other Revenues	$0.00
Total Revenues	**$9,756.69**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	$0.00
Total Expenses	**$0.00**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$722,541.88**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 17 summarizes the expenditures this past year on Mobility Fee projects.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 17 summarizes the planned future expenditures for the Mobility Fee projects.

Table 17: Mobility Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 357 Expense to Date	Fund 357 Expense FY 21-22	Fund 357 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
n/a	Wooley Road Pedestrian Improvements[2]	$ 2,400,000	-	-	$ 2,400,000	100%	2027+
n/a	Pedestrian Bridge Improvements at Channel Islands Bridge[2]	$ 250,000	-	-	$ 250,000	100%	2027+
n/a	Road to 2nd Street[2]	$ 1,110,000	-	-	$ 1,110,000	100%	2027+
	GRAND TOTAL	**$ 3,760,000**	**$ -**	**$ -**	**$ 3,760,000**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Project is identified in the City of Oxnard 2022-2027 Capital Improvement Program as unfunded but qualifies for funding from the Mobility Fee Fund.

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

There were no transfers or loans from this fund in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Fund 547: Public Art Program Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The Public Art Program Fee is based on Resolutions No. 9813, 12290, 13013, 13736, and 14124 and was updated as part of 2020 DIF update via Resolution 15,329. The purpose of the program is to install works of art in conjunction with new development in locations accessible to the public. This fee is designed to enhance the City's appearance and mitigate certain effects of development projects. All new development projects pay this fee.

Requirement 2. Amount of the fee.

The Public Art Program Fee for FY21-22 is summarized in Table 18.

Table 18: Public Art Program Fee

Land Use	Fee as of July 18, 2020	Fee as of July 18, 2021
All New Development *(per building SF)*	$0.28	$0.30

Requirement 3. Beginning and ending balance in the account or fund.

Table 19 summarizes the beginning and ending fund balances for the Public Art Program Fee for FY21-22.

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

Table 19 summarizes the fees collected and the interest earned for the Public Art Program Fee during FY21-22.

Table 19: Public Art Program Fee Fund Summary

Public Art Program Fee	
Beginning Fund Balance as of July 1, 2021	**$1,101,386.12**
Revenues	
Fees Collected	$65,642.24
Interest Earned	$0.00
Fair Market Value Adjustment[1]	$0.00
Other Revenues	$0.00
Total Revenues	**$65,642.24**
Expenses	
Project Expenses	($3,375.00)
Developer Reimbursement	$0.00
Other Charges[2]	($5,671.09)
Total Expenses	**($9,046.09)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$1,157,982.27**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 20 summarizes the expenditures this past year on Public Art Program Fee projects.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 20 summarizes planned future expenditures for Public Art Program Fee projects. The CIP budget team is aware of the additional funds available for Public Art projects and will begin the process of identifying further applicable projects. Public Art projects require advanced planning time as it involves multiple stakeholders and evolving design processes.

Table 20: Public Art Program Fee Project Expenditures

Project No.	Project Name	Project Budget	Fund 547 Expense to Date	Fund 547 Expense FY 21-22	Fund 547 Future Expenditures	% Funded by Fee	Approx. Construction Start Date
18IN10	Downtown Arts Hub Murals	$ 45,000	$ 44,698	$ 3,375	$ 302	100%	In Progress
n/a	Downtown Mural Program	$ 305,000	-	-	$ 305,000	100%	2022
n/a	Downtown Sculptures Program	$ 50,000	-	-	$ 50,000	100%	2025
n/a	Citywide Mural Program	$ 150,000	-	-	$ 150,000	100%	2025
-	Personnel Services/PERS	-	-	$ 794	-	-	n/a
-	Direct Labor-Regular	-	-	$ 2,682	-	-	n/a
-	Employee Benefits	-	-	$ 1,090	-	-	n/a
-	Liability Insurance Charges	-	-	$ 22	-	-	n/a
-	Indirect Charges[1]	-	-	$ 1,082	-	-	n/a
	GRAND TOTAL	**$ 550,000**	**$ 44,698.47**	**$ 9,046**	**$ 505,302**		

1) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

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

There were no transfers or loans from this fund in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Funds 603 & 605: Water Resource Development Fee & Capital Facility Charge

Requirement 1. Brief description of the type of fee in the account or fund.

The City collects a Water Resource Development Fee and Capital Facility Charge for new, expanded, or additional service connections based on the diameter of the meter installation directly related to the volume of water required for the new, expanded, or additional service connection.

The Water Resource Development Fee pays for the development of new water resources, such as recycled water, to offset demand by new customers, and water conservation projects, reducing water demand. The Water Resource Development Fee was adopted by Ordinance 2624 consistent with the requirement of Government Code Sections 54999 through 54999.6.

The Water Capital Facility Charge pays for master-planned capacity improvements to the City's water system, such as the addition of new production, treatment, storage, transmission, and distribution facilities. The Water Capital Facility Charge was adopted by Resolution 9717.

Requirement 2. Amount of the fee.

The Water Resource Development Fee and Capital Facility Charge for FY21-22 are summarized in Table 21.

Table 21: Water Resource Development Fee and Capital Facility Charge

Water Meter Size	Water Resource Development Fee	Capital Facility Charge	Total Fees
3/4"	$2,792	$341	$3,133
1"	$5,583	$682	$6,265
1 1/2 "	$8,375	$1,023	$9,398
2"	$13,958	$1,706	$15,664
3"	$30,708	$3,752	$34,460
4"	$47,458	$5,799	$53,257
6"	$92,125	$11,257	$103,382
8"	$147,958	$18,080	$166,038
10"	$315,457	$38,548	$354,005
12"	$502,498	$61,404	$563,902

Requirement 3. Beginning and ending balance in the account or fund.

Table 22 and Table 23 summarize the beginning and ending fund balances for the Water Resource Development Fee and Capital Facility Charge for FY21-22.

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

Table 22 and Table 23 summarize the fees collected and the interest earned for the Water Resource Development Fee and Capital Facility Charge during FY21-22.

Table 22: Water Resource Development Fee Fund Summary

Water Resource Development Fee	
Beginning Fund Balance as of July 1, 2021	**$18,501,701.87**
Revenues	
Fees Collected	$676,128.93
Interest Earned	$91,917.79
Fair Market Value Adjustment[1]	($786,001.13)
Other Revenues	$0.00
Total Revenues	**($17,954.41)**
Expenses	
Project Expenses	($781,979.39)
Developer Reimbursement	$0.00
Other Charges[2]	($20,640.00)
Total Expenses	**($802,619.39)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$17,681,128.07**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.
2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

Table 23: Water Capital Facility Charge Fund Summary

Water Capital Facility Charge	
Beginning Fund Balance as of July 1, 2021	**$2,872,801.47**
Revenues	
Fees Collected	$82,587.83
Interest Earned	$3,554.51
Fair Market Value Adjustment[1]	($64,046.24)
Other Revenues	$0.00
Total Revenues	**$22,096.10**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	($1,383,143.00)
Other Charges[2]	($4,290.00)
Total Expenses	**($1,387,433.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$1,507,464.57**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 24 and Table 25 summarize the expenditure for this past year for the Water Resource Development Fee and Capital Facility Charge.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 24 and Table 25 summarize the planned future expenditures for the Water Resource Development Fee and Capital Facility Charge.

Table 24: Water Resource Development Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 603 Expense to Date	Fund 603 Expense FY 21-22	Fund 603 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
106002	Water Distribution: Hueneme Road Recycled Water Pipeline - Phase II	$ 30,376,345	$ 1,362,499	$ 701,227	$ 10,513,846	39%	In Progress
116505	Great ASR Wells	$ 8,574,419	$ 613,168	$ 80,752	$ 30,103	8%	In Progress
n/a	Recycled Water: AWPF Improvements Phase I	$ 1,000,000	-	-	$ 250,000	25%	2022
n/a	Recycled Water: AWPF Improvements Phase II	$ 28,333,334	-	-	$ 28,333,334	100%	2023
-	Indirect Charges[2]	-	-	$ 20,640	-	-	n/a
	GRAND TOTAL	**$ 68,284,098**	**$ 1,975,667**	**$ 802,619**	**$ 39,127,283**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

Table 25: Water Capital Facility Charge Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 605 Expense to Date	Fund 605 Expense FY 21-22	Fund 605 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
216504	Recycled Water Feature at Campus Park	$ 1,600,000	-	-	$ 400,000	25%	2027+
n/a	Recycled Water: AWPF Storage Constructic	$ 3,000,000	-	-	$ 3,000,000	100%	2022
n/a	Aquifer Storage and Recovery (ASR) Wells Construction	$ 15,675,000	-	-	$ 15,675,000	100%	n/a
-	Indirect Charges[2]	-	-	$ 4,290	-	-	n/a
-	Developer Reimbursement Lump Sum[3]	-	-	$ 1,383,143	-	-	n/a
	GRAND TOTAL	**$ 20,275,000**	**$ -**	**$ 1,387,433**	**$ 19,075,000**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

3) Lump sum payment to be made to Riverpark Legacy, LLC in repayment for Vineyard Ave Improvements.

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

There were no transfers or loans from these funds in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Funds 613 & 623: Wastewater Connection Fee & Wastewater Treatment Connection Fee

Requirement 1. Brief description of the type of fee in the account or fund.

The City collects a Wastewater System Connection Fee and Wastewater Treatment Connection Fee for new, expanded, or additional service connections. The City imposes fees based on new development's prorated share of the cost of constructing the improvements identified in the City's Master Plans for Wastewater Treatment and Conveyance. The current wastewater fees were adopted by Ordinance 2709.

Requirement 2. Amount of the fee.

The Wastewater Connection Fee and Wastewater Treatment Connection Fee for FY21-22 are summarized in Table 26.

Table 26: Wastewater Connection Fee and Wastewater Treatment Connection Fee

Land Use	Wastewater Connection Fee	Wastewater Treatment Connection Fee	Total Fee
Residential			
Single Family	$1,458.00	$3,798.00	$5,256.00
Apartment[1]	$1,060.36	$2,762.18	$3,822.54
Mobile Home[1]	$839.45	$2,186.73	$3,026.18
Non-Residential			
Non-Formula Commercial/Industrial	$1,458.00	$4,078.80	$5,536.80
Commercial Laundry	$1,458.00	$4,539.00	$5,997.00
Restaurants/Food Preparation	$1,458.00	$7,092.20	$8,550.20
Formula Industrial User	$1,458.00	$7,279.40	$8,737.40

1) Special formulas are used for mobile homes and apartment developments that can be served by a single meter. These formulas can be found in the City's most recently published Fee Schedule.

Requirement 3. Beginning and ending balance in the account or fund.

Table 27 and Table 28 summarize the beginning and ending fund balances for the Wastewater Connection Fee and Wastewater Treatment Connection Fee for FY21-22.

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

Table 27 and Table 28 summarize the fees collected and the interest earned for the Wastewater Connection Fee and Wastewater Treatment Connection Fee during FY21-22.

Table 27: Wastewater Collection Connection Fee Fund Summary

Wastewater Collection Connection Fee	
Beginning Fund Balance as of July 1, 2021	**$4,170,925.65**
Revenues	
Fees Collected	$356,534.00
Interest Earned	$61,066.49
Fair Market Value Adjustment[1]	($187,295.34)
Other Revenues	$0.00
Total Revenues	**$230,305.15**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($9,969.96)
Total Expenses	**($9,969.96)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$4,391,260.84**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

Table 28: Wastewater Treatment Connection Fee Fund Summary

Wastewater Treatment Connection Fee	
Beginning Fund Balance as of July 1, 2021	**$7,566,709.49**
Revenues	
Fees Collected	$866,424.12
Interest Earned	($2,855.68)
Fair Market Value Adjustment[1]	($308,814.01)
Other Revenues	$0.00
Total Revenues	**$554,754.43**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Other Charges[2]	($9,440.04)
Total Expenses	**($9,440.04)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2022	**$8,112,023.88**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund indirect charges, other/bank charges, and consultant contract costs.

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

Table 29 and Table 30 summarize the expenditures for this past year for the Wastewater Collection Connection Fee and Wastewater Treatment Connection Fee.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 29 and Table 30 summarize the planned future expenditures for the Wastewater Collection Connection Fee and Wastewater Treatment Connection Fee.

Table 29: Wastewater Collection Connection Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 613 Expense to Date	Fund 613 Expense FY 21-22	Fund 613 Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
n/a	Rice Avenue Sewer Pipeline Improvements	$ 1,330,000	-	-	$ 1,330,000	100%	2023
86101	Septic Conversion Loan Pro	$ 109,967	$ 57,799	-	$ 52,168	100%	In Progress
n/a	Ventura Road Sewer Pipeline Improvements	$ 1,755,197	-	-	$ 1,755,197	100%	n/a
n/a	Central Trunk Sewer Manhole Replacement - Phase I (3rd and Navarro)	$ 2,600,000	2,600,000	-	$ 2,600,000	100%	2027+
n/a	Various Sewer Pipeline Expansion	$ 1,300,000	-	-	$ 1,300,000	100%	n/a
-	Indirect Charges[2]	-	-	$ 9,970	-	-	n/a
	GRAND TOTAL	**$ 7,095,164**	**$ 2,657,799**	**$ 9,970**	**$ 7,037,365**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

Table 30: Wastewater Treatment Connection Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Fund 623 Expense to Date	Fund 623 Expense FY21-22	Fund 623 Future Expenditures[1]	% Funded by Fee	Approx. Construction Start Date[1]
186626	OWTP Reliability Improvements	$ 20,023,391	-	-	$ 15,000,000	75%	2022
n/a	OWTP Electrical Improvements	$ 25,509,445	-	-	$ 22,231,000	87%	2022
n/a	Wastewater OWTP: Electrical Vault & Conduit Rehabilitation	$ 3,175,000	-	-	$ 3,175,000	100%	2027+
n/a	Wastewater OWTP: Motor Control Center (MCC) Construction	$ 8,148,381	-	-	$ 7,850,000	96%	2022
n/a	Wastewater OWTP: New Maintenance Storage Building	$ 7,946,348	-	-	$ 7,100,000	89%	2022
n/a	Wastewater OWTP: Primary Clarifiers and Activated Sludge Improvements	$ 8,164,684	-	-	$ 3,450,000	42%	2022
n/a	Wastewater OWTP: System SCADA Improvements	$ 9,444,145	-	-	$ 5,000,000	53%	2022
-	Indirect Charges[2]	-	$ -	$ 9,440	-	-	n/a
	GRAND TOTAL	**$ 82,411,394**	**$ -**	**$ 9,440**	**$ 63,806,000**		

1) City of Oxnard 2022-2027 Capital Improvement Program. Construction start date may be revised pending availability of funds.

2) Indirect Charges include costs related to Human Resources, Finance, City Manager, City Attorney, Treasurer, City Clerk, City Council, etc.

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

There were no transfers or loans from these funds in FY21-22.

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

There were no refunds made from this fund in FY21-22.

Fund Summary

Table 31 provides an accounting of each impact fee fund and a total impact fee account balance. The table summarizes the starting fund balance, the amount of fees collected, the interest earned, the total expenditures, and the fiscal year ending fund balances.

Table 31: Development Impact Fee Fund Summary

Description	Park Acquisition & Development	Storm Drain Facilities Fee	Circulation System Improvement Fee	Capital Growth Fee (Residential)	Capital Req. Growth Fee (Non-Residential)	Mobility Fee	Public Art Program Fee	Water Resource Development Fee	Water Capital Facility Charge	Wastewater Connection Fee	Wastewater Treatment Connection Fee
Fund No.	**352**	**353**	**354**	**355**	**356**	**357**	**547**	**603**	**605**	**613**	**623**
Starting Balance											
As of July 1, 2021	$675,923.99	$8,677,511.85	$13,718,834.94	$1,638,798.75	$2,556,695.51	$712,785.19	$1,101,386.12	$18,501,701.87	$2,872,801.47	$4,170,925.65	$7,566,709.49
REVENUES											
Fees Collected	$43,356.50	$146,712.31	$2,654,024.13	$296,303.97	$138,964.99	$38,312.61	$65,642.24	$676,128.93	$82,587.83	$356,534.00	$866,424.12
Interest Earned	$3,149.11	$38,987.63	$71,454.51	$7,864.78	$11,246.34	$3,248.92	$0.00	$91,917.79	$3,554.51	$61,066.49	($2,855.68)
Fair Market Value Adjustment[1]	($29,754.94)	($372,002.13)	($658,610.08)	($74,521.53)	($110,247.51)	($31,804.84)	$0.00	($786,001.13)	($64,046.24)	($187,295.34)	($308,814.01)
Other Revenues	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues	**$16,750.67**	**($186,302.19)**	**$2,066,868.56**	**$229,647.22**	**$39,963.82**	**$9,756.69**	**$65,642.24**	**($17,954.41)**	**$22,096.10**	**$230,305.15**	**$554,754.43**
EXPENSES											
Project Expenditures	$0.00	$0.00	($186,066.89)	$0.00	$0.00	$0.00	($3,375.00)	($781,979.39)	$0.00	$0.00	$0.00
Developer Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,383,143.00)	$0.00	$0.00
Other Charges[2]	($756.00)	($18,441.00)	($16,638.96)	($31,091.71)	($648.00)	$0.00	($5,671.09)	($20,640.00)	($4,290.00)	($9,969.96)	($9,440.04)
Total Expenditures	**($756.00)**	**($18,441.00)**	**($202,705.85)**	**($31,091.71)**	**($648.00)**	**$0.00**	**($9,046.09)**	**($802,619.39)**	**($1,387,433.00)**	**($9,969.96)**	**($9,440.04)**
Transfers in	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers Out	$0.00	$0.00	$0.00	($418,026.70)	($139,342.24)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Net Transfers	**$0.00**	**$0.00**	**$0.00**	**($418,026.70)**	**($139,342.24)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Ending Balance											
As of June 30, 2022	**$691,918.66**	**$8,472,768.66**	**$15,582,997.65**	**$1,419,327.56**	**$2,456,669.09**	**$722,541.88**	**$1,157,982.27**	**$17,681,128.07**	**$1,507,464.57**	**$4,391,260.84**	**$8,112,023.88**

1) Fair Market Value Adjustment takes into account funding, credit risk and regulatory capital costs.

2) Other Charges include expenses for General Fund Indirect Charges, Other/Bank Charges, Developer Reimbursement, Bond Payments, Consultant Charges, Temporary Assistance

Note: Small variances may appear due to rounding.