

Final Report

Turlock Annual Report Fiscal Year 2021–22

The Economics of Land Use



Prepared for:

City of Turlock

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1. Introduction

Overview

The Mitigation Fee Act (California Government Code 66000 et seq.) was enacted by the State of California in 1987 to establish requirements for development impact fee (DIF) programs. Section 66006(b) of the Mitigation Fee Act requires local agencies to submit an Annual Report each year detailing the status of their DIF programs.

For each established development impact fee fund, the local agency shall, within 180 days after the end of each fiscal year, report the following information and make it available to the public:

1. A brief description of the type of fee in the fund.
2. The amount of the fee.
3. The beginning and ending balance of the fund.
4. The amount of 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. 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.
7. A description of each interfund transfer or loan from the fund, including the public improvement for which the transfer was made, and, in the case of a loan, the date on which the loan will be repaid, and the interest rate which the fund will receive on the loan.
8. The amount of any refunds made or allocated from the fee fund.

The City of Turlock (City) engaged Economic & Planning Systems, Inc. (EPS) to prepare this document, which serves as the Fiscal Year 2021–22 Annual Report for several active City fee programs. Specifically, the information in this report is presented to comply with the aforementioned requirements for the following seven City development impact fee programs:

- Westside Industrial Specific Plan (WISP) Fee Program
- Northwest Turlock Specific Plan (NWTSP) Fee Program
- Northeast Turlock Master Plan (NETMP) Fee Program
- North Turlock Master Plan (NTMP) Fee Program
- East Tuolumne Master Plan (ETMP) Fee Program
- Master Storm (Storm) Fee Program
- Sewer Trunk Capacity (Sewer) Fee Program
- Capital Facilities Fee (CFF) Program

The first five fee programs listed above are fee programs for specific plan or master plan areas, and the remaining three programs are citywide fee programs. The information needed for the required reporting for each fee program was obtained from the City. For each fee program, the City provided the reports and data listed below:

- Most recent Development Impact Fee Nexus Study (or Update).
- Fund balances, revenue, and expenses for Fiscal Year 2021–22.
- Remaining improvements to be constructed and estimated construction costs.
- Current fee schedule.

Organization of the Report

Following this introduction, each chapter of this report focuses on one fee program, providing the Mitigation Fee Act required annual reporting for Fiscal Year 2021–22. The report is organized as follows:

- **Chapter 1:** Introduction
- **Chapter 2:** Westside Industrial Specific Pan Fee Program
- **Chapter 3:** Northwest Triangle Specific Plan Fee Program
- **Chapter 4:** Northeast Turlock Master Plan Fee Program
- **Chapter 5:** North Turlock Master Plan Fee Program
- **Chapter 6:** East Tuolumne Master Plan Fee Program
- **Chapter 7:** Master Storm Fee Program
- **Chapter 8:** Sewer Trunk Capacity Development Fee Program
- **Chapter 9:** Capital Facilities Fee Program

2. Westside Industrial Specific Plan

Fee Program Overview

The WISP Area includes land zoned for commercial, office, and industrial uses. The WISP Fee Program was established to charge development impact fees to new development for specific plan infrastructure needed to serve the WISP Area. The WISP fees originally funded transportation, storm drainage, recycled water, sanitary sewer, and potable water improvements needed to serve the WISP Area. In 2013, a WISP Fee Nexus Study Update was prepared in which the transportation and storm drainage improvements were removed from the WISP Fee Program and added to the citywide fee programs for such facilities. The projects and any existing funds for these former WISP Fee Program components were moved to the citywide fee programs. In addition, the WISP Fee Program recycled water component was combined with the water component, and all projects and funding were moved from the recycled water component to the water component.

The components of the updated WISP Fee Program are summarized below:

- **Sanitary Sewer:** Funds sewer system infrastructure, including sewer lines and a pump station.
- **Water:** Funds water system infrastructure, including water lines and a water well.
- **Administration:** Funds administration of the WISP Fee Program.

Current Fee Schedule

Table 1 shows the current fee schedule for the WISP Fee Program. These fees are effective from October 1, 2022, through December 31, 2022.

Fee Fund Activity

Table 2 shows the WISP Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the three components. During the fiscal year, revenue was derived from interest income, WISP Area development impact fees, and from an In-Lieu Agreement for improvements at Tegner Road. The following expenses were incurred:

- City Engineering Services.

Table 1
Turlock Annual Report
WISP Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)			
	Sanitary Sewer	Water	Admin.	Total
	<i>per acre</i>			
Business Park	\$ 2,858.52	\$ 1,141.09	\$ 120.49	\$ 4,120.10
Community Commercial	\$ 2,858.52	\$ 1,141.09	\$ 120.49	\$ 4,120.10
Highway Commercial	\$ 2,858.52	\$ 1,141.09	\$ 120.49	\$ 4,120.10
Industrial	\$ 8,057.29	\$ 5,018.75	\$ 391.97	\$ 13,468.01
Office	\$ 2,858.52	\$ 1,141.09	\$ 120.49	\$ 4,120.10

Source: City of Turlock

Table 2
Turlock Annual Report
WISP Fee Program Fund Summary (FY 2021-2022)

Item	Sanitary Sewer	Water	Administration [1]	In-Lieu Agreements	Total
Beginning Balance	\$ 410,846	\$ 543,454	(\$ 231,006)	\$ 0	\$ 723,295
Revenue					
Interest Income	(\$ 317)	(\$ 340)	\$ 0	\$ 0	(\$ 657)
Development Fees	\$ 27,670	\$ 50,468	\$ 2,344	\$ 0	\$ 80,482
Tegner Road Improvements	\$ 0	\$ 0	\$ 0	\$ 1,309,075	\$ 1,309,075
Total Revenue	\$ 27,353	\$ 50,128	\$ 2,344	\$ 1,309,075	\$ 1,388,900
Expenses					
City Engineering Services	\$ 0	\$ 0	(\$ 417)	\$ 0	(\$ 417)
Reporting	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	(\$ 417)	\$ 0	(\$ 417)
Ending Balance	\$ 438,199	\$ 593,582	(\$ 229,079)	\$ 1,309,075	\$ 2,111,777

Source: City of Turlock

[1] The original fee program nexus study had more improvements than what the most recent update included. Staff projected to receive higher administration revenue because budget estimates were based on a percentage of the original projects listed.

Remaining Improvements

Table 3 details the remaining WISP Fee Program improvement and fee administration costs. All improvement costs will be funded by the WISP Fee Program fees. The costs are based on the remaining costs detailed in the 2013 WISP Fee Nexus Study Update and subsequent annual AB1600 reports. Remaining costs have been updated to 2022 dollars using the change in the Engineering News-Record Construction Cost Index (CCI) for San Francisco from September 2021 through September 2022. In total, approximately \$11.1 million in improvements remain to be constructed.

Table 4 summarizes the remaining net costs by fee component after accounting for the existing fund balance. At this time, sufficient funds have not been collected to fund all remaining improvements. For each fee component, additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$9.0 million in additional funding is needed to fully finance the remaining fee program costs, as summarized by component below:

Estimated Net Remaining Costs	
Sanitary Sewer	\$ 3,954,000
Water	\$ 5,802,000
Administration	\$ 553,000
Total	\$ 8,999,925

Amount and Timing of Remaining Funding

WISP Fee Program revenue will provide the financing needed to fully fund the remaining improvements and fee administration costs summarized above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of building permits for development in the WISP. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

Table 3
Turlock Annual Report
WISP Fee Program Remaining Costs

Project	Costs (2021 \$)			Cost (2022 \$)
	Costs [1]	Less Completed	Remaining Cost	
Cost Adjustment				
San Francisco CCI - September 2021				1,073.21
San Francisco CCI - September 2022				1,191.68
Cost Increase Factor				1.11
WISP-Funded Percentage of Costs				100%
Sanitary Sewer				
5 15' Gravity in Clinton from W. Main 2100' to north	\$ 437,598	\$ 0	\$ 437,598	\$ 485,902
13 10" Gravity in Washington from W. Main 1400' to south	\$ 224,410	\$ 0	\$ 224,410	\$ 249,182
19 12" Gravity in Washington from Linwood 2800' to north	\$ 493,701	\$ 0	\$ 493,701	\$ 548,198
20 12" Force Main in Washington from Linwood to W. Main	\$ 865,579	\$ 0	\$ 865,579	\$ 961,126
21 12" Gravity in future road from Linwood 2800' to north	\$ 493,701	\$ 0	\$ 493,701	\$ 548,198
22 10" Gravity in Tegner from Linwood 732' to north	\$ 160,292	\$ 0	\$ 160,292	\$ 177,986
23 10" Gravity in Kilroy from Linwood 1700' to north [2]	\$ 272,496	\$ 0	\$ 272,496	\$ 302,575
24 15' Gravity in Linwood from Washington 2600' East	\$ 541,788	\$ 0	\$ 541,788	\$ 601,593
P5 Proposed Pump Station at Washington and Linwood	\$ 466,103	\$ 0	\$ 466,103	\$ 517,554
Subtotal	\$ 3,955,668	\$ 0	\$ 3,955,668	\$ 4,392,314
Water				
8 12" Water Line in Canal from Washington 2600 east [3]	\$ 0	\$ 0	\$ 0	\$ 0
9 12" Water Line in Canal from Fransil to Diane	\$ 416,760	\$ 0	\$ 416,760	\$ 462,764
10 12" Water Line in Canal from Diane to Walnut	\$ 208,380	\$ 0	\$ 208,380	\$ 231,382
15 12" Water Line in Washington from W. Main to Ruble	\$ 432,790	\$ 0	\$ 432,790	\$ 480,564
17 12" Water in Ruble from Washington to Tegner [4]	\$ 363,997	\$ 0	\$ 363,997	\$ 404,177
19 12" Water Line in Washington from Ruble to Linwood	\$ 432,790	\$ 0	\$ 432,790	\$ 480,564
21 12" Water in Tegner from Linwood 1300 feet north	\$ 432,790	\$ 0	\$ 432,790	\$ 480,564
22 12" Water in Kilroy from Linwood 1732' to North [5]	\$ 277,626	\$ 0	\$ 277,626	\$ 308,272
23 12" Water in Linwood from Washington to Tegner	\$ 865,579	\$ 0	\$ 865,579	\$ 961,126
25 12" Water in Linwood from Tegner to Kilroy	\$ 432,790	\$ 0	\$ 432,790	\$ 480,564
26 12" Water in Linwood from Kilroy to Walnut	\$ 432,790	\$ 0	\$ 432,790	\$ 480,564
W5 New Potable Well Near Linwood and Washington	\$ 1,463,680	\$ 0	\$ 1,463,680	\$ 1,625,248
Subtotal	\$ 5,759,972	\$ 0	\$ 5,759,972	\$ 6,395,789
Subtotal Improvement Cost	\$ 9,715,640	\$ 0	\$ 9,715,640	\$ 10,788,103
Administration - 3% of Costs [6]				\$ 323,643
Total WISP Fee Program Remaining Costs				\$ 11,111,746

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Updated the LF to 1700' (&remaining costs) per partial project completion as reported in the FY18/19 Annual Report.

[3] Project complete. Hillmar Cheese installed 2652' in 2015-2016. COT & developer entered into reimbursement agreement.

[4] Updated remaining costs as TID completed 2600' in 2004 from Tegner west to Washington. Remaining LF is 2800.

[5] Updated the LF to 1732' (&remaining costs) per partial project completion as reported in the FY18/19 Annual Report.

[6] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 4
Turlock Annual Report
WISP Fee Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)				Total
		Sanitary Sewer	Water	Admin.	In Lieu Agreements	
Remaining Costs	Table 3	\$ 4,392,314	\$ 6,395,789	\$ 323,643	\$ 0	\$ 11,111,746
Less Fund Balance	Table 2	(\$ 438,199)	(\$ 593,582)	\$ 229,079	(\$ 1,309,075)	(\$ 2,111,777)
Net Remaining Costs		\$ 3,954,115	\$ 5,802,207	\$ 552,722	(\$ 1,309,075)	\$ 8,999,969
Sufficient Funds Available to Complete Improvements		No	No	No		No
Percent of Total Improvements Funded by Fee Program		100%	100%	100%		100%

3. Northwest Triangle Specific Plan

Fee Program Overview

The NWTSP Area includes land zoned for residential and commercial uses. The NWTSP Fee Program was established to charge development impact fees to new development for specific plan infrastructure needed to serve the NWTSP Area. The NWTSP fees originally funded transportation, storm drainage, and sanitary sewer improvements needed to serve the NWTSP Area. In 2013, a NWTSP Fee Nexus Study Update was prepared in which the transportation and storm drainage were removed from the NWTSP Fee Program and added to the citywide fee programs for such facilities. The projects and any existing funds for these former NWTSP Fee Program components were moved to the citywide fee programs. In addition, water improvements specific to the NWTSP were added to the NWTSP Fee Program.

The components of the updated NWTSP Fee Program are summarized below:

- **Sanitary Sewer:** Funds sewer system lines.
- **Water:** Funds water system lines.
- **Administration:** Funds administration of the NWTSP Fee Program.

Current Fee Schedule

Table 5 shows the current fee schedule for the NWTSP Fee Program. These fees are effective from October 1, 2022, through December 31, 2022.

Fee Fund Activity

Table 6 shows the NWTSP Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the three components.

During the fiscal year, revenue was derived from NWTSP Area development impact fees, and no expenses were incurred.

There were no loans and no refunds made or allocated from the NWTSP Fee Program.

Table 5
Turlock Annual Report
NWTSP Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)			
	Sanitary Sewer	Water	Admin.	Total
Residential		<i>per dwelling unit</i>		
Low Density	\$ 33.39	\$ 1,483.70	\$ 45.01	\$ 1,562.10
Low-Medium Density	\$ 27.58	\$ 927.68	\$ 29.04	\$ 984.30
Medium Density	\$ 23.23	\$ 673.62	\$ 20.32	\$ 717.17
High Density	\$ 23.23	\$ 974.13	\$ 30.49	\$ 1,027.85
Nonresidential		<i>per developable acre</i>		
Community Commercial	\$ 107.43	\$ 3,546.66	\$ 110.33	\$ 3,764.42
Highway Commercial	\$ 107.43	\$ 3,546.66	\$ 110.33	\$ 3,764.42
Heavy Commercial	\$ 107.43	\$ 3,546.66	\$ 110.33	\$ 3,764.42

Source: City of Turlock

Table 6
Turlock Annual Report
NWTSP Fee Program Fund Summary (FY 2021-22)

Item	Sanitary Sewer	Water	Administration	Total
Beginning Balance	\$ 221,441	\$ 272,164	\$ 5,196	\$ 498,800
Revenue				
Interest Income	(\$ 235)	(\$ 276)	\$ 0	(\$ 511)
Development Fees	\$ 1,500	\$ 49,446	\$ 1,528	\$ 52,475
Total	\$ 1,265	\$ 49,170	\$ 1,528	\$ 51,964
Expenses				
Bank Charges	\$ 0	\$ 0	\$ 0	\$ 0
Construction Project	\$ 0	\$ 0	\$ 0	\$ 0
City Engineering Services	\$ 0	\$ 0	\$ 0	\$ 0
Reporting	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance	\$ 222,706	\$ 321,334	\$ 6,724	\$ 550,764

Source: City of Turlock

Remaining Improvements

Table 7 details the remaining NWTSP Fee Program improvement and fee administration costs. All improvement costs will be funded by the NWTSP Fee Program fees. The costs are based on the remaining costs detailed in the 2013 NWTSP Fee Nexus Study Update. A 12-inch water line was completed since 2013, as shown in the table. Another 12-inch water line and bore casing have been combined into one improvement, and a new cost estimate was provided for this item. In addition, the 2013 remaining costs have been updated to 2020 dollars using the change in the Engineering News-Record CCI for San Francisco from September 2013 through March 2020.

Table 8 summarizes the remaining net costs by fee component after accounting for the existing fund balance. At this time, sufficient funds have not been collected to fund all remaining improvements. For each fee component, additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$903,000 in additional funding is needed to fully finance the remaining fee program costs, as summarized by component below:

Estimated Net Remaining Costs	
Sanitary Sewer	\$ 391,000
Water	\$ 476,000
Administration	\$ 36,000
Total	\$ 903,000

Amount and Timing of Remaining Funding

Future NWTSP Fee Program revenue will provide the financing needed to fully fund the remaining improvements and fee administration costs summarized above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of building permits for development in the NWTSP. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

**Table 7
Turlock Annual Report
NWTSP Fee Program Remaining Costs**

Project	Costs (2021 \$)			Cost (2022 \$)
	Total Cost	Less Completed	Remaining Cost	
Cost Adjustment				
San Francisco CCI - September 2021				1,073.21
San Francisco CCI - September 2022				1,191.68
Cost Increase Factor				1.11
NWTSP-Funded Percentage of Costs				100%
Sanitary Sewer				
1 10" Sewer Line in Golden State Blvd from Tuolumne 1800 feet North	\$ 288,526	\$ 0	\$ 288,526	\$ 320,375
2 12" Sewer Line in Golden State Blvd from Tuolumne 1800 feet South	\$ 264,482	\$ 0	\$ 264,482	\$ 293,677
Subtotal	\$ 553,009	\$ 0	\$ 553,009	\$ 614,052
Water				
1 12" Water line in Golden State from Taylor 400' South	\$ 64,117	\$ 0	\$ 64,117	\$ 71,194
2 12" Water Line in Taylor Rd from Golden State to Tegner	\$ 224,409	\$ 0	\$ 224,409	\$ 249,181
3 Bore 24" Casing under TID at Tegner	\$ 48,088	\$ 0	\$ 48,088	\$ 53,396
4 12" Water Line in Tuolumne from Tegner to Countryside	\$ 0	\$ 0	\$ 0	\$ 0
5 Bore 24" Casing / Install 12" Line Under SR99 at Tuolumne	\$ 381,178	\$ 0	\$ 381,178	\$ 423,254
Subtotal	\$ 717,792	\$ 0	\$ 717,792	\$ 797,025
Subtotal Improvement Cost	\$ 1,270,800	\$ 0	\$ 1,270,800	\$ 1,411,078
Administration - 3% of Costs [2]				\$ 42,332
Total NWTSP Area Fee Program Remaining Costs				\$ 1,453,410

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 8
Turlock Annual Report
NWTSP Fee Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)			Total
		Sanitary Sewer	Water	Admin.	
Remaining Costs	Table 7	\$ 614,052	\$ 797,025	\$ 42,332	\$ 1,453,410
Less Fund Balance	Table 6	(\$ 222,706)	(\$ 321,334)	(\$ 6,724)	(\$ 550,764)
Net Remaining Costs		\$ 391,347	\$ 475,692	\$ 35,608	\$ 902,646
Sufficient Funds Available to Complete Improvements		No	No	No	No
Percentage of Total Improvements Funded by Fee Program		100%	100%	100%	100%

4. Northeast Turlock Master Plan

Fee Program Overview

The developable land in the NETMP Area consists of residential uses only. The NETMP Fee Program was established to charge development impact fees to new development for specific plan infrastructure needed to serve the NETMP Area. The components of the NETMP Fee Program are summarized below:

- **Sanitary Sewer:** Funds sewer system infrastructure, including sewer line and lift station improvements. All sewer system infrastructure has been completed and funded.
- **Storm Drainage:** Funds storm drainage lines.
- **Transportation:** Funds street, traffic signal, and bike and pedestrian paths improvements.
- **Water:** Funds water infrastructure, including water lines and 50 percent of a non-potable purple water pipe. The remaining 50 percent is funded by a City contribution.
- **Administration:** Funds administration of the NETMP Fee Program.

Current Fee Schedule

Table 9 shows the current fee schedule for the NETMP Fee Program. These fees are effective from October 1, 2022, through December 31, 2022. It also shows the Adjusted NETMP fees of \$3,000 per dwelling unit that were approved by the Turlock City Council in April of 2020.

Fee Fund Activity

Table 10 shows the NETMP Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the five components.

Table 9
Turlock Annual Report
NETMP Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)					Total
	Sanitary Sewer	Storm Drainage	Transportation	Water	Admin.	
	Fee per Dwelling Unit (effective April 1, 2020)					
Residential						
Very Low Density			\$ 3,000.00			\$ 3,000.00
Low Density			\$ 3,000.00			\$ 3,000.00
Medium Density			\$ 3,000.00			\$ 3,000.00
	Adjusted Fee per Dwelling Unit to Be Implemented by Individual Developer Agreements (Approved by Turlock City Council - April 2020)					
Residential						
Very Low Density			\$ 3,000.00			\$ 3,000.00
Low Density			\$ 3,000.00			\$ 3,000.00
Medium Density			\$ 3,000.00			\$ 3,000.00

Source: City of Turlock

Table 10
Turlock Annual Report
NETMP Fee Program Summary (FY 2021-22)

Item	Sanitary Sewer	Storm Drainage	Transportation	Water	Administration	Total
Beginning Balance	\$ 192,918	\$ 1,300,003	\$ 1,493,267	\$ 549,661	\$ 61,386	\$ 3,597,234
Revenue						
Market Valuation						\$ 0
Interest Income	(\$ 204)	(\$ 1,372)	(\$ 1,522)	(\$ 580)	\$ 0	(\$ 3,678)
Development Fees	\$ 0	\$ 0	\$ 24,001	\$ 0	\$ 0	\$ 24,001
Total	(\$ 204)	(\$ 1,372)	\$ 22,479	(\$ 580)	\$ 0	\$ 20,323
Less Expenses						
Bank Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services						
City Engineering Services	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 556)	(\$ 556)
Reporting	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Legal Counsel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee Nexus Study	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 556)	(\$ 556)
Capital Outlay						
Construction Project	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out						
Transfers Out To Fd 215 MV & Colorado P0763	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out To Fd 502 Engineering Admin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 556)	(\$ 556)
Ending Balance	\$ 192,714	\$ 1,298,631	\$ 1,515,746	\$ 549,081	\$ 60,830	\$ 3,617,001

Source: City of Turlock

During the fiscal year, revenue was derived from NETMP Area development impact fees, and the following expenses were incurred:

- City Engineering Services.

There were no loans and no refunds made or allocated from the NETMP Fee Program.

Remaining Improvements

Table 11 details the remaining improvement and fee administration costs. All improvement costs will be funded by the NETMP Fee Program revenues. The costs are based on the remaining improvement costs detailed in the 2004 NETMP Fee Nexus Study. Because the majority of the improvements have now been completed (including all of the sewer improvements), in 2018, the City prepared an updated list of remaining improvements and also updated the remaining costs to reflect then current dollars. The remaining costs have been updated to 2022 dollars using the change in the Engineering News-Record CCI for San Francisco from September 2021 through September 2022.

In addition to improvement costs, the costs in **Table 11** include amounts owed from the Transportation fund component to the other fund components because of interfund transfers that were made. The interfund transfers owed were not updated to 2020 dollars, as the amounts will remain constant until paid back. After accounting for the amounts owed to various fund components, two of the components (Water and Administration) have remaining costs that are less than zero.

Table 11
Turlock Annual Report
NETMP Fee Program Remaining Costs

Project	Costs (2021 \$)			Cost (2022 \$)
	Total Cost	Less Completed	Remaining Cost	
Cost Adjustment				
San Francisco CCI - September 2021				1,073.21
San Francisco CCI - September 2022				1,191.68
Cost Increase Factor				1.11
NETMP-Funded Percentage of Costs				100%
Sanitary Sewer				
Interfund Transfer (Owed from Transportation)	(\$57,138)	\$0	(\$57,138)	(\$ 57,138)
Storm Drainage				
Line in 1st Road south of Christoffersen off Berkeley Road	\$ 138,761	\$ 0	\$138,761	\$ 154,078
Interfund Transfer (Owed from Transportation)	(\$ 109,537)	\$ 0	(\$109,537)	(\$ 109,537)
Subtotal	\$ 29,224	\$ 0	\$ 29,224	\$ 44,541
Transportation				
Signal at Taylor Road/Berkeley Avenue	\$ 756,818	\$ 0	\$ 756,818	\$ 840,360
Christoffersen Parkway - North Olive Avenue to Berkeley Avenue	\$ 51,719	\$ 0	\$ 51,719	\$ 57,428
Christoffersen Parkway - North Olive Avenue to Berkeley Avenue (Sound Wall)	\$ 134,125	\$ 0	\$ 134,125	\$ 148,930
Monte Vista Avenue - North Olive Avenue to Berkeley Avenue	\$ 0	\$ 0	\$ 0	\$ 0
Colorado Avenue - North of Monte Vista Avenue to Project Line	\$ 80,824	\$ 0	\$ 80,824	\$ 89,746
Berkeley Avenue Landscape Setback Area Value	\$ 26,254	\$ 0	\$ 26,254	\$ 29,152
Interior Pedestrian Connection Paths	\$ 19,563	\$ 0	\$ 19,563	\$ 21,723
Interfund Transfer (Owed to other fee components)	\$ 715,225	\$ 0	\$ 715,225	\$ 715,225
Subtotal	\$ 1,784,529	\$ 0	\$ 1,784,529	\$ 1,902,564
Water				
East/West Line in 2nd Road South of Christoffersen Parkway, Colorado to Greenbelt	\$ 194,418	\$ 0	\$ 194,418	\$ 215,879
Purple Pipe	\$ 202,805	\$ 0	\$ 202,805	\$ 225,192
City Contribution to Purple Pipe	(\$ 101,402)	\$ 0	(\$ 101,402)	(\$ 112,596)
Interfund Transfer (Owed from Transportation)	(\$ 500,234)	\$ 0	(\$ 500,234)	(\$ 500,234)
Subtotal	(\$ 204,414)	\$ 0	(\$ 204,414)	(\$ 171,760)
Administration				
Interfund Transfer (Owed from Transportation)	(\$ 48,315)	\$ 0	(\$ 48,315)	(\$ 48,315)
Subtotal Improvement Cost	\$ 1,503,886	\$ 0	\$ 1,503,886	\$ 1,669,892
Administration - 3% of Other Costs				\$ 50,097
Total NETMP Fee Program Remaining Costs				\$ 1,719,989

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 12 summarizes the remaining net costs by fee component after accounting for the fee fund balances. All NETMP fee fund components except for the Transportation component have net remaining costs that are less than zero, indicating that, at this time, sufficient funds have been collected to fund remaining all improvements. In total, the NETMP fee fund currently has an estimated \$1.9 million of surplus funds, as summarized by component below:

Estimated Net Remaining Costs

Sanitary Sewer	(\$ 250,000)
Storm Drainage	(\$ 1,254,000)
Transportation	\$ 387,000
Water	(\$ 721,000)
Administration	(\$ 59,000)
Total	(\$ 1,897,000)

Amount and Timing of Remaining Funding

No remaining funding is necessary, as the City has collected enough NETMP fee revenue to fund the remaining infrastructure costs. In addition to the estimated \$1.9 million in current surplus NETMP funds summarized above, future NETMP fees, if collected, would result in a greater surplus. As discussed previously, future NETMP fees have been reduced from approximately \$37,000 to \$52,000 per dwelling unit (depending on the unit type) to \$3,000 per dwelling unit for all dwelling units, and therefore, the amount of potential additional surplus funds would be minimal. NETMP fees are collected at the issuance of building permits for development in the NETMP.

The remaining improvements are to be located on undeveloped land that is privately owned by individual developers. The developers will construct the improvements and be reimbursed through the NETMP Fee Program. The timing of construction will depend on the rate of the remaining future residential development and will be determined by the developers who will construct the improvements.

Table 12
Turlock Annual Report
NETMP Fee Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)					Total
		Sanitary Sewer	Storm Drainage	Transportation	Water	Admin.	
Remaining Costs	Table 11	(\$ 57,138)	\$ 44,541	\$ 1,902,564	(\$ 171,760)	\$ 1,782	\$ 1,719,989
Less Fund Balance	Table 10	(\$ 192,714)	(\$ 1,298,631)	(\$ 1,515,746)	(\$ 549,081)	(\$ 60,830)	(\$ 3,617,001)
Net Remaining Costs		(\$ 249,853)	(\$ 1,254,090)	\$ 386,819	(\$ 720,840)	(\$ 59,048)	(\$ 1,897,012)
Sufficient Funds Available to Complete Improvements		Yes	Yes	No	Yes	Yes	Yes
Percent of Total Improvements Funded by Fee Program		100%	100%	100%	100%	100%	100%

5. North Turlock Master Plan

Fee Program Overview

The developable land in the NTMP Area consists of residential, office, and public school uses. The NTMP Fee Program was established to charge development impact fees to new development for specific plan infrastructure needed to serve the NTMP Area. Most of the improvements have already been completed. The components of the NTMP Fee Program are summarized below:

- **Sanitary Sewer:** Funds sewer system infrastructure, including sewer line and lift station improvements.
- **Storm Drainage:** Funds storm drainage improvements, including storm line, lift station, and storm water storage improvements.
- **Transportation:** Funds street, traffic signal, and bike and pedestrian paths improvements.
- **Administration:** Funds administration of the NTMP Fee Program.

Current Fee Schedule

Table 13 shows the current fee schedule for the NTMP Fee Program. These fees are effective from October 1, 2022, through December 31, 2022.

Fee Fund Activity

Table 14 shows the NTMP Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the four components.

There is no remaining development in the NTMP, so there was no fee revenue and no expenses were incurred.

There were no loans and no refunds made or allocated from the NTMP Fee Program.

Table 13
Turlock Annual Report
NTMP Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)				Total
	Sanitary Sewer	Storm Drainage	Transportation	Admin.	
Residential			<i>per dwelling unit</i>		
Low Density	\$ 2,907.79	\$ 3,751.42	\$ 9,306.24	\$ 478.96	\$ 16,444.41
Medium Density	\$ 2,907.79	\$ 2,362.61	\$ 9,306.24	\$ 437.29	\$ 15,013.93
High Density	\$ 2,907.79	\$ 1,763.15	\$ 9,306.24	\$ 419.32	\$ 14,396.50
Nonresidential			<i>per acre</i>		
Elementary School	\$ 8,315.64	\$ 2,722.07	\$ 52,297.82	\$ 1,900.09	\$ 65,235.62
Office	\$ 16,575.12	\$ 38,704.79	\$ 196,349.04	\$ 7,548.87	\$ 259,177.82

Source: City of Turlock

Table 14
Turlock Annual Report
NTMP Fee Summary (FY 2021-22)

Item	Sanitary Sewer	Storm Drainage	Transportation	Administration	Total
Beginning Balance	\$ 856,039	\$ 467,315	\$ 905,278	(\$ 5,047)	\$ 2,223,584
Revenue					
Interest Income	(\$ 871)	(\$ 490)	(\$ 921)	\$ 0	(\$ 2,282)
Market Valuation		\$ 0	\$ 0	\$ 0	\$ 0
Total	(\$ 871)	(\$ 490)	(\$ 921)	\$ 0	(\$ 2,282)
Expenses					
Bank Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance	\$ 855,168	\$ 466,824	\$ 904,356	(\$ 5,047)	\$ 2,221,302

Source: City of Turlock

Remaining Improvements

Table 15 details the remaining improvement and fee administration costs. All improvement costs will be funded by the NTMP Fee Program revenues. The costs are based on the remaining improvement costs detailed in the 2001 NTMP Fee Nexus Study. Because the majority of the improvements have now been completed, the City recently prepared an updated list of remaining improvements. Remaining costs have been updated to 2022 dollars using the change in the Engineering News-Record CCI for San Francisco from September 2021 through September 2022.

Table 16 summarizes the remaining net costs by fee component after accounting for the fee fund balances. All NTMP fee fund components except for the Administration component have net remaining costs that are less than zero, indicating that, at this time, sufficient funds have been collected to fund remaining all improvements. In total, the NTMP fee fund currently has an estimated \$1.7 million of surplus funds, as summarized by component below:

Estimated Net Remaining Costs	
Sewer	(\$ 609,000)
Storm Drainage	(\$ 238,000)
Transportation	(\$ 904,000)
Administration	\$ 19,000
Total	(\$ 1,732,000)

Amount and Timing of Remaining Funding

There is no projected remaining development in the NTMP Area, so there is no future fee revenue to be collected. There is more than sufficient NTMP program revenue available to construct all remaining improvements, so the improvements should be constructed as soon as it is feasible.

Table 15
Turlock Annual Report
NTMP Fee Program Remaining Costs

Project	Remaining Costs (2021 \$)			Cost (2022 \$)
	Total Cost	Less Completed	Remaining Cost	
Cost Adjustment				
San Francisco CCI - September 2021				1,073.21
San Francisco CCI - September 2022				1,191.68
Cost Increase Factor				1.11
NTMP-Funded Percentage of Total				100%
Sanitary Sewer				
Mt View Systems - Payback for Pitman HS Pump Station	\$ 107,356	\$ 0	\$ 107,356	\$ 119,207
Kilroy/Walnut Systems - Payback for Pitman HS Pump Station	\$ 114,513	\$ 0	\$ 114,513	\$ 127,154
Subtotal	\$ 221,869	\$ 0	\$ 221,869	\$ 246,361
Storm Drainage				
1st St. N/O Christoffersen Off Mid Storm Line	\$ 123,873	\$ 0	\$ 123,873	\$ 137,546
2nd St. N/O Christoffersen Off Mid Storm Line	\$ 82,582	\$ 0	\$ 82,582	\$ 91,697
Subtotal	\$ 206,454	\$ 0	\$ 206,454	\$ 229,244
Subtotal Improvement Cost	\$ 428,324	\$ 0	\$ 428,324	\$ 475,604
Administration - 3% of Costs [2]			\$ 12,850	\$ 14,268
Total NTMP Area Fee Program Remaining Costs			\$ 441,173	\$ 489,872

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 16
Turlock Annual Report
NTMP Fee Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)				Total
		Sanitary Sewer	Storm Drainage	Transportation	Administration	
Remaining Costs	Table 15	\$ 246,361	\$ 229,244	\$ 0	\$ 14,268	\$ 489,872
Less Fund Balance	Table 14	(\$ 855,168)	(\$ 466,824)	(\$ 904,356)	\$ 5,047	(\$ 2,221,302)
Net Remaining Costs		(\$ 608,808)	(\$ 237,581)	(\$ 904,356)	\$ 19,315	(\$ 1,731,429)
Sufficient Funds Available to Complete Improvements		Yes	Yes	Yes	No	Yes
Percent of Total Improvements Funded by Fee Program		100%	100%	100%	100%	100%

6. East Tuolumne Master Plan

Fee Program Overview

The developable land in the ETMP Area consists of residential uses only. The ETMP Fee Program was established to charge development impact fees to new development for specific plan infrastructure needed to serve the ETMP Area. The components of the ETMP Fee Program are summarized below:

- **Transportation:** These improvements include road improvements, irrigation improvements, and underground electrical improvements to roads that border the ETMP area.
- **Sanitary Sewer:** Funds sewer system infrastructure, including a pump station and series of new sewer mains.
- **Water:** Funds water infrastructure, including a series of water lines.
- **Administration:** Funds administration of the ETMP Fee Program.

Current Fee Schedule

Table 17 shows the current fee schedule for the ETMP Fee Program. These fees are effective from October 1, 2022, through December 31, 2022.

Fee Fund Activity

Table 18 shows the ETMP Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the three components. During the fiscal year, revenue was derived from ETMP Area development impact fees. No expenses were incurred.

ETMP Fee Credits

In December 2019 and February 2021, the City entered into Subdivision Improvement Agreements (SIA) between Fairbanks Ranch 1, LLC., and KB Home North Bay, LLC., respectively. Fairbanks Ranch 1, LLC., agreed to build capital improvements for the Fairbanks Ranch Subdivision located in the ETMP Area. KB Home North Bay, LLC., agreed to build capital improvements for the Les Chateaux Subdivision located in the ETMP Area.

Table 19 shows the ETMP Fee Program credit activity Fiscal Year 2021–22. It summarizes the beginning balance of credits, net any credits used in previous fiscal years, the credits received in Fiscal Year 2021–22, and the remaining balance.

Table 17
Turlock Annual Report
ETMP Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)				Total
	Transportation	Sanitary Sewer	Portable Water	Admin.	
Residential			<i>per dwelling unit</i>		
Very Low Density	\$ 13,541.90	\$ 4,143.56	\$ 3,755.68	\$ 1,072.06	\$ 22,513.20
Low Density	\$ 13,541.90	\$ 4,143.56	\$ 2,933.55	\$ 1,030.95	\$ 21,649.96
Medium/Low Density	\$ 13,541.90	\$ 3,397.00	\$ 1,251.49	\$ 909.52	\$ 19,099.91
Medium Density	\$ 13,541.90	\$ 3,297.04	\$ 853.84	\$ 884.64	\$ 18,577.42
High Density	\$ 9,459.33	\$ 2,749.36	\$ 1,028.27	\$ 661.85	\$ 13,898.81
Cost Recovery Fee			<i>per acre</i>		
073-013-003					\$ 64,986.00
073-013-003					\$ 31,532.00
073-016-006					\$ 31,532.00
073-016-007					\$ 18,279.00

Source: City of Turlock

Table 18
Turlock Annual Report
ETMP Fee Program Fund Summary (FY 2021-22)

Item	Transportation	Sanitary Sewer	Storm Drainage	Water	Administration [1]	Total
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 111,228)	(\$ 111,228)
Revenue						
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Development Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84,553	\$ 84,553
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84,553	\$ 84,553
Expenses						
Bank Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 26,675)	(\$ 26,675)

Source: City of Turlock

[1] Staff time was charged for administering the fee program before any fees had been collected.

Table 19
Turlock Annual Report
ETMP Fee Program Remaining Credits

Fund Component	EMTP Credits					
	Fairbanks Ranch			Les Chateaux		
	Capital Improvements (Credits Owed)	Credits Received [1]	Balance	Capital Improvements (Credits Owed)	Credits Received [2]	Balance
Transportation	\$ 1,200,531			\$ 985,386		
FY 19/20		\$ 11,102			\$ 0	
FY 20/21		\$ 669,201			\$ 0	
FY 21/22		\$ 777,518			\$ 280,228	
Subtotal Transportation	\$ 1,200,531	\$ 1,457,821	(\$ 257,290)	\$ 985,386	\$ 280,228	\$ 705,158
Sanitary Sewer	\$ 936,382			\$ 0		
FY 19/20		\$ 3,397			\$ 0	
FY 20/21		\$ 204,763			\$ 0	
FY 21/22		\$ 237,906			\$ 85,744	
Subtotal Sewer	\$ 936,382	\$ 446,065	\$ 490,317	\$ 0	\$ 85,744	(\$ 85,744)
Water	\$ 76,676			\$ 366,874		
FY 19/20		\$ 2,405			\$ 0	
FY 20/21		\$ 144,967			\$ 0	
FY 21/22		\$ 168,432			\$ 60,705	
Subtotal Water	\$ 76,676	\$ 315,804	(\$ 239,128)	\$ 366,874	\$ 60,705	\$ 306,169
Total	\$ 2,213,589	\$ 2,219,690	(\$ 6,102)	\$ 1,352,260	\$ 426,678	\$ 925,582

Source: City of Turlock

- [1] Reimbursement was owed to Fairbanks Ranch based on the total Capital Improvements for the Sewer Component of the ETMP Program, while both water and transportation components had fees due based on the original fee obligation. Because of the oversizing in Sewer, reimbursements were converted into credit for the fee obligations due in the Water and Transportation Components for the 2021-22 Fiscal Year.
- [2] Reimbursement was owed to Les Chateaux based on the total Capital Improvements for the Transportation and Water Components of the ETMP Program, while sewer components had fees due based on the original fee obligation. Because of the oversizing in Transportation and Water, reimbursements were converted into credit for the fee obligations due in the Sewer Component for the 2021-22 Fiscal Year.

Remaining Improvements

Table 20 details the remaining ETMP Fee Program improvement and fee administration costs. All improvement costs will be funded by the ETMP Fee Program fees. The costs are based on the remaining costs detailed in the 2019 ETMP Fee Nexus Study Update and subsequent AB1600 reports. The 2021 remaining costs have been updated to 2022 dollars using the change in the Engineering News-Record Construction Cost Index (CCI) for San Francisco from September 2021 through September 2022. In total, approximately \$1.3 million in improvements remain to be constructed.

Table 21 summarizes the remaining net costs by fee component after accounting for the existing fund balance. At this time, sufficient funds have not been collected to fund all the remaining improvements. For each fee component, additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$1.3 million in additional funding is needed to fully finance the remaining fee program costs, as summarized by component below:

Estimated Net Remaining Costs	Credits Owed		Credits Used		Credits Remaining		
	Fairbanks	Les Chateaux	Fairbanks	Les Chateaux	Fairbanks	Les Chateaux	
Transportation	\$ 849,000	\$ 1,200,531	\$ 985,386	(\$ 1,457,821)	(\$ 280,228)	(\$ 257,290)	\$ 705,158
Sewer	\$ 0	\$ 936,382	\$ 0	(\$ 446,065)	(\$ 85,744)	\$ 490,317	(\$ 85,744)
Water	\$ 380,000	\$ 76,676	\$ 366,874	(\$ 315,804)	(\$ 60,705)	(\$ 239,128)	\$ 306,169
Administration	\$ 88,000						
Total	\$ 1,317,000	\$ 2,213,589	\$ 1,352,260	(\$ 2,219,690)	(\$ 426,678)	(\$ 6,102)	\$ 925,582

Amount and Timing of Remaining Funding

ETMP Fee Program revenue will provide the financing needed to fully fund the remaining improvements and fee administration costs summarized above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of building permits for development in the WISP. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

**Table 20
Turlock Annual Report
ETMP Fee Program Remaining Costs**

Project	Remaining Costs (2021 \$)			Cost (2022 \$)
	Total Cost [1]	Less Completed	Remaining Cost	
Cost Adjustment				
San Francisco CCI - September 2021				1,073.21
San Francisco CCI - September 2022				1,191.68
Cost Increase Factor				1.11
ETMP-Funded Percentage of Total				100%
Transportation				
Tuolumne Rd Improvements from West Master Plan line to Waring	\$ 0	\$ 0	\$ 0	\$ 0
Waring Rd Improvements from Tuolumne Rd to Monte Vista	\$ 0	\$ 0	\$ 0	\$ 0
TID Irrigation Improvements on Tuolumne Rd from West Master Plan line to Waring	\$ 0	\$ 0	\$ 0	\$ 0
TID Irrigation Improvements on Waring North of Tuolumne	\$ 0	\$ 0	\$ 0	\$ 0
Quincy Rd Improvements from Tuolumne to Monte Vista	\$ 267,057	\$ 0	\$ 267,057	\$ 296,536
Waring Rd Improvements from Tuolumne Rd to Wyndfair #3	\$ 0	\$ 0	\$ 0	\$ 0
TID Electrical Undergrounding on Tuolumne Rd from West Master Plan line to Waring	\$ 199,620	\$ 0	\$ 199,620	\$ 221,655
TID Electrical Undergrounding on Waring North of Tuolumne	\$ 146,007	\$ 0	\$ 146,007	\$ 162,124
TID Electrical Undergrounding on Waring South of Tuolumne	\$ 151,711	\$ 0	\$ 151,711	\$ 168,457
Subtotal	\$ 764,395	\$ 0	\$ 764,395	\$ 848,772
Sanitary Sewer				
Pump Station at Storm Basin #1	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Force Main in Lafitte Rothchild Dr. (6")	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Force Main in Tuolumne Rd (6")	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Force Main in Waring south (6")	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Force Main in Hawkeye (6")	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Main in Tuolumne Rd (8")	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Main in Lafitte Rothchild Tuolumne to Pump Station (8" & 10")	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	\$ 0	\$ 0	\$ 0	\$ 0

Table 20
Turlock Annual Report
ETMP Fee Program Remaining Costs

Project	Remaining Costs (2021 \$)			Cost (2022 \$)
	Total Cost [1]	Less Completed	Remaining Cost	
Water				
Water Line in Tuolumne (10")	\$ 0	\$ 0	\$ 0	\$ 0
Water Line in Waring Road North of Tuolumne Road (12")	\$ 0	\$ 0	\$ 0	\$ 0
Water Line in Waring Road South of Tuolumne Road (12")	\$ 0	\$ 0	\$ 0	\$ 0
Water Line in Monte Vista Ave (24")	\$ 113,712	\$ 0	\$ 113,712	\$ 126,264
Water Line in Quincy Road (16")	\$ 346,483	\$ 0	\$ 346,483	\$ 384,729
Less City share for increased size on Quincy (Surface Water Infrastructure)	(\$ 41,350)	\$ 0	(\$ 41,350)	(\$ 45,914)
Less City share for increased size on Monte Vista (Surface Water Infrastructure)	(\$ 76,996)	\$ 0	(\$ 76,996)	(\$ 85,495)
Subtotal	\$ 341,849	\$ 0	\$ 341,849	\$ 379,583
Subtotal Improvement Cost	\$ 1,106,243	\$ 0	\$ 1,106,243	\$ 1,228,356
Administration - 5% of Costs [2]				\$ 61,418
Total ETMP Area Fee Program Remaining Costs				\$ 1,289,774

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, actual administration is equal to 5% of the current fee.

Table 21
Turlock Annual Report
ETMP Fee Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)				Total
		Transportation	Sanitary Sewer	Portable Water	Administration	
Remaining Costs	Table 20	\$ 848,772	\$ 0	\$ 379,583	\$ 61,418	\$ 1,289,774
Less Fund Balance	Table 18	\$ 0	\$ 0	\$ 0	\$ 26,675	\$ 26,675
Net Remaining Costs		\$ 848,772	\$ 0	\$ 379,583	\$ 88,092	\$ 1,316,448
Sufficient Funds Available to Complete Improvements		No	Yes	No	No	No
Percent of Total Improvements Funded by Fee Program		100%	100%	100%	100%	100%

7. Master Storm Fee Program

Fee Program Overview

The Master Storm Fee Program is a citywide fee program that provides funding for storm drainage facilities needed to serve development in all areas of the City. As growth in the City occurs and more users are added to the system, the increased level of service will result in capacity deficiencies. The Master Storm Fee Program was established to provide funding for upgrades to existing storm drainage facilities to correct future deficiencies, as well as for construction of new storm drainage system facilities. These facilities include master storm drains and master detention basins. In 2015, the Master Storm Drainage Development Impact Fee Nexus Study was prepared to update the Master Storm Fees based on new land use and growth projections as well as estimated storm drainage facility needs and costs. In addition to other updates, it should be noted that the updated improvements included improvements that had been transferred from the WISP and NWTSP Fee Programs to close the storm drainage components in those two fee programs.

The components of the Master Storm Fee Program are summarized below:

- **Storm Drainage:** Funds master storm drains and master detention basins.
- **Administration:** Funds administration of the Master Storm Fee Program.

Current Fee Schedule

Table 22 shows the current fee schedule for the Master Storm Fee Program. These fees are effective from October 1, 2022, through December 31, 2022. Note that while it is not specified in the City fee schedule, 3 percent of each fee is designated for fee administration, and the remaining amount is designated for capital expenses.

Fee Fund Activity

Table 23 shows the Master Storm Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance.

Table 22
Turlock Annual Report
Master Storm Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)
Residential	
Low Density Residential	\$ 8,702.39
Medium Density Residential	\$ 15,242.05
High Density Residential	\$ 15,242.05
Nonresidential	
Commercial	\$ 21,802.35
Office	\$ 21,802.35
Industrial	\$ 21,802.35

Source: City of Turlock

Table 23
Turlock Annual Report
Master Storm Fee Program Fund Summary (FY 2021-22)

Item	Amount
Beginning Balance	\$ 4,137,535
Revenue	
Interest Income	(\$ 3,830)
Market Valuation	\$ 0
Development Fees - Storm Drainage	\$ 688,386
Development Fees - Administration	\$ 17,645
Total	\$ 702,201
Less Expenses	
Bank Charges	\$ 0
Reporting	\$ 0
Contract Services General	\$ 0
Total Expenses	\$ 0
Ending Balance	\$ 4,839,736

City of Turlock

During the fiscal year, revenue was derived from interest income and Master Storm development impact fees and no expenses were incurred.

Remaining Improvements

Table 24 details the total and remaining improvement and fee administration costs to be funded by the Master Storm Fee Program, which comprise approximately 53 percent of the total improvement costs. The costs are based on the remaining costs detailed in the 2015 Master Storm Drainage Development Impact Fee Nexus Study and subsequent AB1600 reports. **Table 23** shows the remaining costs that have been updated to 2022 dollars using the change in the Engineering News-Record CCI using the change in the Engineering News-Record CCI for San Francisco from September 2021 through September 2022.

Table 25 summarizes the remaining net costs in 2022 dollars after accounting for the fee fund balance. At this time, sufficient funds have not been collected to fund all remaining improvements. Additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$54.0 million in additional funding is needed to fully finance the remaining storm drainage improvements and administrative costs.

Amount and Timing of Remaining Funding

Future Master Storm Fee Program revenue will provide the financing needed to fully fund the remaining improvements and administration costs discussed above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of final maps for development in the City. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

Table 24
Turlock Annual Report
Master Storm Fee Program Remaining Costs

Item	Type	Description/Street	Description/Limits	Total Master Storm Fee-Funded Cost (2021 \$)			Remaining Cost (2022 \$)
				Total Cost [1]	Less Completed	Remaining Cost	
Cost Adjustment							
							1,073.21
							1,191.68
							1.11
Total Improvements Cost (from 2015 Nexus Study) [2]				\$ 83,828,000			
Total Master Storm Fee-Funded Cost (from 2015 Nexus Study) [2]				\$ 44,468,500			
Master Storm Fee-Funded Percentage of Total				53%			
Existing Service Area MASTER CIP							
Pipelines							
ESD-2	Pipe	Christoffersen Pkwy	Pump Station No. 31 Wet Well to Walnut Rd (Walnut Pump Station #1 Wet Well)	\$ 409,646	\$ 0	\$ 409,646	\$ 454,864
ESD-3	Pipe	Monte Vista Dr	Four Seasons Dr to Walnut Rd	\$ 115,685	\$ 0	\$ 115,685	\$ 128,455
ESD-4	Pipe	Countryside Dr	West side of Staples/Walmart Shopping Center, parallel to Countryside Dr	\$ 12,908	\$ 0	\$ 12,908	\$ 14,333
ESD-6	Pipe	Colorado Ave	Waldorf Dr to Tuolumne Rd	\$ 9,864	\$ 0	\$ 9,864	\$ 10,952
ESD-8	Pipe	Castleview Dr	Quincy Rd to west of Palace Ct	\$ 76,291	\$ 0	\$ 76,291	\$ 84,712
ESD-9	Pipe	Johnson Rd	Tuolumne Rd to north of Castleview Dr	\$ 16,987	\$ 0	\$ 16,987	\$ 18,863
ESD-14	Pipe	Almond Ave	Almond Ave and Golden State Blvd	\$ 28,495	\$ 0	\$ 28,495	\$ 31,640
ESD-23	Pipe	Montana Ave	East of Hwy 99 to West Ave South	\$ 37,628	\$ 0	\$ 37,628	\$ 41,782
ESD-29	Pipe	Kilroy Rd	Parallel Pipe from Industrial Rowe to Spengler Way	\$ 30,322	\$ 0	\$ 30,322	\$ 33,669
ESD-45	Pipe	Quincy Rd	Canal Dr to East Ave	\$ 312,897	\$ 0	\$ 312,897	\$ 347,436
ESD-46	Pipe	East Ave	Quincy Rd to Southeast 2 Area Pump Station (ESD-PS-6)	\$ 218,644	\$ 0	\$ 218,644	\$ 242,779
Pump Stations/Basins							
ESD-PS-6	Pump Station	East Ave	East of Daubenberger Rd	\$ 901,123	\$ 0	\$ 901,123	\$ 1,000,594
ESD-FM-1	Force Main	East Ave	Dual Force Mains to Northern East Linear Basin	\$ 772,043	\$ 0	\$ 772,043	\$ 857,265
ESD-BN-1	Basin	Northern East Linear Basin	Northern East Linear Basin	\$ 560,645	\$ 0	\$ 560,645	\$ 622,532
	Land Acquisition	Northern East Linear Basin	Northern East Linear Basin	\$ 681,931	\$ 0	\$ 681,931	\$ 757,206
Buildout System Improvements							
Pipelines							
FSD-1	Pipe	Monte Vista Dr	Summer Creek Dr to Four Seasons Dr	\$ 94,496	\$ 0	\$ 94,496	\$ 104,927
FSD-3	Pipe	Tully Rd	Branding Iron Dr to Fulkerth Rd	\$ 22,285	\$ 0	\$ 22,285	\$ 24,744
FSD-4	Pipe	Oxford Ave, Pedras Rd	Jacquelinelee Dr to Northeast of Divanian Dr	\$ 138,822	\$ 0	\$ 138,822	\$ 154,146
FSD-5	Pipe	Kilroy Rd	Parallel Pipe from Castor St to Industrial Rowe	\$ 28,556	\$ 0	\$ 28,556	\$ 31,708
FSD-6	Pipe	Syracuse Ave	Palm St to Geer Rd	\$ 97,358	\$ 0	\$ 97,358	\$ 108,105
FSD-7	Pipe	Golden State Blvd	Monroe Ave to Geer Rd	\$ 22,833	\$ 0	\$ 22,833	\$ 25,353
FSD-8	Pipe	Washington Rd, Canal Dr	Fulkerth Rd to Fransil Ln	\$ 303,216	\$ 0	\$ 303,216	\$ 336,686
FSD-9	Pipe	Unnamed Rd	Fulkerth Rd to Canal Dr	\$ 540,674	\$ 0	\$ 540,674	\$ 600,356
FSD-10	Pipe	Canal Dr	Dianne Dr to Fransil Ln	\$ 80,979	\$ 0	\$ 80,979	\$ 89,918
FSD-11	Pipe	Tegner Rd	South of Fulkerth Rd to Canal Dr	\$ 328,788	\$ 0	\$ 328,788	\$ 365,081
FSD-12	Pipe	Tegner Rd	North of West Main St to Canal Dr	\$ 376,280	\$ 0	\$ 376,280	\$ 417,815
FSD-13	Pipe	Fransil Ln	Fulkerth Rd to Canal Dr	\$ 93,278	\$ 0	\$ 93,278	\$ 103,575
FSD-14	Pipe	Fransil Ln	Canal Dr to West Main St, to FSD-PS-2 Wet Well	\$ 117,755	\$ 0	\$ 117,755	\$ 130,753

Table 24
Turlock Annual Report
Master Storm Fee Program Remaining Costs

Item	Type	Description/Street	Description/Limits	Total Master Storm Fee-Funded Cost (2021 \$)			Remaining Cost (2022 \$)
				Total Cost [1]	Less Completed	Remaining Cost	
FSD-18	Pipe	West Main St, Clinton Rd, Fransil Ln	Near intersection of West Main St and Clinton Rd, and along Fransil Ln	\$ 635,657	\$ 0	\$ 635,657	\$ 705,824
FSD-19	Pipe	West Main St	Clinton Rd to Fransil Ln	\$ 418,900	\$ 0	\$ 418,900	\$ 465,141
FSD-20	Pipe	West Main St	Dianne Dr to Kilroy Rd	\$ 270,337	\$ 0	\$ 270,337	\$ 300,178
FSD-21	Pipe	Tegner Rd	West Main St to Liberty Square Pkwy	\$ 653,923	\$ 0	\$ 653,923	\$ 726,107
FSD-22	Pipe	Tegner Rd	Linwood Ave to south of Humphrey Ct	\$ 349,490	\$ 0	\$ 349,490	\$ 388,068
FSD-23	Pipe	Washington Rd, Ruble Rd	Clayton Rd to FSD-PS-2 Wet Well	\$ 836,583	\$ 0	\$ 836,583	\$ 928,930
FSD-24	Pipe	Linwood Ave, Unnamed Rd	Linwood Ave and along Unnamed Rd, to FSD-PS-2 Wet Well	\$ 1,128,839	\$ 0	\$ 1,128,839	\$ 1,253,446
FSD-25	Pipe	Ruble Rd	Tegner Rd to Unnamed Rd	\$ 84,389	\$ 0	\$ 84,389	\$ 93,704
FSD-26	Pipe	Linwood Ave	Glenwood Ave to Kilroy Rd	\$ 1,513,643	\$ 0	\$ 1,513,643	\$ 1,680,727
FSD-27	Pipe	Kilroy Rd	Linwood Ave to Spengler Way	\$ 764,737	\$ 0	\$ 764,737	\$ 849,152
FSD-28	Pipe	Soderquist Rd	South Ave to Jordan Ave	\$ 473,699	\$ 0	\$ 473,699	\$ 525,988
FSD-29	Pipe/Casing(1)	Highway 99	West of Soderquist Rd to the east side of Highway 99, north of Venture Ln	\$ 398,199	\$ 0	\$ 398,199	\$ 442,154
FSD-30	Pipe	North of Venture Ln, Walnut Rd	Soderquist Rd to Walnut Rd, Linwood Ave to Venture Ln	\$ 854,849	\$ 0	\$ 854,849	\$ 949,212
FSD-31	Pipe	Unnamed Dr	South of Hawkeye Ave to north of Canal Dr	\$ 735,511	\$ 0	\$ 735,511	\$ 816,701
FSD-32	Pipe	Unnamed Dr	South of Canal Dr to East Ave	\$ 773,261	\$ 0	\$ 773,261	\$ 858,618
FSD-33	Pipe	West of Verduga Rd	Connection pipeline from Northern to Southern East Linear Basin	\$ 89,625	\$ 0	\$ 89,625	\$ 99,519
FSD-34	Pipe	Johnson Rd	South of East Ave to Unnamed Rd	\$ 231,369	\$ 0	\$ 231,369	\$ 256,909
FSD-35	Pipe	Johnson Rd	Unnamed Rd to Brier Rd	\$ 720,899	\$ 0	\$ 720,899	\$ 800,475
FSD-36	Pipe	Johnson Rd	Brier Rd to Linwood Ave	\$ 1,408,918	\$ 0	\$ 1,408,918	\$ 1,564,442
FSD-37	Pipe	Unnamed Rd, Brier Rd	Daubenberger Rd to Johnson Rd	\$ 1,709,699	\$ 0	\$ 1,709,699	\$ 1,898,424
FSD-38	Pipe	South of Brier Rd	FSD-BN-5 (Future Basin) to Johnson Rd	\$ 1,131,275	\$ 0	\$ 1,131,275	\$ 1,256,151
FSD-39	Pipe	Linwood Ave	West of Verduga Rd to Johnson Rd	\$ 1,082,566	\$ 0	\$ 1,082,566	\$ 1,202,065
FSD-40	Pipe	Paulson Rd	Center St to Linwood Ave at Future Pump Station (FSD-PS-3) Wet Well	\$ 1,505,119	\$ 0	\$ 1,505,119	\$ 1,671,262
FSD-41	Pipe	Linwood Ave	Johnson Rd to 5th St	\$ 1,050,904	\$ 0	\$ 1,050,904	\$ 1,166,909
FSD-42A	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 118,120	\$ 0	\$ 118,120	\$ 131,159
FSD-42B	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 705,068	\$ 0	\$ 705,068	\$ 782,897
FSD-42C	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 180,225	\$ 0	\$ 180,225	\$ 200,119
FSD-42D	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 93,766	\$ 0	\$ 93,766	\$ 104,116
FSD-42E	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 306,869	\$ 0	\$ 306,869	\$ 340,743
FSD-42F	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 730,640	\$ 0	\$ 730,640	\$ 811,292
FSD-42G	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 64,540	\$ 0	\$ 64,540	\$ 71,664
FSD-42H	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 387,239	\$ 0	\$ 387,239	\$ 429,985
FSD-42I	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 120,556	\$ 0	\$ 120,556	\$ 133,863
FSD-42J	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 163,176	\$ 0	\$ 163,176	\$ 181,189
FSD-42K	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 154,652	\$ 0	\$ 154,652	\$ 171,724
FSD-42L	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 180,225	\$ 0	\$ 180,225	\$ 200,119
FSD-42M	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 164,394	\$ 0	\$ 164,394	\$ 182,541
FSD-42N	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 137,604	\$ 0	\$ 137,604	\$ 152,793
FSD-42O	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 59,669	\$ 0	\$ 59,669	\$ 66,256
FSD-42P	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 170,483	\$ 0	\$ 170,483	\$ 189,302
FSD-42Q	Pipe	Unnamed Rd, parallel to Hwy 99	Morgan Ranch	\$ 81,588	\$ 0	\$ 81,588	\$ 90,594
FSD-43	Pipe	Lander Ave	Southeast 1 Area (FSD-PS-4) to Lander Ave	\$ 1,147,105	\$ 0	\$ 1,147,105	\$ 1,273,729
FSD-44	Pipe	Linwood Ave	5th St to Lander Ave	\$ 2,289,340	\$ 0	\$ 2,289,340	\$ 2,542,049
FSD-45	Pipe	Linwood Ave	West Linwood Ave Basin to Harding Drain Outfall	\$ 2,873,061	\$ 0	\$ 2,873,061	\$ 3,190,204

Table 24
Turlock Annual Report
Master Storm Fee Program Remaining Costs

Item	Type	Description/Street	Description/Limits	Total Master Storm Fee-Funded Cost (2021 \$)			Remaining Cost (2022 \$)
				Total Cost [1]	Less Completed	Remaining Cost	
Pump Stations/Basins							
FSD-PS-1	Pump Station	Fransil Ln & West Main St	At Fransil Ln and West Main St, Future Pump Station	\$ 90,843	\$ 0	\$ 90,843	\$ 100,871
FSD-PS-2	Pump Station	Ruble Rd	At Ruble Rd and Unnamed Rd, Future Pump Station	\$ 301,998	\$ 0	\$ 301,998	\$ 335,334
FSD-PS-3	Pump Station	Linwood Ave	At Johnson Rd	\$ 1,930,108	\$ 0	\$ 1,930,108	\$ 2,143,164
FSD-FM-1	Force Main	Linwood Ave	Johnson Rd to Verduga Rd (Dual Force Mains)	\$ 4,565,285	\$ 0	\$ 4,565,285	\$ 5,069,224
FSD-PS-4	Pump Station	Unnamed Rd	Southeast 1 Area Future Pump station	\$ 735,511	\$ 0	\$ 735,511	\$ 816,701
FSD-BN-1	Basin	Fransil Ln & West Main St	At Fransil Ln and West Main St, Future Retention Basin	\$ 108,622	\$ 0	\$ 108,622	\$ 120,612
	Land Acquisition	Fransil Ln & West Main St	At Fransil Ln and West Main St, Future Retention Basin	\$ 121,773	\$ 0	\$ 121,773	\$ 135,215
FSD-BN-2	Basin	Ruble Rd	At Ruble Rd and Unnamed Rd, Future Detention Basin	\$ 434,487	\$ 0	\$ 434,487	\$ 482,448
	Land Acquisition	Ruble Rd	At Ruble Rd and Unnamed Rd, Future Detention Basin	\$ 487,094	\$ 0	\$ 487,094	\$ 540,861
FSD-BN-3	Basin	Southern East Linear Basin	Southern East Linear Basin	\$ 1,855,827	\$ 0	\$ 1,855,827	\$ 2,060,682
	Land Acquisition	Southern East Linear Basin	Southern East Linear Basin	\$ 2,465,911	\$ 0	\$ 2,465,911	\$ 2,738,111
FSD-BN-4	Basin	Highway 99 Basin	Southeast 1 Area, Highway 99 new basin	\$ 758,648	\$ 0	\$ 758,648	\$ 842,392
	Land Acquisition	Highway 99 Basin	Southeast 1 Area, Highway 99 new basin	\$ 754,995	\$ 0	\$ 754,995	\$ 838,335
FSD-BN-5	Basin	Unnamed Rd	Southeast of Daubenberger Rd and Brier Rd	\$ 1,086,219	\$ 0	\$ 1,086,219	\$ 1,206,121
	Land Acquisition	Unnamed Rd	Southeast of Daubenberger Rd and Brier Rd	\$ 1,217,734	\$ 0	\$ 1,217,734	\$ 1,352,154
Total Remaining Improvement Costs				\$ 52,296,195	\$ 0	\$ 52,296,195	\$ 58,068,915
Fee Administration Cost (3%) [3]				\$ 1,568,886	\$ 0	\$ 1,568,886	\$ 1,742,067
Total Remaining Cost				\$ 53,865,081	\$ 0	\$ 53,865,081	\$ 59,810,982

Source: City of Turlock and EPS

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] From Storm Master Storm Drainage Development Impact Fee Nexus Study dated September 18, 2015.

[3] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 25
Turlock Annual Report
Master Storm Fee Program Net Remaining Costs (2022 \$)

Item	Source	Total Remaining Cost
Remaining Costs	Table 24	\$ 59,697,943
Less Fund Balance	Table 23	(\$ 4,839,736)
Net Remaining Costs		\$ 54,858,207
Sufficient Funds Available to Complete Improvements Percent of Total Improvements Funded by Fee Program		No 53%

8. Sewer Trunk Capacity Fee Program

Fee Program Overview

The Sewer Trunk Capacity (Sewer) Fee Program is a citywide fee program that provides funding for sanitary sewer facilities need to serve development in all areas of the City. The Sewer Fee Program was established to provide funding for the construction of citywide sewer trunk lines or the oversizing of normal-sized sewer lines to be used as sewer trunk lines. In 2015, the Sewer Trunk Capacity Development Impact Fee Nexus Study was prepared to update the Sewer Fees based on new land use and growth projections as well as estimated sewer trunk facility needs and costs.

The components of the Sewer Fee Program are summarized below:

- **Sanitary Sewer:** Funds construction of sewer trunk lines.
- **Administration:** Funds administration of the Sewer Fee Program.

Current Fee Schedule

Table 26 shows the current fee schedule for the Sewer Fee Program. These fees are effective from October 1, 2022, through December 31, 2022. Note that while it is not specified in the City fee schedule, 3 percent of each fee is designated for fee administration, and the remaining amount is designated for capital expenses.

Fee Fund Activity

Table 27 shows the Sewer Fee Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance.

During the fiscal year, revenue was derived from interest income, line construction, and Sewer development impact fees. No expenses were incurred.

There were no loans and no refunds made or allocated from the Sewer Fee Program.

Table 26
Turlock Annual Report
Sewer Trunk Capacity Development Impact Fees (effective October 1, 2022)

Land Use	Fee (effective October 1, 2022)
Residential	
	<i>per dwelling unit</i>
Very Low Density Residential	\$ 3,052.77
Low Density Residential	\$ 3,052.77
Low-Medium Density Residential	\$ 3,052.77
Medium Density Residential	\$ 2,416.31
High Density Residential	\$ 2,034.72
Subtotal Residential	
Nonresidential and Mixed Use	
	<i>per acre</i>
Downtown	\$ 254.86
Neighborhood Center	\$ 1,031.93
Office	\$ 636.46
Community Commercial/Office	\$ 763.19
Community Commercial	\$ 889.93
Highway Commercial	\$ 636.46
Heavy Commercial	\$ 636.46
Business Park	\$ 636.46
Industrial	\$ 1,653.12

Source: City of Turlock

Table 27
Turlock Annual Report
Sewer Trunk Capacity Fee Program Fund Summary (FY 2021-22)

Item	Amount
Beginning Balance	\$ 1,992,273
Revenue	
Interest Income	(\$ 1,753)
Development Fees - Sewer (admin?)	\$ 11,463
Line Construciton	\$ 384,344
Total	\$ 394,054
Expenses	
Reporting	\$ 0
Bank Charges	\$ 0
Total Expenses	\$ 0
Ending Balance	\$ 2,386,328

City of Turlock

Remaining Improvements

Table 28 details the improvement and fee administration costs to be funded by the Sewer Fee Program, which comprise approximately 74 percent of the total costs. The costs are based on the remaining costs detailed in the 2015 Sewer Trunk Capacity Development Impact Fee Nexus Study and subsequent AB1600 reports. No construction has occurred since 2015, so the remaining improvements to be completed have not changed. The remaining costs have been updated to 2021 dollars using the change in the Engineering News-Record CCI for San Francisco from September 2021 through September 2022.

Table 29 summarizes the remaining net costs in 2022 dollars after accounting for the fee fund balance. At this time, sufficient funds have not been collected to fund all remaining improvements. Additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$47.6 million in additional funding is needed to fully finance the remaining sewer improvements.

Amount and Timing of Remaining Funding

Future Sewer Fee Program revenue will provide the financing needed to fully fund the remaining improvements and administration costs discussed above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of building permits for development in the City. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

**Table 28
Turlock Annual Report
Sewer Trunk Capacity Fee Program Remaining Costs**

Item	Type	Description/Street	Description/Limits	Cost (2021 \$)			Cost (2022 \$)
				Costs [1]	Less Completed	Remaining Cost	
Cost Adjustment							
							1,073.21
							1,191.68
							1.11
Total Improvements Cost (from 2015 Nexus Study)				\$ 48,304,500			
Total Master Sewer Trunk Capacity Fee-Funded Cost (from 2015 Nexus Study)				\$ 35,805,720			
Master Sewer Trunk Fee-Funded Percentage of Total				74%			
Existing System Improvements							
Pipelines							
ESS-1	Pipe	W. Main St./N. Soderquist Rd.	Julian St. to S. Tully Rd.	\$ 40,927	\$ 0	\$ 40,927	\$ 45,445
ESS-2	Pipe	Wayside Dr.	N. Denair Ave, to Geer Rd.	\$ 7,685	\$ 0	\$ 7,685	\$ 8,534
ESS-3	Pipe	Colorado Ave.	North of Escondido Ave. to south of Escondido Ave.	\$ 0	\$ 0	\$ 0	\$ 0
Projects to Remove Direct Connections to Sewer System(4)							
ESD-11	Pipe	Johnson Rd	Marshall St to Canal Dr	\$ 127,497	\$ 0	\$ 127,497	\$ 141,570
ESD-17	Pipe	D St	6th to Lander Ave	\$ 213,164	\$ 0	\$ 213,164	\$ 236,694
ESD-19	Pipe	West South Ave	Columbia St to High St	\$ 44,569	\$ 0	\$ 44,569	\$ 49,489
ESD-20	Pipe	West South Ave	High St to Vermont Ave	\$ 81,832	\$ 0	\$ 81,832	\$ 90,865
ESD-21	Pipe	West South Ave	Vermont Ave to South Ave	\$ 110,327	\$ 0	\$ 110,327	\$ 122,505
ESD-22	Pipe	West Ave South	South Ave to Linwood Ave	\$ 428,033	\$ 0	\$ 428,033	\$ 475,282
ESD-25	Pipe	Montana Ave	Gabriel St to West Ave South	\$ 114,528	\$ 0	\$ 114,528	\$ 127,170
ESD-26	Pipe	Lander Ave	E St to Linwood Ave, Adjust inverts to match proposed Linwood trunk line	\$ 359,475	\$ 0	\$ 359,475	\$ 399,156
ESD-43	Pipe	Canal Drive	Johnson Rd and Canal Dr, provides connection to canal trunk line	\$ 3,897	\$ 0	\$ 3,897	\$ 4,327
ESD-47	Pipe	Marshall St	Berkeley Ave to Johnson Rd	\$ 326,353	\$ 0	\$ 326,353	\$ 362,377
ESD-48	Pipe	Rose St	Merritt St to Canal Dr	\$ 285,559	\$ 0	\$ 285,559	\$ 317,080
ESD-50	Pipe	Olive Ave, Golden State Blvd	Thor St to southeast of Minerva St	\$ 793,963	\$ 0	\$ 793,963	\$ 881,604
ESD-51	Pipe/Casing(1)	Golden State Blvd, 1st Street	Pipe & Casing under Train Tracks, east of Golden State Blvd	\$ 185,096	\$ 0	\$ 185,096	\$ 205,527
ESD-52	Pipe	D St	1st St to 6th St	\$ 625,306	\$ 0	\$ 625,306	\$ 694,331
ESD-53	Pipe	F St	8th St to Lander Ave	\$ 154,652	\$ 0	\$ 154,652	\$ 171,724
ESD-55	Pipe	Lander Ave	D St to E St	\$ 216,270	\$ 0	\$ 216,270	\$ 240,142
ESD-57	Pipe	Linwood Ave	Lander Ave to West Linwood Ave Basin	\$ 1,826,966	\$ 0	\$ 1,826,966	\$ 2,028,636
ESD-58	Pipe	Columbia St	Locust St to West Ave South	\$ 259,377	\$ 0	\$ 259,377	\$ 288,009
ESD-59	Pipe	Castor St, Laurel St	Locust St to High St	\$ 79,153	\$ 0	\$ 79,153	\$ 87,890
ESD-60	Pipe	High St	Laurel St to West Ave South	\$ 289,821	\$ 0	\$ 289,821	\$ 321,813
ESD-61	Pipe	Vermont Ave	Orange St to West Ave South	\$ 233,805	\$ 0	\$ 233,805	\$ 259,614
ESD-62	Pipe	Martinez St, Williams Ave	Parnell Ave to West Ave South	\$ 101,072	\$ 0	\$ 101,072	\$ 112,229
ESD-63	Pipe	Orange St	South Ave to Montana Ave	\$ 300,171	\$ 0	\$ 300,171	\$ 333,306
ESD-64	Pipe	Lewis St	Maple St to Orange St	\$ 56,625	\$ 0	\$ 56,625	\$ 62,875
ESD-65	Pipe	Montana Ave	Orange St to west of Gabriel St	\$ 170,483	\$ 0	\$ 170,483	\$ 189,302
ESD-66	Pipe/Casing(1)	Linwood Ave, under Highway 99	Boring under Highway 99, under Linwood Ave	\$ 286,776	\$ 0	\$ 286,776	\$ 318,432
ESD-BN-2	Basin	Linwood Ave	West Linwood Ave Basin	\$ 1,655,875	\$ 0	\$ 1,655,875	\$ 1,838,659

Table 28
Turlock Annual Report
Sewer Trunk Capacity Fee Program Remaining Costs

Item	Type	Description/Street	Description/Limits	Cost (2021 \$)			Cost (2022 \$)
				Costs [1]	Less Completed	Remaining Cost	
Buildout System Improvements							
Pipelines							
FSS-1A	Pipe	E. Linwood Ave.	Golf Rd. to east of 5th St.	\$ 181,442	\$ 0	\$ 181,442	\$ 201,471
FSS-1B	Pipe	E. Linwood Ave.	S. Johnson Rd. to Golf Rd.	\$ 316,611	\$ 0	\$ 316,611	\$ 351,560
FSS-2	Pipe	S. Johnson Rd.	Briar Rd. to E. Linwood Ave.	\$ 566,246	\$ 0	\$ 566,246	\$ 628,751
FSS-3	Pipe	S. Johnson Rd.	South of East Ave. to Brier Rd.	\$ 187,531	\$ 0	\$ 187,531	\$ 208,232
FSS-4	Pipe	E. Linwood Ave.	S. Quincy Rd. to S. Johnson Rd.	\$ 231,369	\$ 0	\$ 231,369	\$ 256,909
FSS-5	Pipe	E. Linwood Ave.	East of S. Quincy Rd. to S. Quincy Rd.	\$ 185,096	\$ 0	\$ 185,096	\$ 205,527
FSS-6	Pipe	Brier Rd.	S. Quincy Rd. to S. Johnson Rd.	\$ 228,934	\$ 0	\$ 228,934	\$ 254,205
FSS-7	Pipe	Brier Rd.	S. Daubenberger Rd. to S. Quincy Rd.	\$ 189,967	\$ 0	\$ 189,967	\$ 210,936
FSS-8	Pipe	Alley north of East Ave.	N. Berkeley Avenue to Bell St.	\$ 398,199	\$ 0	\$ 398,199	\$ 442,154
FSS-9	Pipe	East Ave.	N. Quincy Rd. to N. Berkeley Ave.	\$ 651,488	\$ 0	\$ 651,488	\$ 723,402
FSS-10	Pipe	East Ave.	West of N. Verduga Rd. to N. Quincy Rd.	\$ 572,335	\$ 0	\$ 572,335	\$ 635,512
FSS-11	Pipe	West of N. Verduga Rd.	Canal Dr. to East Ave.	\$ 472,481	\$ 0	\$ 472,481	\$ 524,636
FSS-12	Pipe	West of N. Verduga Rd.	South of Hawkeye to Canal Dr.	\$ 180,225	\$ 0	\$ 180,225	\$ 200,119
FSS-13	Pipe	E. Glenwood Ave.	5th St. to Golf Rd.	\$ 207,015	\$ 0	\$ 207,015	\$ 229,866
FSS-14	Pipe	Golf Rd.	South of E. Glenwood Ave to E. Glenwood Ave.	\$ 191,184	\$ 0	\$ 191,184	\$ 212,288
FSS-15	Pipe	W. Glenwood Ave.	West of Lander Avenue to east of S. Walnut Rd.	\$ 414,030	\$ 0	\$ 414,030	\$ 459,732
FSS-16	Pipe	W. Glenwood Ave.	West of Lander Avenue to south of Linwood Ave.	\$ 281,297	\$ 0	\$ 281,297	\$ 312,347
FSS-24	Pipe	East of S. Washington Rd.	South of West Main St. to West Main St.	\$ 192,402	\$ 0	\$ 192,402	\$ 213,640
FSS-28	Pipe	Christoffersen Pkwy./N. Waring Rd.	Redirect Denair flows to 24-inch sewer on Christoffersen	\$ 1,860,698	\$ 0	\$ 1,860,698	\$ 2,066,091
FSS-29	Pipe	Golf Road	Glenwood Ave. to E. Linwood Ave.	\$ 306,869	\$ 0	\$ 306,869	\$ 340,743
Lift Stations							
LS-MR	Lift Station	Morgan Ranch	Assumed 2 pumps	\$ 990,018	\$ 0	\$ 990,018	\$ 1,099,301
LS-4	Lift Station	Kilroy Road	Assumed 3 pumps	\$ 2,141,994	\$ 0	\$ 2,141,994	\$ 2,378,438
LS-50	Lift Station	Tegner Road	Assumed 3 pumps	\$ 8,122,286	\$ 0	\$ 8,122,286	\$ 9,018,865
	Force Main	N. Walnut Rd.	Extend existing 18-inch force main	\$ 603,996	\$ 0	\$ 603,996	\$ 670,668
LS-57	Lift Station	Piccadilly Lane	Assumed 2 pumps	\$ 3,462,018	\$ 0	\$ 3,462,018	\$ 3,844,173
LS-63	Lift Station	Fulkerth/Tegner	Assumed 2 pumps	\$ 2,945,699	\$ 0	\$ 2,945,699	\$ 3,270,860
LS-67	Lift Station	Humphrey Ct.	Assumed 2 pumps	\$ 1,072,824	\$ 0	\$ 1,072,824	\$ 1,191,247
LS-GS	Lift Station	Golden State Blvd.	Assumed 3 pumps (current capacity unknown)	\$ 1,818,077	\$ 0	\$ 1,818,077	\$ 2,018,765
LS-Main	Lift Station	Main St. Near Clinton Rd.	Assumed 3 pumps (current capacity unknown)	\$ 2,725,289	\$ 0	\$ 2,725,289	\$ 3,026,120
LS-Ind	Lift Station	New Industrial Lift Station	Assumed 2 pumps	\$ 1,738,924	\$ 0	\$ 1,738,924	\$ 1,930,875
	Force Main	S. Washington Rd.	W. Linwood Ave. to W. Main St.	\$ 1,158,065	\$ 0	\$ 1,158,065	\$ 1,285,898
	Land Acquisition	Corner of S. Washington Rd. and W. Linwood Ave.	Land Acquisition assumed 0.25 acres	\$ 23,137	\$ 0	\$ 23,137	\$ 25,691
		Less Lift Station in WISP [3]		(\$ 324,500)	\$ 0	(\$ 324,500)	(\$ 360,320)
Total Remaining Improvement Costs				\$ 43,672,497			\$ 48,493,289
Fee Administration Cost (3%) [4]				\$ 1,310,175			\$ 1,454,799
Total Remaining Cost				\$ 44,982,672			\$ 49,948,088

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] From Sewer Trunk Capacity Development Impact Fee Nexus Study dated October 20, 2015.

[3] Costs adjusted to exclude lift station that is also in the WISP Fee Program.

[4] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 29
Turlock Annual Report
Sewer Trunk Capacity Fee Program Net Remaining Costs (2022 \$)

Item	Source	Total Remaining Cost
Remaining Costs	Table 28	\$ 49,948,088
Less Fund Balance	Table 27	(\$ 2,386,328)
Net Remaining Costs		\$ 47,561,761
Sufficient Funds Available to Complete Improvements		No
Percent of Total Improvements Funded by Fee Program		74%

9. Capital Facilities Fee Program

Fee Program Overview

The CFF Program is a citywide fee program that funds new and expanded infrastructure and facilities needed to serve new development in the City. The CFF Program provides funding for transportation, general government, fire, and police facilities. In 2013, the CFF Nexus Study was prepared to update the CFF fees based on new land use and growth projections as well as updated facility needs and costs.

The components of the CFF Program are summarized below:

- **Roadways:** Funds new and expanded roadways, interchanges, freeway and railroad overcrossings, and other projects such as intersection signalizations, multimodal facilities, and planning studies. In addition to other identified citywide improvements, the 2013 CFF Nexus Study includes improvements that were transferred from the WISP and NWTSP Fee Programs to close the transportation components in those two fee programs.
- **General Government:** Funds City building construction and expansion, downtown parking facilities, land acquisition for the corporation yard expansion, and General Plan implementation studies. This fee component is also referred to as Administration Projects.
- **Police:** Funds public safety facility expansion, animal services facility expansion, and police vehicles and equipment.
- **Fire:** Funds a new fire training facility and fire station (including land acquisition), fire vehicles, and equipment.
- **Contingency:** This component, previously referred to as a surcharge component, was established by the City in 1987 to ensure that a positive cash flow was achieved in the CFF Fund. A surcharge was collected on new development through 1991 to provide the additional needed funding. The surcharge is no longer collected, but the remaining surcharge funds that were not expended are accounted for in the Contingency Component and could be used to provide funding for any of the CFF Program facilities as needed.
- **Administration:** Funds administration of the CFF Program.

Current Fee Schedule

Table 30 shows the current fee schedule for the CFF Program. As shown in **Table 30**, the CFF has a different set of fees for each of three City zones. These fees are effective from October 1, 2022, through December 31, 2022. Note that while it is not specified in the City fee schedule, the total fees collected for a particular land use in a particular City zone are distributed to the CFF components outlined above, with the distribution based on the 2013 CFF Nexus Study percentage distribution of the total fee rate among the fee components.

Fee Fund Activity

Table 31 details the CFF Program Fund activity for Fiscal Year 2021–22. It summarizes the beginning balance, revenues, expenses, and ending balance for each of the five components.

During the fiscal year, revenue was derived from interest earnings, CFF Program development impact fees, and transfers from other City funds. The transfers are summarized below:

- Transfer to General Government/Administration from Roadways.
- Transfers in from Fd 410&420BCH Rent-Coll&Bill.
- Transfer in from the Southeast Quadrant.

Expenses were incurred for the following items:

- City Engineering Services.
- Construction Project.

Table 30
Turlock Annual Report
CFF Program Development Impact Fees (effective October 1, 2022)

Land Use	Fee Basis	Fee (effective October 1, 2022)		
		Downtown PPA	Master Plan Areas	City Infill
Residential				
Single Family	per dwelling unit	\$ 14,951.67	\$ 18,244.35	\$ 16,307.92
Multifamily	per dwelling unit	\$ 10,758.80	\$ 13,155.79	\$ 11,705.34
Senior Assisted Living	per bed	\$ 4,267.63	\$ 5,217.16	\$ 4,647.44
2nd Unit/Accessory Unit	per dwelling unit	\$ 8,307.98	\$ 10,063.48	\$ 9,136.38
Mobile Home	per dwelling unit	\$ 7,922.19	\$ 9,674.70	\$ 8,632.46
Nonresidential and Mixed Use				
Retail (< 100,000 sq. ft.)	per 1,000 sq. ft.	\$ 16,101.57	\$ 19,404.72	\$ 17,812.21
Retail (>=100,000 sq. ft.)	per 1,000 sq. ft.	\$ 16,034.28	\$ 19,315.00	\$ 17,744.92
Gas Station	per VFP [1]	\$ 9,860.12	\$ 11,908.70	\$ 10,885.90
Hotel/Motel	per room	\$ 5,272.49	\$ 6,364.07	\$ 5,822.76
Office	per 1,000 sq. ft.	\$ 8,436.57	\$ 10,253.38	\$ 9,256.01
Medical Office	per 1,000 sq. ft.	\$ 13,809.25	\$ 16,678.76	\$ 15,241.76
Hospital	per 1,000 sq. ft.	\$ 5,517.72	\$ 6,716.96	\$ 6,042.57
Institutional/Assembly	per 1,000 sq. ft.	\$ 3,676.98	\$ 4,463.52	\$ 4,038.85
Industrial (<25,000 sq. ft.)	per 1,000 sq. ft.	\$ 2,693.06	\$ 3,297.17	\$ 2,932.32
Industrial (>=25,000 sq. ft.)	per 1,000 sq. ft.	\$ 2,096.43	\$ 2,555.50	\$ 2,295.31
Warehouse	per 1,000 sq. ft.	\$ 1,954.38	\$ 2,370.08	\$ 2,147.27

Source: City of Turlock

[1] Vehicle fueling position.

Table 31
Turlock Annual Report
CFF Program Fund Summary (FY 2021-22)

Item	Roadways	Police	General Government/ Administration	Fire	Contingency Reserve	Administration	Total
Beginning Balance	\$ 6,106,467	(\$ 434,893)	\$ 1,429,012	\$ 1,671,873	\$ 214,558	\$ 1,392,923	\$ 10,379,939
Revenue							
Market Valuation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	(\$ 6,730)	\$ 0	(\$ 1,038)	(\$ 1,823)	(\$ 244)	\$ 0	(\$ 9,835)
Development Fees	\$ 2,657,034	\$ 106,522	\$ 172,594	\$ 59,802	\$ 0	\$ 156,989	\$ 3,152,941
Transfers in SE Quadrant	\$ 17,699	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,699
Transfers In SR-99/Fulkerth Road Interchange	\$ 0	\$ 0	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 300,000
Transfers In From Fd 410&420BCH Rent-Coll&Bill	\$ 0	\$ 0	\$ 15,800	\$ 0	\$ 0	\$ 0	\$ 15,800
Transfers In Fire Ventilation Prop	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	\$ 2,668,003	\$ 106,522	\$ 487,356	\$ 57,979	(\$ 244)	\$ 156,989	\$ 3,476,605
Less Expenses							
Bank Charges							\$ 0
Capital Outlay							
City Engineering Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 2,086)	(\$ 2,086)
Reporting	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction Project	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributed Capital Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributed Capital-Contra Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SR 99/Fulkerth Rd Interchange	(\$ 51,057)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 51,057)
Golf/Berkeley/GSB Intersection	(\$ 2,725)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 2,725)
Fulkerth & Tegner Widening	(\$ 72,654)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 72,654)
Fire Capital Ventilation Training Prop	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	(\$ 126,436)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 2,086)	(\$ 128,522)
Transfers Out							
Transfers Out To Fd215 Fulkerth/GSB Signal 1428	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out Lander/F St Signal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out To Fd215 Wayside/Olive Signal1365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out To Tegner & Main Signal P1444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out SR-99/Fulkerth Road Interchange	(\$ 300,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 300,000)
Transfers Out To Fd 502 Engineering Admin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out To Fd 110 Admin & Acctg Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out to Linwood ATP P1572	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	(\$ 300,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 300,000)
Total Expenses	(\$ 426,436)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 2,086)	(\$ 428,522)
Ending Balance	\$ 8,348,034	(\$ 328,371)	\$ 1,916,368	\$ 1,729,851	\$ 214,313	\$ 1,547,825	\$ 13,428,021

Source: City of Turlock

Remaining Improvements

Table 32 details the remaining improvement and fee administration costs to be funded by the CFF Program. The CFF Program will fund approximately 44 percent of the total identified improvement costs. The costs are based on the remaining costs detailed in the 2013 CFF Nexus Study. For each fee component, the costs of items completed since 2013 are deducted from the CFF Nexus Study costs, resulting in the current remaining costs in 2013 dollars. **Table 33** provides backup detail for the costs of completed improvements. The remaining costs have been updated to 2022 dollars using the change in the Engineering News-Record CCI for San Francisco from September 2021 through September 2022.

Table 34 summarizes the remaining net costs by fee component after accounting for the fee fund balances. At this time, sufficient funds have not been collected to fund all remaining improvements. Additional funding in the amount of the estimated remaining net costs is needed to fully fund all remaining improvements and fee administration. In total, approximately \$259.5 million in additional funding is needed to fully finance the remaining fee program costs, as summarized by component below:

Estimated Net Remaining Costs

Transportation	\$ 215,243,000
General Government	\$ 10,234,000
Police	\$ 19,528,000
Fire	\$ 8,300,000
Contingency	(\$ 214,000)
Administration	\$ 6,401,000
Total	\$ 259,492,000

Amount and Timing of Remaining Funding

Future CFF Program revenue will provide the financing needed to fully fund the remaining improvements and fee administration costs summarized above. The timing and amount of the fee revenue will depend on the rate and amount of development. Fee revenue will be collected at the issuance of building permits. The remaining improvements will be constructed as sufficient fee revenue becomes available. The improvements will be completed in an order to be established by the City.

**Table 32
Turlock Annual Report
CFF Program Remaining Costs**

Project	Assumption	Transportation	General Government	Police	Fire	Total	Notes
Cost Adjustment							
San Francisco CCI - September 2021 [1]	1,073.21						
San Francisco CCI - September 2022	1,191.68						
Cost Increase Factor	1.11						
<hr/>							
Total Improvements Cost (from 2013 Nexus Study)		\$ 420,655,870	\$ 16,582,589	\$ 6,823,050	\$ 13,750,538	\$ 457,812,047	
Total CFF-Funded Cost (from 2013 Nexus Study) [2]		\$ 170,640,022	\$ 15,403,930	\$ 6,823,050	\$ 7,262,086	\$ 200,129,088	
CFF-Funded Percentage of Total		41%	93%	100%	53%	44%	
<hr/>							
Total CFF-Funded Improvement Cost [1]		\$ 201,490,082	\$ 19,312,153	\$ 8,920,738	\$ 9,032,598	\$ 238,755,571	
Less Completed Projects [3]							
440' of 1,840 Fulkerth RD Median Landscaping						\$ 0	partially complete
Washington / W Main Intersection						\$ 0	partially complete
Golden State Blvd / Hawkeye Ave. Traffic Signal and Turn Lanes						\$ 0	complete
Fulkerth Rd/ Diane Traffic Signal and Intersection Realignment						\$ 0	complete
Washington Rd / W Main St Traffic Signal						\$ 0	complete
SR 99/Fulkerth Rd Interchange		(\$ 51,057)				(\$ 51,057)	partially complete
Golf/Berkeley/GSB Intersection		(\$ 2,725)				(\$ 2,725)	partially complete
Fulkerth & Tegner Widening		(\$ 72,654)				(\$ 72,654)	
Downtown Parking Study						\$ 0	complete
Downtown Parking - 129 S. Broadway						\$ 0	partially complete
General Plan Update						\$ 0	partially complete
Recreation Facilities Prioritization & Feasibility Study						\$ 0	complete
Project: 1673 - City Hall Renovation						\$ 0	partially complete
Fire Training Facility						\$ 0	partially complete
Total		(\$ 126,436)	\$ 0	\$ 0	\$ 0	(\$ 126,436)	
Remaining CFF-Funded Improvement Cost (2013 \$)	A	\$ 201,363,646	\$ 19,312,153	\$ 8,920,738	\$ 9,032,598	\$ 238,629,135	
Remaining CFF-Funded Improvement Cost (2020 \$)	A * 1.11	\$ 223,591,189	\$ 21,443,926	\$ 9,905,455	\$ 10,029,663	\$ 264,970,232	
Administration [4]	3%	\$ 6,707,736	\$ 643,318	\$ 297,164	\$ 300,890	\$ 7,949,107	
Total Remaining CFF-Funded Cost (2020 \$)		\$ 230,298,924	\$ 22,087,244	\$ 10,202,618	\$ 10,330,552	\$ 272,919,339	

Source: City of Turlock

[1] Total project costs are the remaining costs from the previous fiscal year. See Turlock Annual Report Fiscal Year 2020-21 prepared for the City of Turlock by EPS, April 2023.

[2] Transportation amount adjusted to account for \$5.5 million in overcrossing projects that are not CFF Funded (\$176,163,804-\$5,523,782).

[3] See Table 33.

[4] Estimated admin costs are based on a fee program admin percentage applied to estimated remaining costs, but actual administration is equal to 3% of the current fee.

Table 33
Turlock Annual Report
CFF Project Costs Incurred Detail

Project	Transportation	General Government	Police	Fire	Total
440' of 1,840 Fulkerth RD Median Landscaping (partially complete 9/24/13) [1]	\$ 54,674				\$ 54,674
Washington / W Main Intersection (partially complete 1/22/13)	\$ 44,693				\$ 44,693
Golden State Blvd / Hawkeye Ave. Traffic Signal and Turn Lanes (complete 5/22/18)	\$ 500,000				\$ 500,000
Fulkerth Rd/ Diane Traffic Signal and Intersection Realignment (complete 7/14/15)	\$ 1,400,000				\$ 1,400,000
Washington Rd / W Main St Traffic Signal (complete 1/22/13)	\$ 220,000				\$ 220,000
SR 99/Fulkerth Rd Interchange (partially complete)					
FY 2013-14	\$ 396,468				\$ 396,468
FY 2014-15	\$ 1,220,250				\$ 1,220,250
FY 2015-16	\$ 106,288				\$ 106,288
FY 2016-17	\$ 29,363				\$ 29,363
FY 2017-18	\$ 659,992				\$ 659,992
FY 2018-19	\$ 1,434,581				\$ 1,434,581
FY 2019-20	\$ 9,932,657				\$ 9,932,657
FY 2020-21	\$ 2,935,632				\$ 2,935,632
FY 2021-22	\$ 51,057				\$ 51,057
Total SR 99/Fulkerth Rd Interchange	\$ 16,766,288	\$ 0	\$ 0	\$ 0	\$ 16,766,288

Table 33
Turlock Annual Report
CFF Project Costs Incurred Detail

Project	Transportation	General Government	Police	Fire	Total
Golf/Berkeley/GSB Intersection					
FY 2014-15	\$ 2,249				\$ 2,249
FY 2015-16	\$ 7,961				\$ 7,961
FY 2016-17	\$ 5,638				\$ 5,638
FY 2017-18	\$ 1,104				\$ 1,104
FY 2018-19	\$ 1,812				\$ 1,812
FY 2019-20	\$ 2,687				\$ 2,687
FY 2020-21	\$ 2,053				\$ 2,053
FY 2021-22	\$ 2,725				\$ 2,725
Total Golf/Berkeley/GSB Intersection	\$ 26,230	\$ 0	\$ 0	\$ 0	\$ 26,230
Fulkerth & Tegner Widening					
FY 2020-21	\$ 5,607				\$ 5,607
FY 2020-22	\$ 72,654				\$ 72,654
Total Fulkerth & Tegner Widening	\$ 78,261	\$ 0	\$ 0	\$ 0	\$ 78,261
Downtown Parking Study (complete)					
FY 2015-16		\$ 65,208			\$ 65,208
FY 2016-17		\$ 4,600			\$ 4,600
Total Downtown Parking Study	\$ 0	\$ 69,808	\$ 0	\$ 0	\$ 69,808
Downtown Parking - 129 S. Broadway (partially complete)					
FY 2015-16		\$ 40,024			\$ 40,024
FY 2016-17		\$ 384,325			\$ 384,325
FY 2017-18		\$ 31,215			\$ 31,215
FY 2018-19		\$ 0			\$ 0
FY 2019-20		\$ 0			\$ 0
FY 2020-21		\$ 0			\$ 0
FY 2021-22		\$ 0			\$ 0
Total Downtown Parking - 129 S. Broadway	\$ 0	\$ 455,564	\$ 0	\$ 0	\$ 455,564
General Plan Update: FY 2013-14 (partially complete)	\$ 0	\$ 13,685	\$ 0	\$ 0	\$ 13,685

Table 33
Turlock Annual Report
CFF Project Costs Incurred Detail

Project	Transportation	General Government	Police	Fire	Total
Recreation Facilities Prioritization & Feasibility Study (complete FY 16-17)	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 75,000
Project: 1673 - City Hall Renovation (partially complete)					
FY 2016-17		\$ 17,935			\$ 17,935
FY 2017-18		\$ 987			\$ 987
FY 2018-19		\$ 0			\$ 0
FY 2019-20		\$ 0			\$ 0
FY 2020-21		\$ 0			\$ 0
FY 2021-22		\$ 0			\$ 0
Total Project: 1673 - City Hall Renovation	\$ 0	\$ 18,922	\$ 0	\$ 0	\$ 18,922
Fire Training Facility (partially complete)					
FY 2016-17				\$ 210,265	\$ 210,265
FY 2017-18				\$ 86,076	\$ 86,076
FY 2018-19				\$ 57,138	\$ 57,138
FY 2019-20				\$ 0	\$ 0
FY 2020-21				\$ 0	\$ 0
FY 2021-22				\$ 0	\$ 0
Total Fire Training Facility	\$ 0	\$ 0	\$ 0	\$ 353,480	\$ 353,480
Total	\$ 19,011,885	\$ 632,980	\$ 0	\$ 353,480	\$ 19,998,344

Source: City of Turlock

[1] 440' of 1840' median completed; cost incurred estimated as 440/1840 * \$228,637 (total cost).

Table 34
Turlock Annual Report
CFF Program Net Remaining Costs (2022 \$)

Item	Source	Cost (2022 \$)						Total
		Roadways	General Government/ Administration	Police	Fire	Contingency Reserve	Administration	
Remaining CFF-Funded Cost (2020 \$) [1]	Table 32	\$ 223,591,189	\$ 21,443,926	\$ 9,905,455	\$ 10,029,663	\$ 0	\$ 7,949,107	\$ 272,919,339
Less Fund Balance	Table 31	(\$ 8,348,034)	(\$ 1,916,368)	\$ 328,371	(\$ 1,729,851)	(\$ 214,313)	(\$ 1,547,825)	(\$ 13,428,021)
Net Remaining Costs		\$ 215,243,154	\$ 19,527,558	\$ 10,233,826	\$ 8,299,811	(\$ 214,313)	\$ 6,401,282	\$ 259,491,318
Sufficient Funds Available to Complete Improvements		No	No	No	No	N/A	No	No
Percent of Total Improvements Funded by Fee Program	Table 32	41%	93%	100%	53%	N/A	100%	44%

[1] Costs funded by the CFF Program only. Total capital facilities costs and percentages funded by CFF Program are shown on Table 32.