

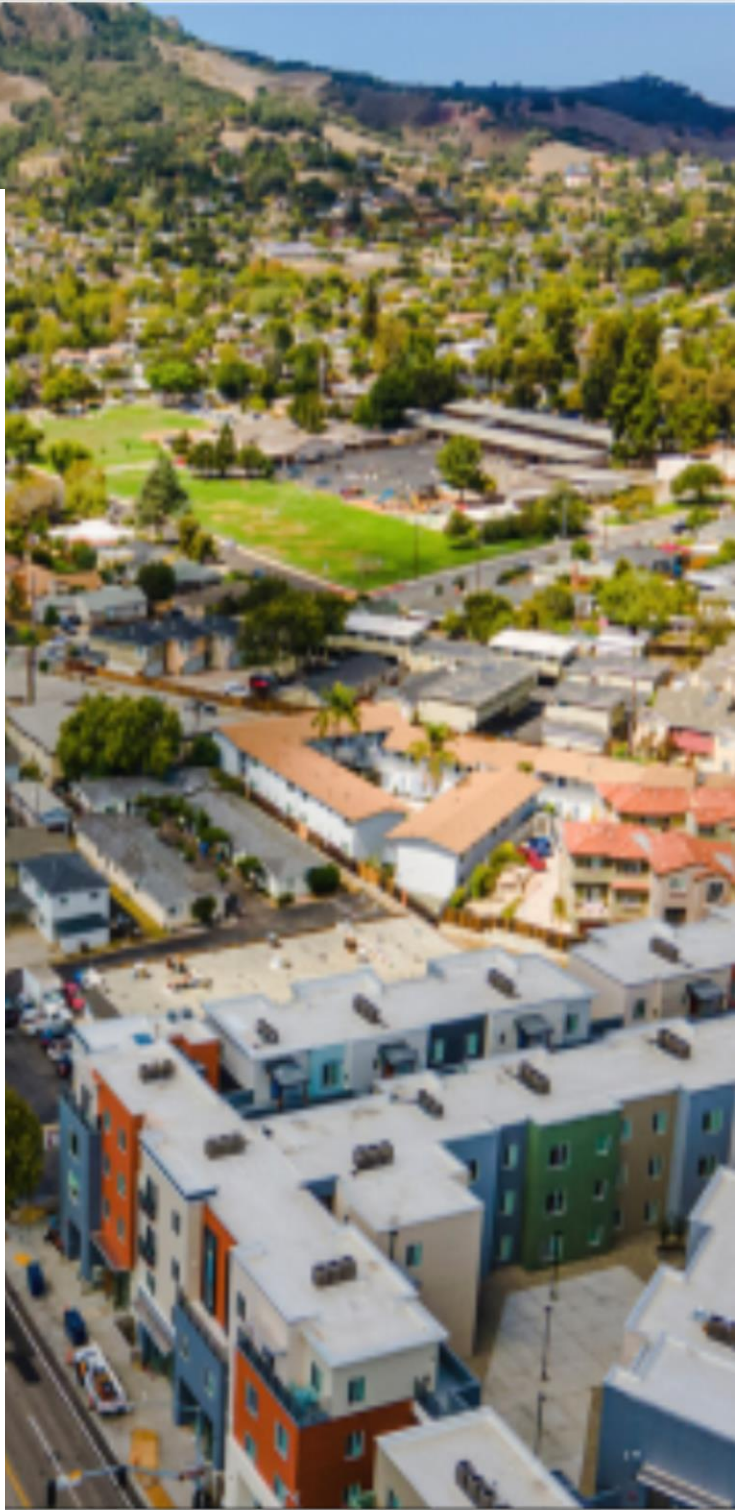
# AB 1600 DEVELOPMENT IMPACT FEE ANNUAL REPORT

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FISCAL YEAR 2023-24

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City of San Luis Obispo, California



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## City of San Luis Obispo – Capital Facilities Fee Program

### Overview of Program

The City of San Luis Obispo has a Capital Facilities Fee Program as detailed in Municipal Code 4.56 and 4.20.140 and governed under California Government Code 66000-66025, also known as the Mitigation Fee Act. Development Impact Fees are imposed as a condition of approval upon new development and collected through the building permit process. The Development Impact Fees are established for use on public facilities such as fire facilities, police facilities, transportation facilities, park facilities, water facilities and wastewater facilities. The City of San Luis Obispo City Council has declared via Ordinance 1646 that development impact fees are required due to existing local, state and federal resources which are insufficient to meet the capital improvement infrastructure and facility needs for new development. The city has a critical need to ensure that the impacts from new development are addressed. Development Impact Fees are a commonly used mechanism to address this type of need.

### Program Updates

To maintain compliance with the Mitigation Fee Act, it is recommended that every eight years an update to the Development Impact Fees is completed through a Nexus Study to determine the maximum level of fees that can be attributed to new development and do not impede or burden new development from occurring. In addition, staff should request to have fees updated upon receipt of updated cost estimates or changes to the scope of the project to minimize the risk of inadequate funding and ensure sufficient fees are collected to fund all or a portion of the project. Below is summary of the most recent updates to the fee programs. The city is currently in process of updating all Development Impact Fees which are expected to be implemented starting in FY 2026-27.

<b>Fund</b>	<b>Fee Name</b>	<b>Established</b>	<b>Last Updated</b>
510	Citywide Park Development	4/3/2018	4/3/2018
519	Citywide Park Improvement	4/3/2018	4/3/2018
511	OASP Park Improvement	3/2/2010	11/15/2016
512	MASP Park Improvement	2/1/2005	Discontinued
507	Citywide Transportation	4/3/2018	7/2/2019
503	Airport Area Transportation	8/23/2005	Discontinued
504	LOVR Area Transportation	4/3/2018	7/2/2019
514	San Luis Ranch Area Transportation	4/3/2018	7/2/2019
515	OASP Area Transportation	3/2/2010	10/16/2018
506	Wastewater	4/3/2018	6/4/2019
509	Water	4/3/2018	4/3/2018
516	Fire	4/3/2018	4/3/2018
517	Police	4/3/2018	4/3/2018
501	Parkland In-Lieu (Quimby)	4/3/2018	4/3/2018
502	Open Space Protection In-Lieu	8/23/2005	Discontinued
505	Affordable Housing In-Lieu	1/19/1999	8/16/2022
611	Parking In-Lieu	9/3/2002	1/3/2006
207	Public Art In-Lieu	8/15/2000	9/18/2018

**NOTE:** Impact Fees are escalated by inflation each year, City currently uses the California Cost of Construction Index (CCI).

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## **Definition of Fees which are Subject to the Mitigation Fee Act**

According to California Government Code Section 66000(b), a “Fee” means a monetary exaction other than a tax or special assessment, whether established for a broad class of projects by legislation of general applicability or imposed on a specific project on an ad hoc basis, that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project, but does not include fees specified in Section 66477, fees for processing applications for governmental regulatory actions or approvals, fees collected under development agreements adopted pursuant to Article 2.5 (commencing with Section 65864) of Chapter 4, or fees collected pursuant to agreements with redevelopment agencies that provide for the redevelopment of property in furtherance or for the benefit of a redevelopment project for which a redevelopment plan has been adopted pursuant to the Community Redevelopment Law (Part 1 (commencing with Section 33000) of Division 24 of the Health and Safety Code).

## **Mitigation Fee Act - Overview**

The Mitigation Fee Act sets forth the procedural requirements for establishing, collecting, and expending Development Impact Fees. These procedures require that a reasonable relationship, or nexus, must exist between a governmental exaction and the purpose of the condition. The Mitigation Fee Act applies to all local agencies in the state, including all general law and charter cities, (California Government Code 66000(c)), however, the Mitigation Fee Act does not apply to every fee or exaction collected by a local agency. The Mitigation Fee Act only applies when a local agency establishes, increases, or imposes a fee as a condition of approval of a development project to defray all or a portion of the cost of public facilities related to the project (California Government Code 66001). "Public Facilities" are defined to include public improvements, public services, and community amenities (California Government Code 66000(d)). Three key requirements of the Mitigation Fee Act that determine the structure, scope and amounts of the Development Impact Fee Program are:

- Development Impact Fee revenue must be collected and used to cover the cost of capital facilities and infrastructure that are required to serve only new development and future growth in the city. Fees cannot be used to cover cost of operation or maintenance of those facilities.
- Development Impact Fee revenue can only be used to pay for new or expanded capital facilities needed to accommodate growth. Fees cannot be used to cover the cost of existing deficiencies.
- Development Impact Fees must be based on a reasonable nexus between new development and the costs of capital facilities needed to accommodate the future growth.

## **Accounting Requirements for Development Impact Fees**

Development Impact Fees collected by the City shall be deposited with the other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds. In addition, the city must expend those fees solely for the purpose for which the fee was collected. Any interest income earned by moneys in the capital facilities account or fund shall be deposited in that account or fund and shall be expended only for the purpose for which the fee was originally collected. (California Government Code 66006(a)).

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## Annual Report Requirements

The Mitigation Fee Act requires that for each separate account or fund established, the City shall within 180 days after the last day of each fiscal year, make available to the public the following information for the prior fiscal year:

- 1) A brief description of the type of fee in the account or fund.
- 2) The amount of the fee.
- 3) The beginning and ending balance of the account or fund.
- 4) The amount of the fees collected, and the interest earned.
- 5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- 6)
  - (a) 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.
  - (b) An identification of each public improvement identified in a previous report and whether construction began on the approximate date noted in the previous report
  - (c) For a project identified pursuant to 6(b) for which construction did not commence by the approximate date provided in the previous report, the reason for delay and a revised approximate date that the local agency will commence construction.
- 7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- 8) The amount of refunds made, the number of persons or entities identified to receive those refunds, and any allocations pursuant to Section (f) of Government Code 66001.

The information referred to in this report provides a breakdown of the individual fund balances on hand as of June 30, 2024, based on unaudited financial information and is submitted to satisfy the annual report requirements listed above. As required by the Mitigation Fee Act, this Annual Report of Development Impact Fees was available for public inspection at least 15 days prior to the City Council's public meeting. On November 21, 2024, the Legal Ad was published in the New Times, a notice was posted on the Finance door/ kiosk, a news items was published to City's website and an e-notification was sent to subscribers of Public Notices.

## Five Year Revenue Analysis Requirements

The Mitigation Fee Act requires that each fee collected to mitigate a specific impact must be spent within five years of collection. If the fee is held beyond this time frame due to specific circumstances or insufficient collection for the needed improvements, the city must make specific findings to continue holding the fees. Otherwise, if the findings are not made as required the fees are subject to refund. The requirements for the findings that must be made for funds held more than five years are as follows:

- 1) Identify the purpose to which the fee is to be put.
- 2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- 3) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified.
- 4) Designate the approximate dates on which the funding referred to in item 3 is expected to be deposited into the appropriate account or fund.

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### **Project Details**

Exhibit A reflects a complete detailed list of projects which are being funded by impact fees collected and reported through this annual report. Details of projects include Construction Start Date, Project Status, Total Estimated Project Cost, Estimated Project Cost Fund by Fees, % of Project Funded by Fees, Fees Expended to Date, and the % of Fees Funded.

### **Historical Expenditure Amounts**

Exhibit B reflects a complete detailed list of projects in which expenses were incurred since FY 2018-19. Each fund's expenditures are organized by fiscal year and summarize the total expenditures for a given project over the past 6 years.

### **Fee Schedule**

Exhibit C reflects the applicable amount of impact fees and in-lieu fees charged to new development and collected through the building permit process as conditions of approval for FY 2023-24.



## Revenue and Expense Summary for FY 2023-24

### Impact Fee Summary

For FY 2023-24 the City of San Luis Obispo collected through its Capital Facilities Fee program a total revenue of \$11,982,947.99 and expended \$5,126,025.77 on eligible projects throughout the city. The impact fee revenue helped to advance construction on thirty projects in the city which included two Parks Projects, fourteen Transportation Projects, and fourteen Utility Projects. Refer to Exhibit A & Exhibit B for details on projects funded by impact fees.

Fund	Name	Revenue/ Interest	Expenditures	# of Projects
510	Citywide Park Development	\$ 392,401.13	\$ -	0
519	Citywide Park Improvement	\$ 806,578.39	\$ 51,716.13	1
511	OASP Park Improvement	\$ 233,350.01	\$ 441,191.89	1
512	MASP Park Improvement	\$ 99,249.14	\$ -	0
507	Citywide Transportation	\$ 1,215,695.41	\$ 711,136.53	9
503	Airport Area Transportation	\$ 27,958.46	\$ 308,600.08	3
504	LOVR Area Transportation	\$ 222,953.65	\$ 22,885.69	1
514	San Luis Ranch Area Transportation	\$ 872,118.33	\$ 3,703.80	1
515	OASP Area Transportation	\$ 64,567.78	\$ -	0
506	Wastewater	\$ 2,930,661.27	\$ 943,559.30	6
509	Water	\$ 4,722,047.03	\$ 2,643,232.35	8
516	Fire	\$ 183,956.94	\$ -	0
517	Police	\$ 211,410.45	\$ -	0
		<b>\$ 11,982,947.99</b>	<b>\$ 5,126,025.77</b>	<b>30</b>

### In-Lieu Fee Summary

For FY 2023-24 the City of San Luis Obispo collected through its In-Lieu Fee Programs a total revenue of \$2,782,080.24 and expended \$7,327,977.73 on eligible projects throughout the city. The In-Lieu fee revenue helped to advance construction on seven projects in the city which included two Affordable Housing Project, two Park Projects, one Parking Project, and two Public Art Projects. Refer to Exhibit A & Exhibit B for details on projects funded by In-Lieu fee funds.

Fund	Name	Revenue/ Interest	Expenditures	# of Projects
501	Parkland In-Lieu (Quimby)	\$ 271,448.61	\$ 1,234,968.18	2
502	Open Space Protection In-Lieu	\$ 600.33	\$ -	0
505	Affordable Housing In-Lieu	\$ 1,972,090.60	\$ 3,706,890.00	2
611	Parking In-Lieu	\$ -	\$ 2,104,922.15	1
207	Public Art In-Lieu	\$ 537,940.70	\$ 281,197.40	2
		<b>\$ 2,782,080.24</b>	<b>\$ 7,327,977.73</b>	<b>7</b>

## Fund Balance Summary for FY 2023-24

The figures below represent the current fund balances available as of 6/30/2024, whether committed or uncommitted to a Capital Improvement Plan project and serves to illustrate the amount of funding from impact fees and in-lieu fees available to budget and expend on projects through the City's adopted Capital Improvement Plan. In addition, any revenue held longer than five years is reflected to show the amount of the available fund balance that is subject to findings. The five-year revenue analysis and any required findings for revenue held for more than five years is included within this report under the individual fund summaries.

### Impact Fee Fund Balance Summary

Fund	Name	Fund Balance	Revenue Held > 5-Years
510	Citywide Park Development	\$ 716,240.68	\$ -
519	Citywide Park Improvement	\$ 1,973,430.30	\$ -
511	OASP Park Improvement	\$ 2,116,013.54	\$ -
512	MASP Park Improvement	\$ 3,292,559.86	\$ 2,817,860.18
507	Citywide Transportation	\$ 4,534,802.44	\$ -
503	Airport Area Transportation	\$ 383,593.32	\$ 332,681.50
504	LOVR Area Transportation	\$ 616,787.73	\$ 305,429.80
514	San Luis Ranch Area Transportation	\$ 2,157,823.01	\$ -
515	OASP Area Transportation	\$ 1,473,245.02	\$ -
506	Wastewater	\$ 6,112,687.91	\$ -
509	Water	\$ 8,378,371.30	\$ -
516	Fire	\$ 283,990.20	\$ -
517	Police	\$ 356,838.60	\$ -
<b>Total Balance</b>		<b>\$ 32,396,383.91</b>	<b>\$ 3,455,971.48</b>

### In-Lieu Fee Fund Balance Summary

Fund	Name	Fund Balance	Revenue Held > 5-Years
501	Parkland In-Lieu (Quimby)	\$ 1,998,856.43	\$ -
502	Open Space Protection In-Lieu	\$ 13,697.72	\$ -
505	Affordable Housing In-Lieu	\$ (2,609,615.75)	\$ -
611	Parking In-Lieu	\$ 317,995.41	\$ 268,075.39
207	Public Art In-Lieu	\$ 1,526,587.79	\$ -
<b>Total Balance*</b>		<b>\$ 3,857,137.35</b>	<b>\$ 268,075.39</b>

\*Does not include negative balances



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# Park Improvement and Parkland Acquisition Impact Fees



## Citywide Parkland Development Impact Fee – Fund 510

The Citywide Parkland Development Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to sustain current levels of park service to new development within the city. This impact fee is intended to be used on acquisition of parkland for access and use by the entire city.

Starting in FY 2020-21, a reorganization of the impact fees funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 510 was created to separate the accounting of citywide park development impact fees from Quimby In-Lieu fees, Fund 501. Transfers of \$317,753.15 from the Parkland In-Lieu Quimby Fee Fund have been attributed to FY 2019-20 as a prior period adjustment.

As of June 30, 2024, the fund balance available for expenditures was \$716,240.68. There have been no expenditures from this fund since inception, refer to Exhibit A and Exhibit B for details of projects funded by this fee. Fund balance is currently being held until a need for acquisition of parkland is identified. As of June 30, 2024, there were no funds collected that had been held more than five years.

510 - Citywide Park Development Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 549,433.00	\$ 658,029.82	\$ 854,358.99
Prior Period Adjustment (1)	\$ -	\$ 317,753.15	\$ -	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ -	\$ 317,753.15	\$ 549,433.00	\$ 658,029.82	\$ 854,358.99
Interest	\$ -	\$ 87.97	\$ (13,137.64)	\$ 10,395.73	\$ 49,077.72
Impact Fees	\$ -	\$ 231,591.88	\$ 121,734.46	\$ 185,933.44	\$ 343,323.41
<b>Total Revenue</b>	\$ -	\$ 231,679.85	\$ 108,596.82	\$ 196,329.17	\$ 392,401.13
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ 549,433.00	\$ 658,029.82	\$ 854,358.99	\$ 1,246,760.12
<i>Interest Receivable - Long Term Loans (2)</i>	\$ -	\$ -	\$ -	\$ -	\$ 83,693.01
<i>Less Loans Receivable (3)</i>	\$ -	\$ -	\$ 446,826.43	\$ 446,826.43	\$ 446,826.43
<b>Net Fund Balance End of Year</b>	\$ -	\$ 549,433.00	\$ 211,203.39	\$ 407,532.56	\$ 716,240.68

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 716,240.68
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 317,753.15
Revenues FY 20-21	\$ 231,679.85
Revenues FY 21-22	\$ 108,596.82
Revenues FY 22-23	\$ 196,329.17
Revenues FY 23-24	\$ 392,401.13
Total Revenues for last five years	\$ 1,246,760.12
<b>Funds Held in Excess of Five Years</b>	\$ (530,519.44) if positive, then subject to findings

### Notes

(1) Prior Period Adjustment related to transfer in from Fund 501 attributed to FY 2019/ 2020.

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

## Citywide Park Improvement Impact Fee – Fund 519

The Citywide Park Improvement Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to sustain current levels of park service to new development within the City. This impact fee is intended to be used on the improvement of facilities for existing and newly acquired parkland intended for access and use by the entire city.

Starting in FY 2020-21, a reorganization of the impact fee funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 519 was created to separate the accounting of citywide park improvement impact fees from Quimby In-Lieu fees, Fund 501. Transfers of \$320,032.52 from the Parkland In-Lieu Quimby Fee Fund have been attributed to FY 2019-20 as a prior period adjustment.

As of June 30, 2024, the fund balance available for expenditures was \$1,973,430.30. Expenditures from fund balance totaled \$51,716.13, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds collected that had been held more than five years.

519 - Citywide Park Improvement Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 837,762.15	\$ 1,008,615.38	\$ 1,421,721.92
Prior Period Adjustment (1)	\$ -	\$ 320,032.52	\$ -	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ -	\$ 320,032.52	\$ 837,762.15	\$ 1,008,615.38	\$ 1,421,721.92
Interest	\$ -	\$ 108.72	\$ (20,015.16)	\$ 16,423.70	\$ 84,786.78
Impact Fees	\$ -	\$ 517,620.91	\$ 190,868.39	\$ 396,682.84	\$ 721,791.61
<b>Total Revenue</b>	\$ -	\$ 517,729.63	\$ 170,853.23	\$ 413,106.54	\$ 806,578.39
Expenses	\$ -	\$ -	\$ -	\$ -	\$ 51,716.13
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 51,716.13
<b>Fund Balance End of Year</b>	\$ -	\$ 837,762.15	\$ 1,008,615.38	\$ 1,421,721.92	\$ 2,176,584.18
Accounts Receivable - SCIP Impact Fee Distributions(2)	\$ -	\$ -	\$ -	\$ -	\$ 60,755.74
Less Interest Receivable - Long Term Loans (3)	\$ -	\$ -	\$ -	\$ -	\$ 9,960.45
Less Loans Receivable (4)	\$ -	\$ -	\$ 82,806.89	\$ 82,806.89	\$ 203,153.88
<b>Net Fund Balance End of Year</b>	\$ -	\$ 837,762.15	\$ 925,808.49	\$ 1,338,915.03	\$ 1,973,430.30

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 1,973,430.30
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 320,032.52
Revenues FY 20-21	\$ 517,729.63
Revenues FY 21-22	\$ 170,853.23
Revenues FY 22-23	\$ 413,106.54
Revenues FY 23-24	\$ 806,578.39
Total Revenues for last five years	\$ 2,228,300.31
<b>Funds Held in Excess of Five Years</b>	\$ (254,870.01) if positive, then subject to findings

### Notes

(1) Prior Period Adjustment related to transfer in from Fund 501 attributed to FY 2019/ 2020.

(2) Accounts Receivable are impact fees due to City through the Statewide Community Infrastructure Program (SCIP) financing for the San Luis Square Project.

(3) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(4) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

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### **Orcutt Area Specific Plan Parks Impact Fee – Fund 511**

The Orcutt Area Specific Plan Parks Impact Fee was established in March 2010 by Resolution No. 10222 for the improvement of the Orcutt Area Specific Plan (OASP) parks system and created a funding mechanism to allocate 100% of the cost of the park improvements to the OASP Developers through the collection of an impact fee which the City will expend to construct the park system. Specifically, Chapter 8 of the Public Facilities Financing Plan (PFFP) for the OASP provides a detailed description of the park improvements, allocates the cost to developers and provides a funding plan for the parks needed to serve new development in this area. The OASP PFFP was originally established March 2010, updated November 2016, December 2017, and most recently October 2018 to update costs of infrastructure estimates and to revise the scope of certain capital improvement projects within the PFFP, however, details regarding the park plan were only included in the 2016 update.

Starting the FY 2020-21, a reorganization of the impact fees funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 511 was created to separate the accounting of Orcutt Area Specific Plan Parks Impact Fees from Quimby In-Lieu fees, Fund 501. Transfers of \$1,355,409.52 from the Parkland In-Lieu Quimby Fee Fund have been attributed to FYs 2018-19 and 2019-20 as prior period adjustments.

As of June 30, 2024, the fund balance available for expenditures was \$2,116,013.54. Expenditures from fund balance totaled \$441,191.89, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2023, there were no funds collected that had been held more than five years.

Reimbursements paid from this fund in FY 2020-21 and FY 2021-22 are associated with the parkland dedicated by Righetti Ranch Developer, under the Quimby Act, on behalf of the entire Orcutt Area. Since Righetti Ranch dedicated all the parkland needed for the Orcutt Area, the City agreed to enter into the Parkland Reimbursement Agreement in which the City collects a fair share allocation from benefiting properties within the Orcutt Area and passes through the fee collected as reimbursement to Righetti Ranch for dedication of parkland. These reimbursements were pass through money collected from benefiting properties and no impact fees were used to satisfy the private obligations under the Parkland Reimbursement Agreement. The City has recently taken steps to separate the accounting of Impact Fees and Reimbursement fees, therefore, future reimbursements to Righetti Ranch under the Parkland Reimbursement Agreement will be collected and passed through a separate custodial fund which has been established specifically for purpose of reimbursement.

511 - Orcutt Area Specific Plan Parks Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Fund Balance Beginning of Year	\$ -	\$ -	\$ 2,248,529.96	\$ 2,043,551.64	\$ 2,323,855.42
Prior Period Adjustment (1)	\$ -	\$ 1,355,409.52	\$ -	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	<b>\$ -</b>	<b>\$ 1,355,409.52</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>	<b>\$ 2,323,855.42</b>
Interest	\$ -	\$ 377.92	\$ (51,550.30)	\$ 30,226.87	\$ 100,569.30
Impact Fees	\$ -	\$ 1,277,619.60	\$ 130,976.42	\$ 327,160.19	\$ 132,780.71
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,277,997.52</b>	<b>\$ 79,426.12</b>	<b>\$ 357,387.06</b>	<b>\$ 233,350.01</b>
Expenses	\$ -	\$ -	\$ -	\$ 77,083.28	\$ 441,191.89
Reimbursements	\$ -	\$ 366,800.56	\$ 284,404.44	\$ -	\$ -
Transfers Out	\$ -	\$ 18,076.52	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 384,877.08</b>	<b>\$ 284,404.44</b>	<b>\$ 77,083.28</b>	<b>\$ 441,191.89</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>	<b>\$ 2,323,855.42</b>	<b>\$ 2,116,013.54</b>
Less Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>	<b>\$ 2,323,855.42</b>	<b>\$ 2,116,013.54</b>

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 2,116,013.54
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 430,022.00
Revenues FY 20-21	\$ 1,277,997.52
Revenues FY 21-22	\$ 79,426.12
Revenues FY 22-23	\$ 357,387.06
Revenues FY 23-24	\$ 233,350.01
Total Revenues for last five years	\$ 2,378,182.71
<b>Funds Held in Excess of Five Years</b>	<b>\$ (262,169.17)</b> if positive, then subject to findings

#### Notes

(1) Prior Period Adjustment related to Transfers in from Fund 501: FY \$430,022 FY 19-20; \$925,388 FY 18-19

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## **Margarita Area Specific Plan Parks Impact Fee – Fund 512**

The Margarita Area Specific Plan Parks Impact fee was established in 2005 and adopted by Resolution No. 9643 for park design and construction, including construction management as set forth in Chapter 9 of the Margarita Area Specific Plan under the Public Facilities Financing Plan. Funds may also be used to reimburse the City for funds advanced from other sources to pay for design and construction or may be used to reimburse developers who have been required to construct park facilities and improvements beyond their fair share. While the fee has been discontinued, the fund is still active to properly account for the fees that were collected in the past and that must be used specifically on the park system in the Margarita Area Specific Plan.

Starting in FY 2020-21, a reorganization of the impact fee funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 512 was created to separate the accounting of Margarita Area Park Impact Fees from Quimby in-lieu fees, Fund 501. Transfers of \$1,313,184.10 from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal years prior to 2018-19 as a prior period adjustment.

As of June 30, 2024, the fund balance available for expenditures was \$3,292,559.86. There have been no expenditures from this fund since inception, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. Fund balance is currently being held to be used for the planned park system in the Margarita Area Specific Plan. As of June 30, 2024, there was \$2,817,860.18 which had been held more than five years.

**Interfund Loan:** The Interfund Loan shown in the table below was authorized per Resolution No. 10513 (2014 Series) in the amount of \$1,504,676.08 to advance early reimbursement/ credit of Prado Road improvement costs from the MASP Park Fee fund. Funds were loaned from MASP Transportation Impact Fee Fund (now consolidated with the Citywide Transportation Impact Fee Fund) to accommodate the reimbursement/ credit. Final reconciliation for loan repayment occurred in FY 2023-24 and the loan has been paid in full along with interest, at a rate of average return for City investments.

**Five Year Findings:** As of June 30, 2024, there is \$2,817,860.18 in revenue collected which has been held more than five years. The fund balance is intended to be used for pre-construction activities (design, planning, permitting, etc.) and the overall construction costs for a twenty-one-acre community park which will be for use by residents in the Margarita Area Specific Plan neighborhoods as well as for use by the entire San Luis Obispo community.

The use of these funds for a park in the Margarita Area is in conformance with the Margarita Area Specific Plan and the Parks & Recreation Blueprint for the Future: 2021-2041 (General Plan Element) and allows the City to meet the need for a community park that includes sport/athletic fields, sport courts, playground amenities, public art, and social gathering area(s). In 2005 the need for the park was identified in the Margarita Area Specific Plan and the financing strategy was identified in the Public Facilities Financing Plan for Margarita Area. The plan was amended in 2012 to adjust the equitable sharing of the cost of the purchase and construction of the Damon-Garcia Sports Fields, which is satisfying a portion of the park needs in the Margarita Area.

The table below reflects the overall funding sources and amount anticipated to cover the costs of the future park project in the Margarita Area.



Project	Cost by Fund Source				Total	%
	Current Development Impact Fees	%	Other Funding Sources (1)	%		
<b>Margarita Area Community Park</b>	\$ 3,292,559.86	26%	\$ 9,385,823.51	74%	\$ 12,678,383.19	100%

(1) Other funding sources will include Citywide Parkland Improvement Impact Fees, Quimby In-Lieu Fees, General Fund (Local Revenue Measure G) and/or Future Grants

The total cost of the park project was originally estimated using a 2012 calculation. To establish the current total cost, the City applied a Consumer Price Index (CPI) adjustment from 2012 to the present.

At this time, the project is on hold because the identified land, zoned for park space, is privately owned, and the current owners are not interested in selling or developing the property. The City remains committed to using the funds collected for the MASP park whenever the landowners decide to sell or develop the site. Additionally, the project faces a lack of funding sources, and the city will need to cover a substantial amount of the project costs with other yet-to-be-determined funding sources. Currently, no construction start date has been identified.

512 - Margarita Area Specific Plan Park Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 1,632,841.88	\$ 1,668,914.59	\$ 1,688,634.64
Prior Period Adjustment (1)	\$ -	\$ 1,313,184.10	\$ -	\$ -	\$ -
Interfund Loan from Fund 507 (2)	\$ -	\$ -	\$ -	\$ -	\$ 1,504,676.08
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ -	\$ 1,313,184.10	\$ 1,632,841.88	\$ 1,668,914.59	\$ 3,193,310.72
Interest	\$ -	\$ 269.64	\$ (38,916.34)	\$ 19,685.31	\$ 99,249.14
Impact Fees	\$ -	\$ 319,388.14	\$ 74,989.05	\$ 34.74	\$ -
<b>Total Revenue</b>	\$ -	\$ 319,657.78	\$ 36,072.71	\$ 19,720.05	\$ 99,249.14
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ 1,632,841.88	\$ 1,668,914.59	\$ 1,688,634.64	\$ 3,292,559.86
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ -	\$ 1,632,841.88	\$ 1,668,914.59	\$ 1,688,634.64	\$ 3,292,559.86

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 3,292,559.86
Less: Revenues for last five years:	
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ 319,657.78
Revenues FY 21-22	\$ 36,072.71
Revenues FY 22-23	\$ 19,720.05
Revenues FY 23-24	\$ 99,249.14
Total Revenues for last five years	\$ 474,699.68
<b>Funds Held in Excess of Five Years</b>	\$ 2,817,860.18 if positive, then subject to findings

#### Notes

- (1) Prior Period Adjustment for FY 20-21 related to Transfers in from Fund 501: \$354,240 FY 17-18; \$958,944 prior to 2017.  
(2) \$1,504,676.08 is related to Interfund Loan repayment from Fund 507.

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## Transportation Impact Fees



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### **Citywide Transportation Impact Fee – Fund 507**

The Citywide Transportation Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help maintain adequate levels of transportation facilities in the city by mitigating the impacts that new development will have on the City's transportation system. Fee revenue will be used to fund transportation improvements such as interchanges, intersections, street widening and extensions, pedestrian and bicycle improvements, transit improvements and will also be used for reimbursements to developers for improvements they constructed which exceed their fair share and are also included in the City's Transportation Impact Fee program.

As of June 30, 2024, the fund balance available for expenditures was \$4,534,802.44. Expenditures from fund balance totaled \$711,136.53 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds collected that had been held more than five years.

**Transfers Out:** There is an annual Transfer Out of fees collected for the reimbursement of the General Fund for direct costs incurred for debt service relating to the Los Osos Valley Road Interchange. The City Council has authorized the future use of Traffic Impact Fees to finance at least half of the cost of the annual debt service payments. The transfer is annually assessed through the City's Cost Allocation Plan. For FY 2023-24, an amount of \$320,600 was transferred and used on debt service payments related to the LOVR Interchange completed project. Final debt payments associated with this transfer of funds will be FY 2044-45.

**Interfund Loan:** The Interfund Loan was authorized per Resolution No. 10513 (2014 Series) in the amount of \$1,504,676.08 to advance early reimbursement/credit of Prado Road improvement costs from the MASP Park Fee fund. Funds were loaned from MASP Transportation Impact Fee Fund (now the Citywide TIF Fund) to accommodate the reimbursement/credit. Final reconciliation for loan repayment occurred in FY 2023-24 and the loan has been paid in full along with interest, at a rate of average return for City investments.

507 - Citywide Transportation Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ 7,711,583.17	\$ 8,655,656.69	\$ 9,524,297.18	\$ 7,031,866.29	\$ 7,100,279.60
Prior Period Adjustment (1)	\$ -	\$ (3,151.00)	\$ -	\$ -	\$ -
Interfund Loan to Fund 512 (2)	\$ -	\$ -	\$ -	\$ -	\$ (1,504,676.08)
	<b>\$ 7,711,583.17</b>	<b>\$ 8,652,505.69</b>	<b>\$ 9,524,297.18</b>	<b>\$ 7,031,866.29</b>	<b>\$ 5,595,603.52</b>
Interest	\$ 252,653.83	\$ 2,509.13	\$ (236,023.88)	\$ 82,951.89	\$ 315,953.58
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ 2,157,532.70	\$ 3,065,469.58	\$ 1,715,908.93	\$ 1,369,546.11	\$ 899,741.83
<b>Total Revenue</b>	<b>\$ 2,410,186.53</b>	<b>\$ 3,067,978.71</b>	<b>\$ 1,479,885.05</b>	<b>\$ 1,452,498.00</b>	<b>\$ 1,215,695.41</b>
Expenses	\$ 1,186,113.01	\$ 1,542,832.20	\$ 3,380,159.86	\$ 1,104,084.69	\$ 390,536.53
Reimbursements	\$ -	\$ 367,755.02	\$ 312,156.08	\$ -	\$ -
Transfers Out	\$ 280,000.00	\$ 285,600.00	\$ 280,000.00	\$ 280,000.00	\$ 320,600.00
<b>Total Expenditures</b>	<b>\$ 1,466,113.01</b>	<b>\$ 2,196,187.22</b>	<b>\$ 3,972,315.94</b>	<b>\$ 1,384,084.69</b>	<b>\$ 711,136.53</b>
<b>Fund Balance End of Year</b>	<b>\$ 8,655,656.69</b>	<b>\$ 9,524,297.18</b>	<b>\$ 7,031,866.29</b>	<b>\$ 7,100,279.60</b>	<b>\$ 6,100,162.40</b>
Less Interest Receivable - Long Term Loans (3)	\$ -	\$ -	\$ -	\$ -	\$ 163,432.04
Less Loans Receivable (4)	\$ -	\$ -	\$ 1,164,368.13	\$ 1,164,368.13	\$ 1,401,927.92
<b>Net Fund Balance End of Year</b>	<b>\$ 8,655,656.69</b>	<b>\$ 9,524,297.18</b>	<b>\$ 5,867,498.16</b>	<b>\$ 5,935,911.47</b>	<b>\$ 4,534,802.44</b>

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 4,534,802.44
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 2,410,186.53
Revenues FY 20-21	\$ 3,067,978.71
Revenues FY 21-22	\$ 1,479,885.05
Revenues FY 22-23	\$ 1,452,498.00
Revenues FY 23-24	\$ 1,215,695.41
Total Revenues for last five years	\$ 9,626,243.70
<b>Funds Held in Excess of Five Years</b>	<b>\$ (5,091,441.26)</b> if positive, subject to findings

#### Notes

- (1) Prior Period Adjustment related to transfer in from Fund 501 attributed to FY 2019/ 2020.
- (2) \$1,504,676.08 is related to Interfund Loan repayment from Fund 507.
- (3) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.
- (4) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

### Airport Area Transportation Impact Fee – Fund 503

The Airport Area Transportation Impact Fee was established in 2005 by Resolution No. 9727 for the expansion of transportation facilities in the Airport Area Specific Plan (AASP) boundaries. The fees are intended to be used on Tank Farm Road Median Improvements, Unocal Local Road, Santa Fe Extension, Buckley Extension, and Bike Paths in the Airport Area. In addition, these funds can be used to reimburse the City for funds advanced from other sources or to reimburse developers who have been required to construct improvements beyond their fair share and those improvements are also in the Airport Area Transportation Fee Program. In 2018, the City Council adopted Resolution No. 10879 that consolidated this fee program into the Citywide Transportation Impact Fee Program. While the fee has been discontinued, the fund is still active to properly account for the fees that were collected that must be used on transportation projects in the Airport Area Specific Plan.

As of June 30, 2024, the fund balance available for expenditures was \$383,593.32. Expenditures from fund balance totaled \$308,600.08 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. Expenditures included one reimbursement payment in the amount of \$127,951.77 issued which is associated with the 600 Tank Farm Reimbursement Agreement. As of June 30, 2024, there was a balance of \$332,681.50 which had been held more than five years.

**Five Year Finding:** The fund balance is to be used for pre-construction activities (design, planning, permitting, etc.) for two transportation improvement projects programmed in the AASP TIF program: Tank Farm Road Widening (includes the Tank Farm/Santa Fe Roundabout) and Santa Fe Road Extension. Specifically, these funds will be used to reimburse the developer of the 600 Tank Farm development for eligible costs related to these transportation improvements.

As conditions of approval, the 600 Tank Farm developer is required to design and construct portions of the Tank Farm Road Widening and Santa Fe Road Extension improvements prior to this development. As documented in detail in the AASP and related EIR, the Tank Farm Widening and Santa Fe Road Extension projects represent transportation infrastructure that is needed to mitigate the impacts of new development within the city, particularly within the AASP boundaries. The initial proportionality and nexus to new development is described in further detail in the AASP (Chapter 8, Public Facilities Financing Plan).

Below is a list of projects on which these funds will be used and the anticipated amount of funding from all sources needed to complete the financing of these projects.

Project	Cost by Fund Source						TOTAL	%
	Direct Developer Contribution	%	Development Impact Fees	%	Other Local Funds/Grants	%		
Tank Farm Road Widening*	\$ 3,000,000.00	14%	\$ 13,300,000.00	60%	\$ 5,700,000.00	26%	\$ 22,000,000.00	100%
Santa Fe Road Extension (North)	\$ -	0%	\$ 432,000.00	40%	\$ 648,000.00	60%	\$ 1,080,000.00	100%
Santa Fe Road Extension (South)	\$ -	0%	\$ 1,000,000.00	40%	\$ 1,500,000.00	60%	\$ 2,500,000.00	100%

\* Includes Tank Farm/ Santa Fe Roundabout

The Tank Farm Road Widening and Santa Fe Road Extension projects are large, complex transportation improvements that are anticipated to be constructed in phases over several years as incremental development occurs. Funding is expected to be completed for the remaining projects as identified in the following timelines:

- For the Tank Farm Road Widening Project, funding is expected to be complete for the first component of project by 2025 (including Tank Farm Road/Santa Fe Roundabout). Funding for the remaining project components anticipated within 9 years, 2033.
- For the Santa Fe Road Extension (North) Project, funding for the first component of the project, which will be constructed by 600 Tank Farm development, (approximately 40% of the planned road extension) is expected to be complete by 2025. Funding for the remaining project components anticipated within 9 years, 2033.
- For the Santa Fe Road Extension (South) funding is anticipated within 9 years, 2033.

The portions of these projects to be implemented by the 600 Tank Farm development are anticipated to start construction in 2025. The direct developer contribution and local funds related to these improvements are fully funded. The portion of these project costs from development impact fees are partially funded, with \$608,016 to be applied from existing AASP TIF fund balance, and the remainder to be reimbursed to the developer from future transportation impact fee revenues—both from the 600 Tank Farm development itself and from revenues received from other developments benefitting from these improvements.

<b>503 - Airport Area Transportation Impact Fee Fund</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
<b>Fund Balance Beginning of Year</b>	\$ 1,153,501.74	\$ 1,141,565.19	\$ 896,694.57	\$ 675,535.70	\$ 664,234.94
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ 1,153,501.74	\$ 1,141,565.19	\$ 896,694.57	\$ 675,535.70	\$ 664,234.94
Interest	\$ 33,424.80	\$ 262.43	\$ (21,170.76)	\$ 7,701.88	\$ 27,958.46
Impact Fees	\$ 827.24	\$ 400.12	\$ 1,507.65	\$ -	\$ -
<b>Total Revenue</b>	\$ 34,252.04	\$ 662.55	\$ (19,663.11)	\$ 7,701.88	\$ 27,958.46
Expenses	\$ 46,188.59	\$ 245,533.17	\$ 201,495.76	\$ 19,002.64	\$ 180,648.31
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 127,951.77
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 46,188.59	\$ 245,533.17	\$ 201,495.76	\$ 19,002.64	\$ 308,600.08
<b>Fund Balance End of Year</b>	\$ 1,141,565.19	\$ 896,694.57	\$ 675,535.70	\$ 664,234.94	\$ 383,593.32
Less Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ 1,141,565.19	\$ 896,694.57	\$ 675,535.70	\$ 664,234.94	\$ 383,593.32

**Five Year Revenue Analysis**

Net Fund Ending Balance (6/30/24)	\$ 383,593.32
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 34,252.04
Revenues FY 20-21	\$ 662.55
Revenues FY 21-22	\$ (19,663.11)
Revenues FY 22-23	\$ 7,701.88
Revenues FY 23-24	\$ 27,958.46
Total Revenues for last five years	\$ 50,911.82
Funds Held in Excess of Five Years	\$ 332,681.50 if positive, then subject to findings

**Notes**

N/A



**Los Osos Valley Road Transportation Impact Fee – Fund 504**

The Los Osos Valley Road Transportation Impact Fee was established as an add-on fee in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 for the expansion of capacity for the Los Osos Valley Road (LOVR) interchange at US 101 for construction, project management, and inspection. Though the project has been completed, there are still minor projects that the city will need to implement at this location. The fee program was revised in 2019 to reflect the completion of the interchange construction work and the remaining projects. The City has a Reimbursement Agreement with Costco Wholesale Corporation for improvements constructed by Costco at the LOVR interchange and is still an ongoing obligation of this fund.

As of June 30, 2024, the fund balance available for expenditures was \$616,787.73. The only expenditure in FY 2023-24 was the annual reimbursement payment made to Costco in the amount of \$22,885.69. Refer to Exhibit A and Exhibit B for details of projects being funded by this fee. As of June 30, 2024, there was a balance of \$305,429.80 which had been held more than five years.

**Five Year Finding:** The funds held are planned to be used to satisfy a portion of the remaining obligation under the Reimbursement Agreement for Realignment of Calle Joaquin South between Costco and the City of San Luis Obispo. The \$305,429.80 amount held more than five years along with additional unexpended fund balance not held more than five years will be used to make a \$516,787.73 lump-sum payment towards the outstanding reimbursement agreement obligation. This is expected to occur prior to December 31, 2024. The reimbursement to Costco for the realignment of Calle Joaquin South has been ongoing since 2006, with the payment amount varying from year to year based on actual LOVR TIF fees collected from new development. A balance of \$1,472,278.83 will remain on this reimbursement obligation following the lump-sum payment. Timing for payment of the remaining balance under the agreement will depend on the amount of new LOVR TIF fees collected each year.

Below is a summary reflecting the project these funds will be used on and the anticipated amount of funding from all sources needed to complete the financing.

Project	Cost by Fund Source						TOTAL	%
	Direct Developer Contribution	%	Development Impact Fees	%	Other Local Funds/Grants	%		
Costco Reimbursement*	\$ -	0%	\$ 1,989,066.56	100%	\$ -	0%	\$ 1,989,066.56	100%

\*Total cost includes annual CPI adjustments to remaining reimbursement obligation, as documented in 2019 LOVR TIF Nexus Study.

Note: Costco has first priority to fees collected under the terms of the reimbursement agreement.

504 - LOVR Transportation Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ 713,044.59	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27	\$ 416,719.77
Interest	\$ 26,655.45	\$ 124.06	\$ (12,090.27)	\$ 4,582.99	\$ 21,181.85
Impact Fees	\$ -	\$ -	\$ 126,725.54	\$ (57,593.49)	\$ 201,771.80
<b>Total Revenue</b>	\$ 26,655.45	\$ 124.06	\$ 114,635.27	\$ (53,010.50)	\$ 222,953.65
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 270,094.10	\$ -	\$ -	\$ 114,635.00	\$ 22,885.69
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 270,094.10	\$ -	\$ -	\$ 114,635.00	\$ 22,885.69
<b>Fund Balance End of Year</b>	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27	\$ 416,719.77	\$ 616,787.73
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27	\$ 416,719.77	\$ 616,787.73

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 616,787.73
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 26,655.45
Revenues FY 20-21	\$ 124.06
Revenues FY 21-22	\$ 114,635.27
Revenues FY 22-23	\$ (53,010.50)
Revenues FY 23-24	\$ 222,953.65
Total Revenues for last five years	\$ 311,357.93
<b>Funds Held in Excess of Five Years</b>	\$ 305,429.80 if positive, then subject to findings

#### Notes

N/A

## San Luis Ranch Transportation Impact Fee – Fund 514

The San Luis Ranch Transportation Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879. This fee applies to development within San Luis Ranch only and represents the Citywide Transportation Impact Fee with appropriate adjustments to exclude costs related to the US 101/Prado Road Interchange project. The Development Agreement between City and San Luis Ranch was approved and adopted by Council in 2018 and requires the San Luis Ranch development to provide a direct contribution of 28% of the costs of construction of the Highway 101/ Prado Road Interchange. In exchange the city charges the San Luis Ranch developer a discounted Citywide Transportation Impact Fee. Because the developer is paying this obligation directly, an adjusted Citywide Transportation Impact Fee—the San Luis Ranch Transportation Impact Fee— was created to ensure that development within San Luis Ranch does not overpay towards the Prado Road Interchange project.

As of June 30, 2024, the fund balance available for expenditures was \$2,157,823.01. Expenditures from fund balance totaled \$3,703.80 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

514 - SLR Transportation Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 458,855.53	\$ 1,289,408.48
Interest	\$ -	\$ -	\$ (2,186.54)	\$ 17,116.18	\$ 79,786.64
Transfers In	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
Impact Fees	\$ -	\$ -	\$ 457,690.07	\$ 837,532.77	\$ 792,331.69
<b>Total Revenue</b>	\$ -	\$ -	\$ 465,503.53	\$ 854,648.95	\$ 872,118.33
Expenses	\$ -	\$ -	\$ 6,648.00	\$ 24,096.00	\$ 3,703.80
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 6,648.00	\$ 24,096.00	\$ 3,703.80
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 458,855.53	\$ 1,289,408.48	\$ 2,157,823.01
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 458,855.53	\$ 1,289,408.48	\$ 2,157,823.01

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 2,157,823.01
Less: Revenues for last five years:	
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ -
Revenues FY 21-22	\$ 465,503.53
Revenues FY 22-23	\$ 854,648.95
Revenues FY 23-24	\$ 872,118.33
Total Revenues for last five years	\$ 2,192,270.81
<b>Funds Held in Excess of Five Years</b>	\$ (34,447.80) if positive, then subject to findings

### Notes

N/A

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### **Orcutt Area Transportation Impact Fee – Fund 515**

The Orcutt Area Transportation Impact Fee was established in 2010 by Resolution No. 10222 for the expansion of transportation facilities in and around the Orcutt Area Specific Plan boundaries. Specifically, Chapter 8 of the Public Facilities Financing Plan for the Orcutt Area Specific Plan provides a detailed description of the transportation improvements needed to serve this area. The fees are intended to fund transportation improvements or may be used to reimburse the City for funds advanced from other sources to pay for design and construction, or to reimburse developers who have constructed transportation improvements beyond their fair share and are also included in the Orcutt Area Transportation Impact Fee Program. This fund was created in FY 2020-21 with the reorganization of the chart of accounts to separately account for Orcutt Area Transportation Impact Fees from other transportation impact fees. The fee was created as a financing strategy to fund the burden of public facilities that must be carried by development in the Orcutt Area Specific Plan.

The OASP Public Facilities Financing Plan (PFFP) was originally prepared in September 2009, and updated in November 2016, December 2017, and October 2018, to update costs reflecting current construction estimates and to revise the scope of certain capital improvement projects within the PFFP.

As of June 30, 2024, the fund balance available for expenditures was \$1,473,245.02. There have been no impact fees collected since FY 2021-22. In addition, no expenditures have been made in the prior three years. Refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. Fund balance is being held until eligible transportation projects are identified in the Orcutt Area. As of June 30, 2024, there were no funds collected which had been held more than five years.

515 - OASP Transportation Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 692,609.95	\$ 1,392,254.93	\$ 1,408,677.24
Interest	\$ -	\$ 51.35	\$ (29,354.51)	\$ 16,422.31	\$ 64,567.78
Impact Fees	\$ -	\$ 909,089.60	\$ 728,999.49	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ 909,140.95	\$ 699,644.98	\$ 16,422.31	\$ 64,567.78
Expenses	\$ -	\$ 216,531.00	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ 216,531.00	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ 692,609.95	\$ 1,392,254.93	\$ 1,408,677.24	\$ 1,473,245.02
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ -	\$ 692,609.95	\$ 1,392,254.93	\$ 1,408,677.24	\$ 1,473,245.02

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 1,473,245.02
Less: Revenues for last five years:	
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ 909,140.95
Revenues FY 21-22	\$ 699,644.98
Revenues FY 22-23	\$ 16,422.31
Revenues FY 23-24	\$ 64,567.78
Total Revenues for last five years	\$ 1,689,776.02
<b>Funds Held in Excess of Five Years</b>	\$ <b>(216,531.00)</b> if positive, then subject to findings

#### Notes

N/A

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## Wastewater and Water Impact Fees





## Wastewater Impact Fee – Fund 506

The Wastewater Impact Fee was established in 2018 by Resolution No. 10880 as part of the 2017 Water and Wastewater Capacity and Connection Fee Study. The Wastewater Impact Fee Fund 506 is used to separately collect and account for impact fees and is treated as a pass-through to the Sewer Fund 602. Wastewater Impact Fees are governed by Municipal Code 4.20.140. Effective June 5, 2019, the Wastewater Impact Fee was updated to include the cost of the Buckley Lift Station, the updated fee was adopted with Resolution No. 11020. The fees collected are to be used for the expansion and improvement of facilities used for sewer collection and sewer treatment. Specifically, the facilities and improvements to be paid for by these fees are listed in the 2017 Water and Wastewater Capacity and Connection Fee Study.

As of June 30, 2024, the fund balance available for expenditures is \$6,112,687.91. Expenditures from fund balance totaled \$943,559.30 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

506 - Wastewater Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ (3,860,944.33)	\$ (1,855,760.63)	\$ 1,381,307.43	\$ 4,607,552.55	\$ 5,058,418.33
Prior Period Adjustment (1)	\$ -	\$ -	\$ 875,136.06	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ (3,860,944.33)	\$ (1,855,760.63)	\$ 2,256,443.49	\$ 4,607,552.55	\$ 5,058,418.33
Interest	\$ 35,833.68	\$ 412.53	\$ 11,202.64	\$ 4,104.37	\$ 19,232.11
Impact Fees	\$ 2,582,196.54	\$ 3,834,707.17	\$ 3,685,007.64	\$ 1,980,885.60	\$ 2,911,429.16
<b>Total Revenue</b>	\$ 2,618,030.22	\$ 3,835,119.70	\$ 3,696,210.28	\$ 1,984,989.97	\$ 2,930,661.27
Expenses	\$ 612,846.52	\$ 598,051.64	\$ 1,345,101.22	\$ 1,534,124.19	\$ 943,559.30
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 612,846.52	\$ 598,051.64	\$ 1,345,101.22	\$ 1,534,124.19	\$ 943,559.30
<b>Fund Balance End of Year</b>	\$ (1,855,760.63)	\$ 1,381,307.43	\$ 4,607,552.55	\$ 5,058,418.33	\$ 7,045,520.30
Interest Receivable - Long Term Loans (2)	\$ -	\$ -	\$ -	\$ -	\$ 134,087.39
Less Loans Receivable (3)	\$ -	\$ -	\$ 798,745.00	\$ 798,745.00	\$ 798,745.00
<b>Net Fund Balance End of Year</b>	\$ (1,855,760.63)	\$ 1,381,307.43	\$ 3,808,807.55	\$ 4,259,673.33	\$ 6,112,687.91

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 6,112,687.91
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 2,618,030.22
Revenues FY 20-21	\$ 3,835,119.70
Revenues FY 21-22	\$ 3,696,210.28
Revenues FY 22-23	\$ 1,984,989.97
Revenues FY 23-24	\$ 2,930,661.27
Total Revenues for last five years	\$ 15,065,011.44
<b>Funds Held in Excess of Five Years</b>	\$ (8,952,323.53) if positive, subject to findings

### Notes

(1) Prior Period Adjustments are related to Loan Receivable & Accrued Interest

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

## Water Impact Fee – Fund 509

The Water Impact Fee was established in 2018 by Resolution No. 10880 as part of the 2017 Water and Wastewater Capacity and Connection Fee Study. The Water Impact Fee Fund 509 is used to separately collect and account for impact fees collected and is treated as a pass-through to the Water Fund 601. Water Impact Fees are governed by Municipal Code 4.20.140. Fees collected are intended to fund the expansion and improvement of facilities used for water supply, water treatment, and water distribution necessary to serve new development. Specifically, the facilities and improvements to be paid for by these fees are listed in the 2017 Water and Wastewater Capacity and Connection Fee Study.

As of June 30, 2024, the fund balance available for expenditures was \$8,378,371.30. Expenditures from fund balance totaled \$2,643,232.35 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

509 - Water Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ (1,221,266.39)	\$ 103,448.30	\$ 2,558,135.60	\$ 6,615,357.47	\$ 8,029,799.39
Prior Period Adjustment (1)	\$ -	\$ -	\$ 1,624,196.66	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ (1,221,266.39)	\$ 103,448.30	\$ 4,182,332.26	\$ 6,615,357.47	\$ 8,029,799.39
Interest	\$ -	\$ 59.19	\$ 34,684.96	\$ 32,425.24	\$ 35,327.89
Impact Fees	\$ 3,723,459.97	\$ 4,744,361.10	\$ 5,160,019.76	\$ 3,616,306.55	\$ 4,686,719.14
<b>Total Revenue</b>	\$ 3,723,459.97	\$ 4,744,420.29	\$ 5,194,704.72	\$ 3,648,731.79	\$ 4,722,047.03
Expenses	\$ 2,398,745.28	\$ 2,289,732.99	\$ 2,761,679.51	\$ 2,234,289.87	\$ 2,643,232.35
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 2,398,745.28	\$ 2,289,732.99	\$ 2,761,679.51	\$ 2,234,289.87	\$ 2,643,232.35
<b>Fund Balance End of Year</b>	\$ 103,448.30	\$ 2,558,135.60	\$ 6,615,357.47	\$ 8,029,799.39	\$ 10,108,614.07
Interest Receivable - Long Term Loans (2)	\$ -	\$ -	\$ -	\$ -	\$ 253,900.30
Less Loans Receivable (3)	\$ -	\$ -	\$ 1,476,189.03	\$ 1,476,189.03	\$ 1,476,342.47
<b>Net Fund Balance End of Year</b>	\$ 103,448.30	\$ 2,558,135.60	\$ 5,139,168.44	\$ 6,553,610.36	\$ 8,378,371.30

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 8,378,371.30
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 3,723,459.97
Revenues FY 20-21	\$ 4,744,420.29
Revenues FY 21-22	\$ 5,194,704.72
Revenues FY 22-23	\$ 3,648,731.79
Revenues FY 23-24	\$ 4,722,047.03
Total Revenues for last five years	\$ 22,033,363.80
<b>Funds Held in Excess of Five Years</b>	\$ (13,654,992.50) if positive, subject to findings

### Notes

(1) Prior Period Adjustments is related to Loan Receivable & Accrued Interest

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

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## Emergency Service Facilities Impact Fee



## Fire Impact Fee – Fund 516

The Fire Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help ensure there are sufficient fire facilities and vehicles to serve new development. Fees collected will be used to help renovate Fire Stations 1-4, to construct Fire Station 5, and to replace fire vehicles, all of which are needed to serve new development.

As of June 30, 2024, the fund balance available for expenditures is \$283,990.20. There have been no expenditures from this fund since inception and there are no current Fire projects planned which will use impact fees as a funding source. Refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. Fund balance is currently being held until a need for fire facilities is identified. As of June 30, 2024, there were no funds collected that had been held more than five years.

516 - Fire Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 66,123.61	\$ 200,219.76	\$ 214,607.26
Interest	\$ -	\$ 10.18	\$ (16,497.18)	\$ 2,710.96	\$ 14,584.27
Transfers In (1)	\$ -	\$ -	\$ 85,996.16	\$ -	\$ -
Impact Fees	\$ -	\$ 66,113.43	\$ 64,597.17	\$ 11,676.54	\$ 169,372.67
<b>Total Revenue</b>	\$ -	\$ 66,123.61	\$ 134,096.15	\$ 14,387.50	\$ 183,956.94
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ 66,123.61	\$ 200,219.76	\$ 214,607.26	\$ 398,564.20
<i>Less Interest Receivable - Long Term Loans (2)</i>	\$ -	\$ -	\$ -	\$ -	\$ 12,005.26
<i>Less Loans Receivable (3)</i>	\$ -	\$ -	\$ 78,276.25	\$ 78,276.25	\$ 102,568.74
<b>Net Fund Balance End of Year</b>	\$ -	\$ 66,123.61	\$ 121,943.51	\$ 136,331.01	\$ 283,990.20

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 283,990.20
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 84,735.61
Revenues FY 20-21	\$ 66,321.46
Revenues FY 21-22	\$ 48,099.99
Revenues FY 22-23	\$ 14,387.50
Revenues FY 23-24	\$ 183,956.94
Total Revenues for last five years	\$ 397,501.51
<b>Funds Held in Excess of Five Years</b>	\$ <b>(113,511.31)</b> if positive, subject to findings

### Notes

(1) Transfer in from Fund 508: FY 2019/ 20 = \$96,344.08 fees + \$2,732.41 int = \$99,076.49; FY 2020/21 = \$235.50 int

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

## Police Impact Fee – Fund 517

The Police Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help ensure there are sufficient police facilities and vehicles to serve new development. Fees collected will be used to help construct a new police headquarters and purchase vehicles to maintain the existing ratio of police vehicles to serve new development.

As of June 30, 2024, the fund balance available for expenditures was \$356,838.60. There have been no expenditures from this fund since inception, however, it is expected that the balance will be used in FY 2024-25 to fund tenant improvements to a facility recently purchased by the City located at 1106 Walnut Street, which will house police administration functions. Refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds collected which had been held more than five years.

517 - Police Impact Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ 72,656.08	\$ 245,445.94	\$ 237,008.22
Interest	\$ -	\$ 10.89	\$ (19,445.24)	\$ 3,214.90	\$ 16,294.44
Transfers In (1)	\$ -	\$ -	\$ 102,358.84	\$ -	\$ -
Impact Fees	\$ -	\$ 72,645.19	\$ 89,876.26	\$ (11,652.62)	\$ 195,116.01
<b>Total Revenue</b>	\$ -	\$ 72,656.08	\$ 172,789.86	\$ (8,437.72)	\$ 211,410.45
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ 72,656.08	\$ 245,445.94	\$ 237,008.22	\$ 448,418.67
<i>Less Interest Receivable - Long Term Loans (2)</i>	\$ -	\$ -	\$ -	\$ -	\$ 6,299.92
<i>Less Loans Receivable (3)</i>	\$ -	\$ -	\$ 56,781.01	\$ 56,781.01	\$ 85,280.15
<b>Net Fund Balance End of Year</b>	\$ -	\$ 72,656.08	\$ 188,664.93	\$ 180,227.21	\$ 356,838.60

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 356,838.60
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 99,076.49
Revenues FY 20-21	\$ 72,891.58
Revenues FY 21-22	\$ 70,431.02
Revenues FY 22-23	\$ (8,437.72)
Revenues FY 23-24	\$ 205,994.68
Total Revenues for last five years	\$ 439,956.05
<b>Funds Held in Excess of Five Years</b>	\$ <b>(83,117.45)</b> if positive, then subject to findings

### Notes

(1) Transfer in from Fund 508: FY 2019/ 20 = \$96,344.08 fees + \$2,732.41 int = \$99,076.49; FY 2020/21 = \$235.50 int

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments reduce the amount of available funding.



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## In-Lieu Fee Funds





## Parkland In-Lieu Fee (Quimby) - Fund 501

The Parkland In-Lieu Fee was established in 1994 per Government Code 66477, also known as the Quimby Act, and applies to new single-family and multifamily condominium developments. Parkland In-lieu Fees are governed by Municipal Code 16.22.040 – 16.22.110. Developers are required to either dedicate land for parks or pay an in-lieu fee as a condition of approval. The land, fees, or combination thereof are to be used only for the purpose of developing new or rehabilitating existing neighborhood park, community park or recreational facilities to serve the subdivision in which the fees were collected. Under the Quimby Act, the base standard for parks is 3.0 acres per 1,000 residents and cannot be any higher than 5.0 acres per 1,000 residents. The Parkland In-Lieu fee has been established for the City with a standard of 4.18 acres per 1,000 residents. At the prior direction of the City Council, even though this fee is not an impact fee as defined by The Mitigation Fee Act, the fund is included in this report for transparency and public engagement.

As of June 30, 2024, the fund balance available for expenditures was \$1,998,586.43. Expenditures from fund balance totaled \$1,234,968.18 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

501 - Quimby In-Lieu Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ 2,955,243.23	\$ 4,709,560.11	\$ 3,405,467.67	\$ 3,107,198.95	\$ 3,205,116.00
Prior Period Adjustment (1)	\$ 573,419.00	\$ (3,193,263.41)	\$ -	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ 3,528,662.23	\$ 1,516,296.70	\$ 3,405,467.67	\$ 3,107,198.95	\$ 3,205,116.00
Interest	\$ 137,452.72	\$ 941.09	\$ (84,393.63)	\$ 37,390.95	\$ 142,963.66
In-Lieu Fees	\$ 1,249,959.27	\$ 1,900,253.58	\$ 126,518.63	\$ 110,414.52	\$ 128,484.95
<b>Total Revenue</b>	\$ 1,387,411.99	\$ 1,901,194.67	\$ 42,125.00	\$ 147,805.47	\$ 271,448.61
Expenses	\$ 206,514.11	\$ 12,023.70	\$ 340,393.72	\$ 49,888.42	\$ 1,234,968.18
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 206,514.11	\$ 12,023.70	\$ 340,393.72	\$ 49,888.42	\$ 1,234,968.18
<b>Fund Balance End of Year</b>	\$ 4,709,560.11	\$ 3,405,467.67	\$ 3,107,198.95	\$ 3,205,116.00	\$ 2,241,596.43
Interest Receivable - Long Term Loans (2)	\$ -	\$ -	\$ -	\$ -	\$ 15,421.27
Less Loans Receivable (3)	\$ -	\$ -	\$ 143,044.36	\$ 143,044.36	\$ 227,588.73
<b>Net Fund Balance End of Year</b>	\$ 4,709,560.11	\$ 3,405,467.67	\$ 2,964,154.59	\$ 3,062,071.64	\$ 1,998,586.43

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 1,998,586.43
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 1,387,411.99
Revenues FY 20-21	\$ 1,901,194.67
Revenues FY 21-22	\$ 42,125.00
Revenues FY 22-23	\$ 147,805.47
Revenues FY 23-24	\$ 271,448.61
Total Revenues for last five years	\$ 3,749,985.74
<b>Funds Held in Excess of Five Years</b>	\$ (1,751,399.31) if positive, then subject to findings

### Notes

(1) Prior Period Adjustment is related to transfer out to other funds 510, 511, 512, and 519.

(2) Interest Receivable - Long Term Loans is related to interest on deferred payment of impact fees related to affordable housing developments and reduces the amount of available funding.

(3) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments reduces the amount of available funding.

## Open Space Protection In-Lieu Fee – Fund 502

The Open Space Protection In-Lieu Fee was established in 2005 by Resolution No. 9728 to address the need to acquire new open space lands, specifically in the Airport Area Specific Plan commensurate with similar land lost to development projects. While the fee has been discontinued FY 2018-19, the fund is still active to properly account for the fees that were collected in the past and that must be used specifically on open space protection projects within the Airport Area Specific Plan. The fund is also utilized to capture funds related to Grants and other Miscellaneous Revenue related to Open Space. The City expects to utilize the remaining funds for open space transactions during in the upcoming years to expend the remainder of the fund. At the direction of the City Council, even though this fee is not an impact fee as defined by The Mitigation Fee Act, the fund is included in this report for transparency and public engagement.

As of June 30, 2024, the fund balance available for expenditures was \$13,697.72. There were no revenues, other than small amount of interest, and no expenditures in FY 2023-24, refer to Exhibit A for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

<b>502 - Open Space Protection In-Lieu Fee Fund</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ (145,072.37)</b>	<b>\$ 20,310.51</b>	<b>\$ 20,315.51</b>	<b>\$ 12,949.06</b>	<b>\$ 13,097.39</b>
Interest	\$ (382.67)	\$ 5.00	\$ (466.45)	\$ 148.33	\$ 600.33
Other State Grants	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu Fees	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 199,617.33</b>	<b>\$ 5.00</b>	<b>\$ (466.45)</b>	<b>\$ 148.33</b>	<b>\$ 600.33</b>
Expenses	\$ 34,234.45	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ 6,900.00	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 34,234.45</b>	<b>\$ -</b>	<b>\$ 6,900.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance End of Year</b>	<b>\$ 20,310.51</b>	<b>\$ 20,315.51</b>	<b>\$ 12,949.06</b>	<b>\$ 13,097.39</b>	<b>\$ 13,697.72</b>
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	<b>\$ 20,310.51</b>	<b>\$ 20,315.51</b>	<b>\$ 12,949.06</b>	<b>\$ 13,097.39</b>	<b>\$ 13,697.72</b>

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 13,697.72
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 199,617.33
Revenues FY 20-21	\$ 5.00
Revenues FY 21-22	\$ (466.45)
Revenues FY 22-23	\$ 148.33
Revenues FY 23-24	\$ 600.33
Total Revenues for last five years	\$ 199,904.54
<b>Funds Held in Excess of Five Years</b>	<b>\$ (186,206.82)</b> if positive, then subject to findings

### Notes

N/A

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### **Affordable Housing Inclusionary Fee - Fund 505**

The Affordable Housing Inclusionary Fee is governed by the City's Inclusionary Housing Ordinance (Ordinance No. 1346) established in 1999 to provide funding for the provision of affordable housing and for reasonable costs associated with the development of affordable housing. Developers either pay a fee or must construct affordable units to meet their inclusionary housing requirements. This fee is governed by Municipal Code 17.138.060.

As of June 30, 2024, the fund balance available for expenditures was \$(2,628,337.95). Expenditures from fund balance totaled \$3,499,890, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds which had been held more than five years.

**Transfers:** Transfer outs each year are reimbursements to the General Fund for payment of obligations related to Affordable Housing. The transfer out amount of \$207,000 to the General Fund for FY 2023-24 is comprised of the following: \$150,000 for HouseKeys Contract Renewal; \$40,000 for Housing Trust Fund; and \$17,000 to General Fund for administrative expenses. These are set amounts that occur annually and are expected to continue in future years.

**Negative Fund Balance:** The negative fund balance \$(2,609,615.75) can be attributed to the Interest Receivable on Long Term Loans in the amount \$2,589,658.15. This item reduces the amount of available fund balance because the City is not expected to have the cash in hand for many years. This amount was not taken into consideration at the time staff requested and Council approved the 736 Orcutt project, which exceeded the Affordable Housing Fund's available balance to provide for new initiatives. The result is that the available fund balance is now negative and will require replenishment before further initiatives can be considered. Additionally, there are still \$9,229,751.16 in Loans Receivable to twenty affordable housing projects within the city that have been built over the last 25 years. These loans vary in term and interest rates, from 20 to 55-year repayment terms and anywhere from 0-4% fixed interest. These loans receivables reduce the available fund balance which can be expended in future years. Furthermore, in-lieu fee revenue was slightly lower in FY 2023-24. In-Lieu Fees are the only source of revenue to this fund.

505 - Affordable Housing Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ 2,835,974.60	\$ 8,589,919.11	\$ 9,178,296.23	\$ 9,784,738.96	\$ 10,275,529.96
Prior Period Adjustments (1)	\$ 6,049,429.16	\$ 417,042.00	\$ 165,548.77	\$ (420,335.00)	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ 8,885,403.76	\$ 9,006,961.11	\$ 9,343,845.00	\$ 9,364,403.96	\$ 10,275,529.96
Interest	\$ 73,778.48	\$ 218,935.12	\$ (37,152.17)	\$ 176,699.03	\$ 119,868.30
Misc Revenue	\$ -	\$ -	\$ 153,171.13	\$ 419,260.00	\$ -
Grants	\$ -	\$ -	\$ -	\$ 1,700,000.00	\$ 1,358,189.20
Housing Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ 138,625.00
In Lieu Fees	\$ 17,736.87	\$ 10,600.00	\$ 411,875.00	\$ 554,987.90	\$ 355,408.10
<b>Total Revenue</b>	\$ 91,515.35	\$ 229,535.12	\$ 527,893.96	\$ 2,850,946.93	\$ 1,972,090.60
Expenses	\$ 330,000.00	\$ -	\$ -	\$ 1,700,000.00	\$ 3,499,890.00
Transfers Out	\$ 57,000.00	\$ 58,200.00	\$ 87,000.00	\$ 239,820.93	\$ 207,000.00
<b>Total Expenditures</b>	\$ 387,000.00	\$ 58,200.00	\$ 87,000.00	\$ 1,939,820.93	\$ 3,706,890.00
<b>Fund Balance End of Year</b>	\$ 8,589,919.11	\$ 9,178,296.23	\$ 9,784,738.96	\$ 10,275,529.96	\$ 8,540,730.56
Add Unearned Revenue (ARPA Grant) (2)	\$ -	\$ -	\$ 2,964,467.00	\$ 1,264,467.00	\$ -
Less Loans Receivable (3)	\$ 6,314,429.16	\$ 8,001,471.16	\$ 9,670,906.16	\$ 9,229,751.16	\$ 9,229,751.16
Less Interest Receivable - Long Term Loans (4)	\$ -	\$ -	\$ -	\$ -	\$ 2,589,658.15
Less Allowance for Doubtful Accounts (5)	\$ (215,000.00)	\$ (215,000.00)	\$ (669,063.00)	\$ (669,063.00)	\$ (669,063.00)
<b>Net Fund Balance End of Year</b>	\$ 2,490,489.95	\$ 1,391,825.07	\$ 3,747,362.80	\$ 2,979,308.80	\$ (2,609,615.75)

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ (2,609,615.75)
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 91,515.35
Revenues FY 20-21	\$ 229,535.12
Revenues FY 21-22	\$ 527,893.96
Revenues FY 22-23	\$ 1,150,946.93
Revenues FY 23-24	\$ 613,901.40
Total Revenues for last five years	\$ 2,613,792.76
<b>Funds Held in Excess of Five Years</b>	\$ (5,223,408.51) if positive, then subject to findings

#### Notes

(1) Prior Period Adjustments in FY 19-20, FY 20-21 and FY 21-22 is related to Loan Receivable & Accrued Interest; in FY 22-23 it reflects separation of BEGIN loan activity into a new Fund.

(2) Unearned Revenue is ARPA Grant not reflected as Revenue.

(3) Loans Receivable are affordable housing loans to property owners. Loans Receivables reduce the amount of available funding for future spending.

(4) Interest Receivable - Long Term Loans is interest on long term affordable housing loans to property owners. Interest Receivable reduce the amount of available funding for future spending.

(5) Allowance for doubtful accounts reduces the Loans Receivables and represents the portion of Loans Receivables which may not be realized.

Parking In-Lieu fees are governed by the City’s Municipal Code (Ordinance No. 1422) established in 2002 and are collected to satisfy the parking demand requirements of new development projects within a designated parking in-lieu fee area. Parking In-Lieu fees are governed by Municipal Code 4.30. The fees collected in this fund contribute to revenue in the Parking Fund and can be used only for the development or maintenance of parking to offset the demand requirement of new development projects within the parking in-lieu fee area. At the direction of the City Council, even though this fee is not an impact fee as defined by The Mitigation Fee Act, the fund is included in this report for transparency and public engagement.

As of June 30, 2024, the fund balance available for expenditures was \$317,995.41. Expenditures from fund balance totaled \$2,104,922.15 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there was a balance of \$268,075.39 which had been held more than five years.

**Five Year Finding:** Parking In-Lieu Fee revenues will partially fund the construction of a new public parking structure referred to as the Cultural Arts District Parking Structure. There was a delay in overall project readiness which affected the timing of bond issuance needed to fully fund the project. The City’s Municipal Code requires Parking In-Lieu Fees collected to be used only for the development or maintenance of parking to offset the demand requirement of new development projects within the Parking In-Lieu Fee area. The new public parking structure is within the Parking In-Lieu Fee area and will offset parking demand requirements for new developments that do not fully satisfy their parking requirements on-site.

The Cultural Arts District Parking Structure project is funded by a combination of Parking In-Lieu Fee revenue and bond proceeds as summarized in the table below. Parking In-Lieu Fee revenue is received during the permitting process and deposited into the Parking Enterprise Fund. Proceeds from bond sales were secured in August 2023 and have since been deposited into City accounts. The remaining Parking In-Lieu Fee revenue still held by the city will be expended in FY 2024-25.

Project	Cost by Fund Source						TOTAL	%
	Bond Proceeds	%	Parking In-Lieu Fees	%	Other Local Funds/Grants	%		
Cultural Arts District Parking Structure	\$ 39,677,521.30	90%	\$ 4,461,573.68	10%	\$ -	0%	\$ 44,139,094.98	100%

611 - Parking In-Lieu Account	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	\$ 4,411,653.66	\$ 3,362,227.47	\$ 3,142,232.50	\$ 3,142,232.50	\$ 2,422,917.56
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ 15,404.78	\$ 10,691.28	\$ -	\$ 23,823.96	\$ -
<b>Total Revenue</b>	\$ 15,404.78	\$ 10,691.28	\$ -	\$ 23,823.96	\$ -
Expenses	\$ 1,064,830.97	\$ 230,686.25	\$ -	\$ 743,138.90	\$ 2,104,922.15
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,064,830.97	\$ 230,686.25	\$ -	\$ 743,138.90	\$ 2,104,922.15
<b>Fund Balance End of Year</b>	\$ 3,362,227.47	\$ 3,142,232.50	\$ 3,142,232.50	\$ 2,422,917.56	\$ 317,995.41
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ 3,362,227.47	\$ 3,142,232.50	\$ 3,142,232.50	\$ 2,422,917.56	\$ 317,995.41

#### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 317,995.41
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 15,404.78
Revenues FY 20-21	\$ 10,691.28
Revenues FY 21-22	\$ -
Revenues FY 22-23	\$ 23,823.96
Revenues FY 23-24	\$ -
Total Revenues for last five years	\$ 49,920.02
<b>Funds Held in Excess of Five Years</b>	\$ 268,075.39 if positive, then subject to findings

#### Notes

N/A

## Public Art In-Lieu Fee - Fund 207

The Public Art In-Lieu Fee, adopted by the City Council on September 14, 2000, through Ordinance No. 1372, reflects the City's commitment to enhancing its cultural and aesthetic landscape. The program dates to 1990, when the City established the Visual Arts in Public Places Program, which required 1% of City-funded capital projects to be dedicated to public art. In 2000, this initiative was expanded to include private development, requiring non-residential projects with construction costs exceeding \$100,000 to contribute public art valued at 0.5% of the total cost or pay an in-lieu fee to the City's public art fund. The program offers developers flexibility, allowing them to either incorporate art into their projects or contribute to the broader public art fund. This voluntary approach helps ensure that public art continues to enrich the City's cultural landscape by enhancing both private developments and public spaces. Governed under Municipal Code 17.70.140, the Public Art In-Lieu Fee plays a vital role in promoting the City's artistic and cultural goals, helping to create a more vibrant and engaging environment for residents and visitors alike.

As of June 30, 2024, the fund balance available for expenditures was \$1,526,587.79. Expenditures from fund balance totaled \$190,647.40 in FY 2023-24, refer to Exhibit A and Exhibit B for details of projects which are being funded with this fee. As of June 30, 2024, there were no funds that had been held more than five years.

207 - Public Art In-Lieu Fee Fund	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>Fund Balance Beginning of Year</b>	<b>\$ 620,934.19</b>	<b>\$ 591,096.94</b>	<b>\$ 568,401.48</b>	<b>\$ 798,038.30</b>	<b>\$ 1,269,844.49</b>
Interest	\$ 17,813.41	\$ 143.88	\$ (16,319.37)	\$ 16,742.18	\$ 63,177.70
Transfers In	\$ -	\$ -	\$ 442,500.00	\$ 442,500.00	\$ 425,000.00
In-Lieu Fees	\$ 18,673.00	\$ (1,357.13)	\$ 99,698.00	\$ 220,854.00	\$ 49,763.00
<b>Total Revenue</b>	<b>\$ 36,486.41</b>	<b>\$ (1,213.25)</b>	<b>\$ 525,878.63</b>	<b>\$ 680,096.18</b>	<b>\$ 537,940.70</b>
Expenses	\$ 66,323.66	\$ 21,482.21	\$ 296,241.81	\$ 208,289.99	\$ 190,647.40
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 90,550.00
<b>Total Expenditures</b>	<b>\$ 66,323.66</b>	<b>\$ 21,482.21</b>	<b>\$ 296,241.81</b>	<b>\$ 208,289.99</b>	<b>\$ 281,197.40</b>
<b>Fund Balance End of Year</b>	<b>\$ 591,096.94</b>	<b>\$ 568,401.48</b>	<b>\$ 798,038.30</b>	<b>\$ 1,269,844.49</b>	<b>\$ 1,526,587.79</b>
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	<b>\$ 591,096.94</b>	<b>\$ 568,401.48</b>	<b>\$ 798,038.30</b>	<b>\$ 1,269,844.49</b>	<b>\$ 1,526,587.79</b>

### Five Year Revenue Analysis

Net Fund Ending Balance (6/30/24)	\$ 1,526,587.79
Less: Revenues for last five years:	
Revenues FY 19-20	\$ 36,486.41
Revenues FY 20-21	\$ (1,213.25)
Revenues FY 21-22	\$ 525,878.63
Revenues FY 22-23	\$ 680,096.18
Revenues FY 23-24	\$ 537,940.70
Total Revenues for last five years	\$ 1,779,188.67
<b>Funds Held in Excess of Five Years</b>	<b>\$ (252,600.88)</b> if positive, then subject to findings

### Notes

N/A



## Exhibit A Project Detail List

Exhibit A reflects a complete detailed list of projects which are being funded by impact fees collected. Details of projects include Construction Start Date, Project Status, Total Estimated Project Cost, Estimated Project Cost Fund by Fees, % of Project Funded by Fees, Fees Expended to Date, and the % of Fees Funded. This information is provided to satisfy Annual Reporting Requirements of The Mitigation Fee Act. Data provided is from the Impact Fee Nexus Studies, Financial Plans and/ or Capital Improvement Plans. Expenditures to date are from July 1, 2018, to current due to the implementation of new accounting system.

### Parkland Funds Project Details

#### Citywide Park Development Impact Fee (Fund 510)

CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
20000514	Emerson Park Amenity Upgrades & Beautification	TBD	Design	\$ 6,060,699.00	\$ 200,000.00	3%	\$ -	0%

#### Citywide Park Improvement Impact Fee (Fund 519)

CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
2000188	Mitchell Park Improvements	Nov-21	Construction	\$ 476,671.75	\$ 225,000.00	47%	\$ 51,716.13	23%

#### Orcutt Area Specific Plan Parks Impact Fee (Fund 511)

CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
1000057/ 2000057	Development Related Parks Improvements	Apr-24	Design	\$ 6,045,714.00	\$ 6,045,714.00	100%	\$ 518,275.17	9%

#### Margarita Area Specific Plan Parks Impact Fee (Fund 512)

CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
TBD	MASP Planned Park	TBD	Not Started	\$ 15,657,983.76	\$ 3,292,559.86	21%	\$ -	0%

## Transportation Funds Project Details

### Citywide Transportation Development Impact Fee (Fund 507)

TIF Program Project Identification	CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
#1 - Hwy 101/LOVR Interchange	91435	LOVR Interchange Landscape	N/A	Complete (a)/ Debt Service	\$ 7,134,172.00	\$ 7,134,172.00	100%	\$ 357,794.75	5%
	2099821	San Luis Creek Bridge Widening at LOVR							
#2 - Hwy 101/Prado Interchange	1000013	WRRF Modeling	2028	Design	\$ 35,000,000.00	\$ 7,560,000.00	22%	\$ 1,249,672.43	17%
	91613/ 2091613	Prado Road Interchange							
#4 - Orcutt & Tank Farm Intersection	91611	Orcutt Tank Farm Roundabout Design	N/A	Complete	\$ 4,748,684.00	\$ 2,750,000.00	58%	\$ 2,755,687.42	100%
	1000164/ 2000164	Orcutt/Tank Farm Roundabout Construction							
#8 - S. Broad Street Intersections	91609	Broad Street Corridor Access Improvements	2030	Ongoing (b)	\$ 5,000,000.00	\$ 4,000,000.00	80%	\$ 296,735.73	7%
	N/A	Reimbursement Agreement - SLO Public Market (Tank Farm/Long Traffic Signal)							
#9 - Misc. Intersection Control Upgrades	N/A	Reimbursement Agreement- The Connect SLO (Orcutt/Sacramento/Duncan Traffic Signal)	2030	Ongoing (c)	\$ 15,750,000.00	\$ 15,750,000.00	100%	\$ 679,911.10	4%
	N/A	Reimbursement Agreement- The Connect SLO (Orcutt/Sacramento/Duncan Traffic Signal)							
Unknown Prior Project - Miscellaneous Expenses	91293	Railroad Crossing Upgrade - California & Foothill	N/A	N/A	\$ 5,406.00	\$ 5,406.00	100%	\$ 5,406.00	100%
#13 - Higuera Widening: Madonna Rd to City Limits	91294/ 2091294	Higuera at 50 Higuera Widening	2025	Design	\$ 6,120,000.00	\$ 2,754,000.00	45%	\$ 196,578.13	7%
	91610/ 2091610	Higuera Street Widening Bridge to Elks	2025	Design					
#15F - Prado Rd. Bridge Widening: West of Higuera St and Higuera & Prado Intersection Improvements	91252	Prado Road Bridge Widening	2026	Design	\$ 13,000,000.00	\$ 5,200,000.00	40%	\$ 291,288.40	6%
#19 - Prado Rd Extension S. Higuera to Broad	2000195	Prado Road Extension Reimbursement	2035	Ongoing (d)	\$ 26,526,200.00	\$ 8,013,184.00	30%	\$ -	0%
#21 - Railroad Safety Trail	91375/ 2091375	Railroad Safety Trail Taft to Pepper - 2018	2035	Ongoing (e)	\$ 11,000,000.00	\$ 2,871,701.00	26%	\$ 2,966,465.02	103%
	2000609	Railroad Safety Trail Implementation							
#22 - Broad Bicycle Blvd / Anholm Bikeway	2000036	North Chorro Neighborhood Greenway - Phase 2	2024	Complete	\$ 5,000,000.00	\$ 1,196,542.00	24%	\$ 207,005.00	17%
	1000502	Active Transportation Plan Implementation							
#40 - Misc. Ped Bike X-Ing Controls	99615/ 2099615	Bicycle Projects	2030	Ongoing (f)	\$ 1,500,000.00	\$ 900,000.00	60%	\$ 97,615.90	11%
	1000073/ 2000073	Transportation Safety and Operations							
#44 - Traffic Volume Count Program and Traffic Model	2000069	Pedestrian Crossing Improvements	Ongoing	Ongoing	\$ 900,000.00	\$ 900,000.00	100%	\$ 109,855.65	12%
	1000015	2018 Transportation Monitoring							
	90949	Traffic Model Update							
	1000537/ 2000537	Transportation Monitoring & Modeling Update							
	2000165	Transportation Impact Fee Program Update							
	90653	Traffic Volume Counts							

a - Interchange project substantially completed in 2016, with additional costs incurred through 2022 for landscape mitigation. Ongoing costs include pay-down of debt financing obligations for interchange construction.

b - TIF Project #8 includes upgrades at multiple intersections. One intersection improvement (Broad/Woodbridge) was substantially completed in 2022, with the remaining anticipated to start construction by 2030.

c - TIF Project #9 includes multiple intersection control upgrades within the city. Two of these intersections (Tank Farm/Long and Orcutt/Sacramento) were completed in 2021, with the remaining anticipated to start construction by 2030.

d - TIF Project #19 includes a larger road extension. A portion of this project was constructed (Higuera to Serra Meadows) is complete, with the remaining street extension anticipated to be constructed in phases through 2035.

e - TIF Project #21 includes a larger cross-town bicycle path, a portion of which was completed in 2022 (Taft to Pepper). The remainder is expected to be constructed by 2035.

f - TIF Project #40 includes several planned pedestrian/bicycle intersection crossing upgrades throughout the city. A portion of these are completed, with the remaining anticipated to be completed by 2030.

### Airport Area Transportation Development Impact Fee (Fund 503)

TIF Project Name	CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
Tank Farm Road (Including Median Improvements)	91252	Prado Road Bridge Widening	TBD	Design	\$ 22,042,320.00	\$ 3,875,000.00	18%	\$ 646,172.92	17%
	91613/ 2091613	Prado Road Interchange	TBD	Planning	\$ 72,319,571.00	\$ 2,130,000.00	3%	\$ 47,687.78	2%
	2000056	Reimbursement Agreement - 600 Tank Farm	2035	Ongoing (a)	\$ 7,250,751.00	\$ 7,250,751.00	100%	\$ 127,951.77	2%

a - AASP TIF Project "Tank Farm Road (Including Median Improvements)" includes a larger corridor improvement project with road widening, a new roundabout at Tank Farm/Santa Fe. Current expenditures reflect costs for pre-construction work related to the Tank Farm/Santa Fe Roundabout as part of the the 600 Tank Farm Road development project. Note that AASP TIF was retired in 2018 and projects were consolidated/transferred into Citywide TIF program. Funds reported here are for AASP TIF fees collected from development projects vested prior to 2018. Fees collected/expended on this project were excluded from TIF project costs included in Citywide TIF in 2018.

**Los Osos Valley Road Impact Fee Fund (Fund 504)**

TIF Project Name	CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
T5,T6 - Costco Calle Joaquin Relocation Cost	1000175	Costco LOVR Development Reimbursement	N/A	Ongoing (a)	\$ 6,488,429.25	\$ 6,488,429.25	100%	\$ 4,999,362.69	77%

a - TIF Project XXX includes ongoing payment of reimbursement obligations to Costco for construction of the Calle Joaquin Road Realignment. Construction project is complete, but timing of final pay-off of reimbursement obligation is dependent on actual LOVR TIF fees collected.

**San Luis Ranch Transportation Development Impact Fee (Fund 514)**

TIF Project Name	CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
#29 - Madonna Class I (Hwy 101 to Oceanaire)	1000567/ 2000567	Madonna Road Bike Path Landscaping Design	2026	Ongoing (a)	\$ 1,500,000.00	\$ 510,000.00	34%	\$ 27,799.80	5%
#9 - Misc. Intersection Control Upgrades	1000073	Transportation Safety & Operations	2030	Ongoing (f)	\$ 15,750,000.00	\$ 15,750,000.00	100%	\$ 6,648.00	0%

a - TIF Project #29 includes construction of a shared-use path along Madonna Road, which was completed as part of the San Luis Ranch development in 2022. Additional expenditures through 2024 include path landscaping, which is anticipated to be completed in 2025-26.

b - TIF Project #9 includes multiple intersection control upgrades within the city. One intersection (LOVR/Calle Joaquin) was completed in 2022, with the remaining anticipated to start construction by 2030.

**Orcutt Area Transportation Impact Fee (Fund 515)**

TIF Project Name	CIP Project Number	CIP Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
T6 - Orcutt Road Widening	N/A	Orcutt Associates, LLC - Settlement/Reimbursement	N/A	Complete	\$ 383,400.00	\$ 344,592.00	90%	\$ 216,531.00	63%
B1 - Pedestrian and Bicycle Paths	20001062	ATP - Railroad Safety Trail & Bullock Culvert Replace	2027	Planning	\$ 2,800,000.00	\$ 2,800,000.00	100%	\$ -	0%

**Emergency Service Funds Project Details**

**Fire Impact Fee (Fund 516)**

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
TBD	Fire Station Improvements	TBD	Not Started	\$ 14,372,037.00	\$ 2,525,815.00	18%	\$ -	0%
TBD	Fire Vehicle Acquisition	TBD	Not Started	\$ 5,640,022.00	\$ 991,206.00	18%	\$ -	0%

**Police Impact Fee (Fund 517)**

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
TBD	New Police Headquarters	TBD	Not Started	\$ 47,435,000.00	\$ 8,336,467.00	18%	\$ -	0%
TBD	Police Vehicle Acquisition	TBD	Not Started	\$ 609,800.00	\$ 609,800.00	100%	\$ -	0%

## Utilities Funds Project Details

### Wastewater Development Impact Fee (Fund 506)

CIP Project Number	CIP Project Name	Construction		Total Estimated	Estimated Cost	% of Project	Fees Expended to	% of Fees
		Start Date	Project Status as of 6/30/2024	Project Cost	Funded by Fees	Funded by Fees	Date	Funded
91120/100077/2000607	WRRF Major Equipment Maintenance	Jul-18	Ongoing	\$ 3,762,884.06	\$ 602,061.45	16%	\$ 299,186.49	50%
91219/ 2091219	WRRF Facility Upgrade	Sep-19	Ongoing	\$ 262,514,313.00	\$ 46,722,533.55	18%	See Loan Below	-
N/A	WRRF SRF Loan	N/A	Debt Service*	-	-	-	\$ -	0%
N/A	2014 US Bank Wastewater Lease Installment Agreement - WRRF Energy Efficiency Project	N/A	Debt Service	\$ 21,139,000.00	\$ 4,324,359.00	20%	\$ 741,213.63	17%
91118/ 2091118/1000087	Sewer Lift Station and Siphon Replacement - Calle Joaquin	May-19	Complete	\$ 4,000,000.00	\$ 1,778,149.64	44%	\$ 1,778,149.64	100%
91214	Sewer Lift Station Replacement - Margarita	May-18	Complete	\$ 1,500,000.00	\$ 741,725.26	49%	\$ 569,262.40	77%
91224/ 2091224	Sewer Lift Station Replacement - Foothill	Jul-26	Planning	\$ 2,098,000.00	\$ 491,021.28	23%	\$ 29,893.22	6%
91369/ 2091369	Sewer Lift Station Replacement - Airport	Jul-24	Planning	\$ 2,130,000.00	\$ 1,483,818.36	70%	\$ 99,610.46	7%
---	Sewer Lift Station - Silver City	Oct-21	Ongoing	\$ 2,150,000.00	\$ 319,479.00	15%	\$ -	0%
N/A	Sewer Lift Station - Laguna	Oct-12	Complete	\$ 3,121,300.00	\$ 743,281.00	24%	\$ -	0%
1000083/ 2000083	Sewer Lift Station - Buckley	Sep-20	Complete/ Reimbursement	\$ 2,387,877.00	\$ 2,387,876.51	100%	\$ 502,883.51	21%
N/A	2008 Suntrust Loan and 2009 State Infrastructure Bank (CIEDB) Loan - Tank Farm Lift Station	N/A	Debt Service	\$ 18,325,682.00	\$ 8,532,321.18	47%	\$ 2,077,707.78	24%

\*First 2019 SRF Loan payment to occur in FY 2024-25

### Water Development Impact Fee (Fund 509)

CIP Project Number	CIP Project Name	Construction		Total Estimated	Estimated Cost	% of Project	Fees Expended to	% of Fees
		Start Date	Project Status as of 6/30/2024	Project Cost	Funded by Fees	Funded by Fees	Date	Funded
91506 / 2091506	Groundwater Well Development Program	Mar-22	Ongoing	\$ 1,470,000.00	\$ 573,300.00	39%	\$ 573,300.00	100%
	<b>Water Treatment</b>	-	-	\$ 30,729,495.00	\$ 4,916,719.92	16%	\$ 1,734,526.07	35%
91730 / 2001021	WTP Ozone System Maintenance	Jul-17	Complete	\$ 236,133.00	\$ 37,782.00	16%	\$ 19,491.00	52%
91731 / 2001022	WTP Chemical System Maintenance	Jul-17	Complete	\$ 54,000.00	\$ 8,640.00	16%	\$ 4,265.50	49%
91732	WTP Air Compressor and Dryer Maintenance	Jul-17	Complete	\$ 50,000.00	\$ 8,000.00	16%	\$ 4,597.89	57%
91733	WTP Air Compressor Replacement	Jul-17	Complete	\$ 10,000.00	\$ 1,600.00	16%	\$ -	0%
99653 / 2000044 / 2001026	WTP Major Equipment Maintenance	Jul-17	Complete	\$ 2,156,050.00	\$ 344,968.00	16%	\$ 344,968.00	100%
1000542 / 2000542	Water Treatment Plant Major Facility Maintenance	Jul-18	Ongoing	\$ 1,637,000.00	\$ 261,920.00	16%	\$ 137,015.85	52%
91368 / 2091368 / 1000034 / 2000034	Water Storage Tank Maintenance	Jul-18	Ongoing	\$ 11,836,312.00	\$ 1,893,809.92	16%	\$ 614,156.59	32%
91566	Water Treatment Plant Energy Efficiency (SST)	Dec-19	Complete	\$ 14,750,000.00	\$ 2,360,000.00	16%	See Loan Below	-
N/A	2020 CIEDB (I-Bank) Loan - Water Treatment Plant Energy Efficiency	N/A	Debt Service	-	-	-	\$ 610,031.25	26%
	<b>Water Reuse</b>	-	-	\$ 11,532,100.00	\$ 4,514,857.00	39%	\$ 25,289.39	0.6%
1000528	Recycled Water Broad Street - Tank Farm to Aerovista	Deferred	Preliminary	-	-	-	\$ 9,347.91	0.2%
1000530 / 2000530	Recycled Water Tank	Jul-21	Preliminary	-	-	-	\$ 13,413.86	0.3%
2000573 / 1000573	Recycled Water Systems Retrofits	Jul-22	Preliminary	-	-	-	\$ 2,527.62	0.1%
N/A	2012 Water Revenue Refunding Bond	N/A	Debt Service	\$ 24,842,500.00	\$ 3,831,389.00	15%	\$ 427,950.00	11%
N/A	2018 Refunding Bond (Refund 2005, 2006, 2009 Bonds)	N/A	Debt Service	\$ 7,776,700.00	\$ 3,888,350.00	50%	\$ 87,342.36	2%
N/A	2018 Refunding Water Bond (Refund 2006 Bonds)	N/A	Debt Service	\$ 22,566,900.00	\$ 3,480,430.00	15%	\$ 771,405.33	22%
N/A	Nacimiento Pipeline	N/A	Debt Service	\$ 149,879,829.00	\$ 58,678,467.00	39%	\$ 10,844,147.67	18%

## In-Lieu Fee Funds Project Details

### Affordable Housing Inclusionary In-Lieu Fee (Fund 505)

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by AHF	% of Project Funded by AHF	AHF Expenses to Date	% Funded
1000125	Courtyard at the Meadows	Dec-18	Complete	\$ 14,100,000.00	\$ 630,000.00	4%	\$ 630,000.00	100%
N/A	527 Branch St/ 526 South St	Jun-19	Complete	\$ 1,411,500.00	\$ 330,000.00	23%	\$ 330,000.00	100%
N/A	Anderson Hotel*	Apr-23	Ongoing	\$ 55,600,000.00	\$ 1,700,000.00	3%	\$ 1,700,000.00	100%
N/A	Bridge Street	Feb-24	Ongoing	\$ 25,001,889.00	\$ 1,925,076.00	8%	\$ 1,925,076.00	100%
N/A	Maxine Lewis**	Feb-24	Ongoing	\$ 19,700,000.00	\$ 1,574,814.00	8%	\$ 1,574,814.00	100%

\*Funded entirely by ARPA Grant, no In-Lieu Fees were used.

\*\*Funded with \$1,264,467 ARPA Grant, remainder was In-Lieu Fees

### Parkland In-Lieu Quimby Fee (Fund 501)

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
91563	Pickleball Courts	Jul-19	Complete	\$ 148,587.50	\$ 148,587.50	100%	\$ 148,587.50	100%
91564	Sinsheimer Park Tennis Court Lighting	Canceled	Canceled	\$ -	\$ -	N/A	\$ -	N/A
91683/ 2091683	North Broad Street Park	Dec-23	Complete	\$ 1,675,283.00	\$ 1,327,360.93	79%	\$ 1,327,360.93	100%
1000188/ 2000188	Mitchell Park Revitalization Project	Feb-24	Construction	\$ 476,671.75	\$ 85,832.75	18%	\$ 85,832.75	100%
1000190	Emerson Park Fitness Court	Nov-21	Complete	\$ 299,748.29	\$ 299,748.29	100%	\$ 298,976.09	100%
2001068	Laguna Lake Dog Park	Sep-24	Construction	\$ 1,853,683.00	\$ 1,574,290.00	85%	\$ -	0%

### Open Space In-Lieu Protection (Fund 502)

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
91112	Froom Ranch Improvements	N/A	Complete	\$ 25,169.81	\$ 25,169.81	100%	\$ 25,169.81	100%
99837	Open Space Acquisition	N/A	Complete	\$ 848,856.67	\$ 848,856.67	100%	\$ 848,856.67	100%
90767	Open Space Enhancements	TBD	TBD	\$ -	\$ -	TBD	\$ -	TBD

### Parking In-Lieu Fee (Fund 611)

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
90435-1A	Cultural Arts District Parking Structure Phase 2	Nov-23	Under Construction	\$ 44,139,095.00	\$ 4,461,573.68	10%	\$ 4,143,578.27	93%
90435-1B								
90435-2								

### Public Art In-Lieu Fee (Fund 207)

Project Number	Project Name	Construction Start Date	Project Status as of 6/30/2024	Total Estimated Project Cost	Estimated Cost Funded by Fees	% of Project Funded by Fees	Fees Expended to Date	% of Fees Funded
1000503/ 2000503	Annual Public Art Maintenance and Projects	2018-2019	Ongoing	\$ 658,401.17	\$ 658,401.17	100%	\$ 415,122.06	63%
2000510	Public Art Installation	2020	Ongoing	\$ 419,018.55	\$ 419,018.55	100%	\$ 365,918.03	87%

## Exhibit B

### Historical Project Expenditures

Exhibit B reflects a complete list of projects which expenses were incurred. Each funds expenditures are organized by Project, fiscal year and summarizes the total expenditures for a given project over the past 6 years. Expenditures reported are from July 1, 2018, to current due to implementation of new accounting system.

#### Citywide Park Development Impact Fee (Fund 510)

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
2000514	Emerson Park Amenity Upgrades & Beutification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -

#### Citywide Park Improvement Impact Fee (Fund 519)

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
2000188	Mitchell Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,716.13	\$ 51,716.13
								\$ 51,716.13

#### Orcutt Area Specific Plan Parks Impact Fee (Fund 511)

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
2000057	Development Related Parks Improvements	\$ -	\$ -	\$ -	\$ -	\$ 77,083.28	\$ 441,191.89	\$ 518,275.17
								\$ 518,275.17

#### Margarita Area Specific Plan Parks Impact Fee (Fund 512)

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
TBD	MASP Planned Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -

**Citywide Transportation Development Impact Fee (Fund 507)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
1000013	WRRF Modeling	\$ 393.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393.33
1000015	2018 Transportation Monitoring	\$ 60,045.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,045.00
90653	Traffic Volume Counts	\$ 4,935.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,935.00
91252	Prado Road Bridge Widening	\$ 118,916.33	\$ 44,078.37	\$ -	\$ 117,695.70	\$ 10,598.00	\$ -	\$ 291,288.40
91293	Railroad Crossing Upgrade - California & Foothill	\$ 5,406.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,406.00
91294/ 2091294	Higuera at 50 Higuera Widening	\$ 1,089.00	\$ -	\$ -	\$ -	\$ 69,920.25	\$ 17,407.02	\$ 88,416.27
91375/ 2091375	Railroad Safety Trail Taft to Pepper - 2018	\$ 177,673.63	\$ 565,072.99	\$ 1,048,375.56	\$ 1,122,643.11	\$ 47,219.70	\$ -	\$ 2,960,984.99
91435	LOVR Interchange Landscape	\$ 257,794.75	\$ 50,000.00	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ 357,794.75
91609	Broad Street Corridor Access Improvements	\$ 25,155.75	\$ 434.10	\$ 108,863.89	\$ 162,281.99	\$ -	\$ -	\$ 296,735.73
91610/ 2091610	Higuera Widening Chumash to Fontana	\$ 10,597.50	\$ 21,571.05	\$ 4,781.75	\$ 2,284.25	\$ 1,855.50	\$ 67,071.81	\$ 108,161.86
91611	Orcutt Tank Farm Roundabout Design	\$ 156,694.25	\$ 107,853.25	\$ 12,335.50	\$ -	\$ -	\$ -	\$ 276,883.00
91613/ 2091613	Prado Road Interchange	\$ 261,800.75	\$ 329,967.15	\$ 208,532.32	\$ 265,019.46	\$ 172,809.42	\$ 11,150.00	\$ 1,249,279.10
90949	Traffic Model Update	\$ -	\$ 51,553.73	\$ 20,093.58	\$ 7,247.00	\$ -	\$ -	\$ 78,894.31
99615	Bicycle Projects	\$ -	\$ 15,045.72	\$ -	\$ (5,384.07)	\$ -	\$ -	\$ 9,661.65
1000164/ 2000164	Orcutt/ Tank Roundabout Construction	\$ -	\$ -	\$ 94,292.70	\$ 1,638,144.27	\$ 742,572.77	\$ 3,844.68	\$ 2,478,854.42
1000502	Active Transportation Plan Implementation	\$ -	\$ -	\$ -	\$ 1,521.57	\$ 18,678.98	\$ -	\$ 20,200.55
1000537/ 2000537	Transportation Monitoring & Modeling	\$ -	\$ -	\$ -	\$ 500.00	\$ 39,500.00	\$ 13,650.00	\$ 53,650.00
1000073/ 2000073	Traffic Safety and Operations	\$ -	\$ -	\$ -	\$ -	\$ 3,441.00	\$ 31,773.00	\$ 35,214.00
2000069	Pedestrian Crossing Improvements	\$ -	\$ -	\$ -	\$ -	\$ 5,304.58	\$ 25,154.99	\$ 30,459.57
2000036	North Chorro Neighborhood Greenway - Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,005.00	\$ 207,005.00
2000609	Railroad Safety Trail Implementation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,480.03	\$ 5,480.03
2000165	Transportation Impact Fee Program Update	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000195	Prado Road Extension Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000608	Active Transportation Plan Implementation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2099821	San Luis Creek Bridge Widening at LOVR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	Reimbursement Agreement - SLO Public Market	\$ -	\$ -	\$ 367,755.02	\$ -	\$ -	\$ -	\$ 367,755.02
N/A	Reimbursement Agreement - The Connect	\$ -	\$ -	\$ -	\$ 312,156.08	\$ -	\$ -	\$ 312,156.08
								\$ 9,299,654.06

**Airport Area Transportation Development Impact Fee (Fund 503)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
91252/ 2091252	Prado Road Bridge Widening	\$ 8,992.23	\$ 46,188.59	\$ 245,533.17	\$ 201,495.76	\$ 2,000.00	\$ 141,963.17	\$ 646,172.92
2091613	Prado Road Interchange	\$ -	\$ -	\$ -	\$ -	\$ 9,002.64	\$ 38,685.14	\$ 47,687.78
2000056	Reimbursement Agreement - 600 Tank Farm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,951.77	\$ 127,951.77
								\$ 821,812.47



**Los Osos Valley Road Impact Fee Fund (Fund 504)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
1000175	Costco LOVR Development Reimbursement	\$ -	\$ 270,094.10	\$ -	\$ -	\$ 114,635.00	\$ 22,885.69	\$ 407,614.79
								\$ 407,614.79

**San Luis Ranch Transportation Development Impact Fee (Fund 514)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
1000073	Transportation Safety And Operations	\$ -	\$ -	\$ -	\$ 6,648.00	\$ -	\$ -	\$ 6,648.00
1000567/ 2000567	Madonna Road Bike Path Landscaping Design	\$ -	\$ -	\$ -	\$ -	\$ 24,096.00	\$ 3,703.80	\$ 27,799.80
								\$ 34,447.80

**Orcutt Area Transportation Impact Fee (Fund 515)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
20001062	ATP - Railroad Safety Trail & Bullock Culvert Replace	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	Orcutt Associates, LLC - Settlement Agreement	\$ -	\$ -	\$ 216,531.00	\$ -	\$ -	\$ -	\$ 216,531.00
								\$ 216,531.00

**Fire Impact Fee (Fund 516)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
TBD	Fire Station Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBD	Fire Vehicle Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Police Impact Fee (Fund 517)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
TBD	New Police Headquarters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBD	Police Vehicle Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Wastewater Development Impact Fee (Fund 506)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
91120	WRRF Major Equipment Maintenance (91120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000077	WRRF Major Equipment Maintenance	\$ -	\$ -	\$ 13,745.07	\$ -	\$ 8.64	\$ -	\$ 299,186.49
2000607	WRRF Major Equipment Maintenance [1000077]	\$ -	\$ -	\$ -	\$ -	\$ 13,256.28	\$ 272,176.51	
91219	WRRF Facility Upgrade (91219)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2091219	WRRF Facility Upgrade [91219]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	2019 SRF Loan - first payment in FY 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	2014 US Bank Wastewater Lease Installment Agreement - WRRF Energy Efficiency Project	\$ 123,635.31	\$ 123,596.95	\$ 123,557.47	\$ 123,516.84	\$ 123,475.04	\$ 123,432.02	\$ 741,213.63
91118	Sewer Lift Station and Siphon Replacement - Calle Joaquin (91118)	\$ 9,137.52	\$ 124,399.43	\$ 36,085.44	\$ 706,165.53	\$ 447,547.93	\$ -	
2091118	Calle Joaquin Sewer Lift Station and Siphon Replacement [91118]	\$ -	\$ -	\$ -	\$ -	\$ 450,944.54	\$ -	\$ 1,778,149.64
1000087	Sewer Lift Station – Calle Joaquin	\$ -	\$ 3,869.25	\$ -	\$ -	\$ -	\$ -	
91214	Sewer Lift Station Replacement - Margarita (91214)	\$ 569,262.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,262.40
91224	Foothill Sewer Lift Station	\$ 2,080.15	\$ 2,097.22	\$ 4,044.48	\$ 20,400.17	\$ 1,108.21	\$ -	\$ 29,893.22
2091224	Foothill Sewer Lift Station Replacement [91224]	\$ -	\$ -	\$ -	\$ -	\$ 162.98	\$ -	
91369	Sewer Lift Station Replacement - Airport	\$ 12,681.73	\$ 12,488.46	\$ 42,536.73	\$ 12,184.03	\$ 2,809.63	\$ -	\$ 99,610.46
2091369	Airport Sewer Lift Station Replacement [91369]	\$ -	\$ -	\$ -	\$ -	\$ 224.35	\$ 16,685.55	
1000082	Sewer Lift Station Replacement – Silver City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	Laguna Lift Station Replacement (completed)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000083	Sewer Lift Station - New Buckley Station	\$ -	\$ -	\$ 30,532.50	\$ 136,643.78	\$ 21,763.83	\$ -	\$ 502,883.51
2000083	Buckley Sewer Lift Station [1000083]	\$ -	\$ -	\$ -	\$ -	\$ 128,106.00	\$ 185,837.40	
N/A	2008 Suntrust Loan - Tank Farm Lift Station	\$ 85,866.65	\$ 85,305.00	\$ 86,945.30	\$ 86,087.55	\$ 85,131.10	\$ 86,376.60	\$ 2,077,707.78
N/A	2009 State Infrastructure Bank (CIEDB) Loan - Tank Farm Lift Station	\$ 261,560.50	\$ 261,090.22	\$ 260,604.66	\$ 260,103.32	\$ 259,585.68	\$ 259,051.22	\$ 6,097,907.14

**Water Development Impact Fee (Fund 509)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
91506	Groundwater Well Development Program (91506)	\$ 19,650.15	\$ -	\$ 98,724.88	\$ 454,924.97	\$ -	\$ -	\$ 573,300.00
2091506	Groundwater Well Development Program [91506]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91566	Water Treatment Plant Energy Efficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	2020 CIEDB (I-Bank) Loan	\$ -	\$ -	\$ 150,772.63	\$ 153,363.92	\$ 153,088.50	\$ 152,806.19	
91730	WTP Ozone System Maintenance (91730)	\$ 11,648.05	\$ 4,920.07	\$ -	\$ -	\$ -	\$ -	
2001021	WTP Ozone System Maintenance [91730]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,923.08	\$ 638,385.83
91731	WTP Chemical System Maintenance (91731)	\$ 3,111.74	\$ -	\$ -	\$ -	\$ -	\$ -	
2001022	WTP Chemical System Maintenance [91731]	\$ -	\$ -	\$ -	\$ -	\$ 1,153.76	\$ -	
91732	WTP Air Compressor and Dryer Maintenance (91732)	\$ 195.36	\$ 4,402.53	\$ -	\$ -	\$ -	\$ -	
91733	WTP Air Compressor Replacement (91733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	WTP Major Equipment Maintenance	\$ 2,779.56	\$ 32,494.77	\$ -	\$ -	\$ -	\$ -	
2000044	Water TTHM Byproduct Reduction Project [1000044]	\$ 12,501.82	\$ 297,191.85	\$ -	\$ -	\$ -	\$ -	\$ 344,968.00
2001026	WTP Major Equipment Maintenance [99653]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2000542	WTP Major Facility Maintenance [1000542]	\$ -	\$ -	\$ -	\$ -	\$ 4,601.95	\$ 120,755.12	
1000542	Water Treatment Plant Major Facility Maintenance	\$ -	\$ -	\$ -	\$ 5,816.46	\$ 5,842.33	\$ -	
1000034	Reservoir Maintenance	\$ -	\$ 25,558.95	\$ 940.86	\$ 112,798.84	\$ 7,187.31	\$ -	\$ 751,172.44
2000034	Water Storage Tank Maintenance [1000034]	\$ -	\$ -	\$ -	\$ -	\$ 10,564.98	\$ 447,573.10	
91368	Reservoir No 2 Replacement	\$ -	\$ 3,709.20	\$ 5,823.35	\$ -	\$ -	\$ -	
2091368	Reservoir No 2 Replacement [91368]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	2012 Water Revenue Refunding Bond	\$ 85,740.00	\$ 85,170.00	\$ 85,260.00	\$ 85,980.00	\$ 85,800.00	\$ -	\$ 427,950.00
N/A	2018 Refunding Bond (Refund 2005, 2006, 2009 Bonds)	\$ 18,943.35	\$ 13,697.63	\$ 13,686.23	\$ 13,710.93	\$ 13,627.33	\$ 13,676.87	\$ 87,342.36
N/A	2018 Refunding Water Bond (Refund 2006 Bonds)	\$ 134,820.33	\$ 132,585.00	\$ 133,845.00	\$ 133,455.00	\$ 132,975.00	\$ 103,725.00	\$ 771,405.33
1000528	Recycled Water Broad Street - Tank Farm to Aerovista	\$ -	\$ -	\$ -	\$ -	\$ 9,347.91	\$ -	
1000530	Recycled Water Tank	\$ -	\$ -	\$ -	\$ 3,419.72	\$ 9,994.14	\$ -	\$ 25,289.39
1000573	Recycled Water Systems Retrofits	\$ -	\$ -	\$ -	\$ -	\$ 2,310.10	\$ -	
2000573	Recycled Water Systems Retrofits [1000573]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217.52	
N/A	Nacimiento Pipeline	\$ 1,846,890.65	\$ 1,799,015.28	\$ 1,800,680.03	\$ 1,798,209.67	\$ 1,797,796.56	\$ 1,801,555.47	\$ 10,844,147.67
								<b>\$ 14,463,961.02</b>

**Affordable Housing Inclusionary Fee (Fund 505)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
1000125	Courtyard at the Meadows	\$ 630,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,000.00
90496	Housing Trust Fund	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
N/A	527 Branch St/ 526 South St	\$ -	\$ 330,000.00	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
N/A	Anderson Hotel	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000.00	\$ -	\$ 1,700,000.00
N/A	Bridge Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,925,076.00	\$ 1,925,076.00
N/A	Maxine Lewis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,814.00	\$ 1,574,814.00
								\$ 6,239,890.00

**Parkland In-Lieu Quimby Fee (Fund 501)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
91563	Pickleball Courts	\$ -	\$ 148,587.50	\$ -	\$ -	\$ -	\$ -	\$ 148,587.50
91564	Sinsheimer Park Tennis Court Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91683/ 2091683	North Broad Street Park	\$ 7,748.95	\$ 63,656.61	\$ 7,748.95	\$ 37,069.57	\$ 49,398.42	\$ 1,161,738.43	\$ 1,327,360.93
1000188/ 2000188	Mitchell Park Picketball Courts	\$ 4,274.75	\$ -	\$ 4,274.75	\$ 4,053.50	\$ -	\$ 73,229.75	\$ 85,832.75
1000190	Emerson Park Fitness Court	\$ -	\$ -	\$ -	\$ 298,976.09	\$ -	\$ -	\$ 298,976.09
2001068	Laguna Lake Dog Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ 1,860,757.27

**Open Space Protection Fund (Fund 502)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
91112	Froom Ranch Improvements	\$ 18,104.81	\$ 7,065.00	\$ -	\$ -	\$ -	\$ -	\$ 25,169.81
99837	Open Space Acquisition	\$ 821,687.22	\$ 27,169.45	\$ -	\$ -	\$ -	\$ -	\$ 848,856.67
								\$ 874,026.48

**Parking In-Lieu (Fund 611)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
2000117	Cultural Arts District Parking Structure	\$ -	\$ 1,064,830.97	\$ 230,686.25	\$ -	\$ 743,138.90	\$ 2,104,922.15	\$ 4,143,578.27
								\$ 4,143,578.27

**Public Art In-Lieu (Fund 207)**

Project Number	Project Name	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total to Date
1000503/ 2000503	Annual Public Art Maintenance and Projects	\$ 4,544.41	\$ 55,796.80	\$ 21,147.81	\$ 82,779.28	\$ 93,069.75	\$ 157,784.01	\$ 415,122.06
2000510	Public Art Installation	\$ -	\$ -	\$ 334.40	\$ 217,500.00	\$ 115,220.24	\$ 32,863.39	\$ 365,918.03
								\$ 781,040.09

**Exhibit C**  
**Development Impact Fee & In-Lieu Fee Amounts**  
**Fiscal Year 2023-24**

Parkland Fees	Quimby Act Parkland In-Lieu Fee	Parkland Impact Fee	Park Improvement Impact Fee	Parkland Development Fees (Orcutt Area)
<b>Residential Subdivision</b>		FY 2023-24 Rate		
Single Family (per Dwelling Unit)	\$4,634.12	n/a	\$4,235.56	\$10,161.07
Multifamily Condominium (per Dwelling unit)	\$3,336.98	n/a	\$3,050.19	\$7,559.15
Residential, No Subdivision Single Family (per Dwelling Unit)	n/a	\$4,634.12	\$4,235.56	n/a
Multifamily Apartment (per Dwelling unit)	n/a	\$2,142.78	\$3,050.20	\$7,559.15

Land Use Category	Water Development Impact Fee(Citywide)	Wastewater Development Impact Fee (Citywide)
<b>Single Family &amp; Multifamily (per Dwelling Unit Size)</b>		FY 2023-24 Rate
≥ 1,201 sq. ft. (fees are per unit)	\$17,379.27	\$16,140.81
801 to 1,200 sq. ft. (fees are per unit)	\$13,903.42	\$12,988.46
451 to 800 sq. ft. (fees are per unit)	\$12,165.49	\$11,365.82
≤ 450 sq. ft. (fees are per unit)	\$5,244.28	\$4,841.08
<b>Mobile/Manufactured Home (per Dwelling Unit)</b>		
Mobile/Manufactured Home	\$10,488.53	\$9,685.08
<b>Non-Residential (by Meter Size)</b>		
3/4" meter	\$17,480.88	\$16,140.81
1" meter	\$29,716.93	\$27,439.08
1.5" meter	\$59,435.34	\$54,878.18
2" meter	\$94,397.13	\$87,159.81
3" meter	\$185,957.51	\$172,706.41
4" meter	\$290,233.08	\$269,551.28
6" meter	\$580,467.62	\$539,102.58

Land Use Category	Emergency Services Impact Fees	
	Police (Citywide)	Fire (Citywide)
<b>Residential</b>		FY 2023-24 Rate
Single Family Per unit	\$1,003.14	\$854.46
Multifamily Per unit	\$722.31	\$615.69
<b>Non-Residential</b>		
Office (fees are per sq. ft.)	\$0.66	\$0.57
Service (fees are per sq. ft.)	\$0.36	\$0.31
Retail (fees are per sq. ft.)	\$0.36	\$0.31
Industrial (fees are per sq. ft.)	\$0.27	\$0.23
Institutional (fees are per sq. ft.)	\$0.35	\$0.34
Lodging (fees are per room)	\$199.72	\$169.70
Specialty (fees are per ADT) (2)	Requires Calculation	Requires Calculation

	Transportation Impact Fees 2023-24 Rate									
	Citywide Base Fee					LOVR Subarea Add-On Fee <sup>[1]</sup>		Orcutt Specific Plan Subarea Add-On Fee <sup>[1] [2]</sup>		
	All Projects Outside of San Luis Ranch, LOVR, Orcutt Specific Plan Subareas	San Luis Ranch Subarea	LOVR Subarea	Orcutt Specific Plan Area (Vested Prior to 7/1/2018)	Orcutt Specific Plan Area (Vested After 7/1/2018)	All Projects Outside of Avila Ranch <sup>[4]</sup>	Avila Ranch	Projects Vested Prior to 7/1/2018	Projects Vested After 7/1/2018	
<b>Residential</b>										
<b>Single Family</b>										
≥ 1,400 sq. ft. (fees are per unit)	\$15,244.19	\$11,847.94	\$13,825.31	\$5,585.82	\$12,387.79	\$3,091.70	\$3,239.34	\$25,258.54	\$23,821.07	
700 to 1,399 sq. ft. (fees are per sq. ft.) <sup>[3]</sup>	\$10.90	\$8.46	\$9.87	N/A	\$7.98	N/A	N/A	N/A	N/A	
700 to 1,399 sq. ft. (fees are per unit) <sup>[3]</sup>	N/A	N/A	N/A	\$5,585.82	N/A	\$3,091.70	\$3,239.34	\$25,258.54	\$23,821.07	
≤ 699 sq. ft. (fees are per unit)	\$7,622.10	\$5,923.97	\$6,912.65	\$5,585.82	\$6,193.90	\$3,091.70	\$3,239.34	\$25,258.54	\$23,821.07	
<b>Multifamily</b>										
≥ 1,100 sq. ft. (fees are per unit)	\$11,843.85	\$9,205.17	\$10,741.46	\$4,962.14	\$11,984.55	\$2,071.15	\$1,520.77	\$17,644.97	\$16,641.10	
550 to 1,099 sq. ft. (fees are per sq. ft.) <sup>[3]</sup>	\$10.77	\$8.37	\$9.77	N/A	\$7.90	N/A	N/A	N/A	N/A	
550 to 1,099 sq. ft. (fees are per unit) <sup>[3]</sup>	N/A	N/A	N/A	\$4,962.14	N/A	\$2,085.50	\$1,520.77	\$17,644.97	\$16,641.10	
≤ 549 sq. ft. (fees are per unit)	\$5,921.93	\$4,602.57	\$5,370.72	\$4,962.14	\$5,992.28	\$2,085.50	\$1,520.77	\$17,644.97	\$16,641.10	
<b>Non-Residential</b>										
Office (fees are per sq. ft.)	\$14.71	\$11.44	\$13.35	\$11.21	\$11.96	\$4.39	\$4.39	N/A	N/A	
Service (fees are per sq. ft.)	\$14.71	\$11.44	\$13.35	\$4.39	\$11.96	\$4.39	\$4.39	N/A	N/A	
Retail (fees are per sq. ft.)	\$21.38	\$15.74	\$19.38	\$11.77	\$17.37	\$27.52	\$34.63	N/A	N/A	
Industrial (fees are per sq. ft.)	\$8.56	\$7.02	\$8.20	N/A	\$6.96	\$2.44	\$2.44	N/A	N/A	
Institutional (fees are per sq. ft.)	\$17.32	\$13.46	\$15.69	N/A	\$14.06	\$1.89	\$1.89	N/A	N/A	
Lodging (fees are per room)	\$6,150.38	\$4,780.12	\$5,577.90	N/A	\$4,997.93	\$1,886.26	\$1,886.26	N/A	N/A	
Specialty (fees are per trip) <sup>[4]</sup>	\$937.67	\$728.32	\$850.04	\$520.46	\$761.97	\$3,091.70	\$3,091.70	\$2,778.70	\$2,620.56	
	Per Daily Trip	Per Daily Trip	Per Daily Trip	Per Daily Trip	Per Daily Trip	Per PM Trip	Per PM Trip	Per PM Trip	Per PM Trip	

[1] The LOVR Area and Orcutt Area Specific Plan Subarea Fees are addition "add-on" fees to Citywide Transportation Impact Fees. See Council Agenda Reports dated 7-2-2019 and 10-16-2018.

[2] There are no Orcutt Area Specific Plan Subarea "add-on" fees for non-residential uses, as these fees are captured within the residential land use fees. However, retail/service/office uses within the Orcutt Area Specific Plan are responsible for paying Citywide Transportation Impact Fees as well as Safety Impact fees.

[3] Citywide Transportation Impact Fees and Orcutt Area Specific Plan Subarea Fees (Projects Vested after 7/1/2018) for Single Family Units measuring 700-1,399 sq. ft. and Multifamily Units measuring 550-1,099 sq. ft. are calculated on a square footage basis. LOVR Subarea Fee and Orcutt Specific Plan Subarea Fees (Projects Vested before 7/1/2018) are calculated on a per unit basis, regardless of square footage.

[4] Land uses that are not consistent with the typical traffic generating characteristics of the above listed residential and non-residential use types shall use the "Specialty" trip-based rates to calculate applicable transportation impact fees. Citywide Transportation Impact Fees for "Specialty" uses are calculated on a Average Daily Trip (ADT) basis, while LOVR and Orcutt Area Specific Plan Subarea "Specialty" fees are calculated based on PM peak hour trips. All fees shown are subject to an additional 1.75% administrative charge when special calculations are required.

Public Works Fees				
Fee Number	Fee Description	FY 2023-24 Rate	IT Surcharge* (if applicable)	Total
	<b>Parking in-Lieu Fees [1]</b>			
	<b>New Construction:</b>			
13	Standard (Fee Per Space)	\$30,794.37	N/A	\$30,794.37
14	Community Partners (50% Reduction)	\$15,394.96	N/A	\$15,394.96
15	<b>Additions to Existing Buildings:</b>			
16	Standard (Fee Per Space)	\$30,794.37	N/A	\$30,794.37
17	Community Partners (50% Reduction)	\$15,394.96	N/A	\$15,394.96
	<b>Change in Occupancy Requiring Additional Parking: [1]</b>			
18	Standard (Fee Per Space)	\$7,698.22	N/A	\$7,698.22
19	Community Partners (50% Reduction)	\$3,850.60	N/A	\$3,850.60

[1] Per vehicle space required by zoning regulations and not otherwise provided. The number of spaces required by the change shall be the difference between the number required by the new use and the number required by the previous occupancy.



PLANNING FEES							
Fee Number	Footnote	Fee Description	FY 2023-24 Application Fee	IT Surcharge* (if applicable)	First Payment (Application Fee + IT Surcharge)	FY 2023-24 Completion Fee (if applicable)	Total Fee (Application, Completion, and IT Surcharge)
		<b>Inclusionary Fees</b>					
		Inclusionary Housing Fees (Per Square Foot)					
		Residential Unit Type					
<b>69</b>		New for-Sale Housing	<b>\$25.95</b>	<b>N/A</b>	<b>\$25.95</b>	<b>\$0.00</b>	<b>\$25.95</b>
<b>70</b>		New Rental Housing	<b>\$25.95</b>	<b>N/A</b>	<b>\$25.95</b>	<b>\$0.00</b>	<b>\$25.95</b>
		Commercial Linkage Fee (Per Square Foot)					
		Non-Residential Use					
<b>71</b>		Office, Service, Retail, Hotel	<b>\$6.23</b>	<b>N/A</b>	<b>\$6.23</b>	<b>\$0.00</b>	<b>\$6.23</b>
<b>72</b>		Industrial, Manufacturing	<b>\$5.19</b>	<b>N/A</b>	<b>\$5.19</b>	<b>\$0.00</b>	<b>\$5.19</b>

\* Fee is subject to a 3.05% IT Surcharge