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Mossdale Tract Area

Regional Urban Level of Flood Protection Levee Impact Fee

*PUBLIC DRAFT
NEXUS STUDY UPDATE*

Prepared for: San Joaquin County, City of Lathrop, City of Manteca, and City of Stockton
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Prepared on Behalf of: The San Joaquin Area Flood Control Agency (SJAFCA)
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RESOLUTION/ORDINANCE PLACEHOLDER

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LIST OF ABBREVIATIONS

2018 Nexus Study	Mossdale Tract Area Regional Urban Level of Flood Protection Levee Impact Fee Final Nexus Study dated November 8, 2018
AB 1600	Assembly Bill 1600, Mitigation Fee Act
ADUs	Accessory Dwelling Units
CFD	Community Facilities District
DWR	California Department of Water Resources
EAD	Expected Annual Damage
EIFD	Enhanced Infrastructure Financing District
FEMA	Federal Emergency Management Agency
GDA	gross developable acreage
JADUs	Junior Accessory Dwelling Units
Local Agencies	San Joaquin County, City of Lathrop, City of Manteca, and City of Stockton
LFMA	Local Flood Management Agency
LSRP	Levee Seepage Repair Project
LWA	Larsen Wurzel & Associates, Inc.
Nexus Study	Mossdale Tract Area Regional Urban Level of Flood Protection Development Impact Fee Nexus Study Update dated XXX XX, 2022
Regional Levee Fee	Mossdale Tract Area Regional Levee Fee Program
SB 5	Senate Bill 5 (2007)
SFR	Single-Family Residential
SJAFCA	San Joaquin Area Flood Control Agency
ULDC	Urban Levee Design Criteria
ULOP	Urban Level of Flood Protection

SUMMARY

Overview

Larsen Wurzel & Associates, Inc. (LWA) has prepared this Mossdale Tract Area Regional Urban Level of Flood Protection Development Impact Fee Nexus Study Update (Nexus Study) for San Joaquin County, City of Lathrop, City of Manteca, and City of Stockton (collectively the Local Agencies) in coordination with the San Joaquin Area Flood Control Agency (SJAFCOA). A series of levee improvements are needed to ensure that the levees surrounding the Mossdale Tract Area meet the California Department of Water Resources (DWR) Urban Levee Design Criteria (ULDC), that the flood protection system can provide an Urban Level of Flood Protection (ULOP), and the requirements of Senate Bill 5 (2007) (SB 5) can be met. This Nexus Study provides the basis for the Mossdale Tract Area Regional Levee Fee Program (Regional Levee Fee) that ensures new development pays its proportionate share of the levee improvement costs needed to provide ULOP to the Mossdale Tract Area.

Background

Senate Bill 5 (2007) and ULOP Context

SB 5 defines ULOP as the “level of protection that is necessary to withstand flooding that has a 1-in-200 chance of occurring in any given year using criteria consistent with, or developed by, the California Department of Water Resources.” This bill requires all cities and counties within the Sacramento-San Joaquin Valley, as defined in California Government Code § 65007(h), to make findings related to ULOP or the national Federal Emergency Management Agency (FEMA) standard of flood protection before: (1) entering into a development agreement for any property that is located within a flood hazard zone; (2) approving a discretionary permit or other discretionary entitlement, or a ministerial permit that would result in the construction of a new residence, for a project that is located within a flood hazard zone; or (3) approving a tentative map, or a parcel map for which a tentative map was not required, for any subdivision that is located within a flood hazard zone (see California Government Code § 65865.5, 65962, and 66474.5).

Regional Levee Fee Program

The Regional Levee Fee was implemented in two steps. As described within the 2018 Adequate Progress Update prepared by LWA, the Local Agencies entered into an agreement designating SJAFCOA as the Local Flood Management Agency (LFMA) responsible for planning, implementing, funding, and financing the Phase 4 levee improvements identified within the Adequate Progress Report. The Adequate Progress Report identifies several sources that would fund the Phase 4 improvements, one of which is a regional development impact fee. Before designating SJAFCOA as the regional governing agency, the Cities of Lathrop and Manteca implemented interim development fee programs. In 2018, the SJAFCOA structure was reorganized to include the Cities of Lathrop and Manteca and effectively becoming the regional governance entity. The Cities of Lathrop and Manteca transitioned their interim fee programs to a permanent program established and administered by SJAFCOA, covering the entire Mossdale Tract Area.

Updated Regional Levee Fee Program

This Nexus Study is an update of the November 8, 2018, Mossdale Tract Area Regional Urban Level of Flood Protection Levee Impact Fee Final Nexus Study (2018 Nexus Study) prepared by LWA, formally adopted by the SJAFCA Board by Resolution Number 18-21 and effective January 8, 2019. This update reflects an updated program cost estimate that addresses climate change and updates to program funding from other sources. This Nexus Study is being prepared as a regional fee with the intent that each of the Local Agencies individually adopt the Region Levee Fee and collect and remit the fees to SJAFCA.

Authority and Procedures

Assembly Bill No. 1600: Mitigation Fee Act

This Nexus Study has been prepared to update the established Regional Levee Fee program in accordance with the provisions of the Mitigation Fee Act (AB 1600) as codified in Government Code § 66000 *et. seq.* AB 1600 sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that “a reasonable relationship,” or nexus, must exist between a governmental exaction and the purpose of the condition. This Nexus Study documents that reasonable relationship between the development impact fee to be levied on each land use category and the cost of the facility improvements.

Nexus Study requirements include:

1. Identifying the purpose of the fee.
2. Identifying how the fee is to be used.
3. Determining that a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed.
4. Determining how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
5. Demonstrating a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed.

AB 1600 Requirement 1: Purpose of Fee

The Regional Impact Fee will provide funding for 200-year levee improvements in compliance with SB 5 and DWR’s ULOP criteria to protect the Cities of Lathrop, Manteca, Stockton, and unincorporated portions of San Joaquin County within the Mossdale Tract Area as further described within this Nexus Study. All new planned development projects located within the area shown in **Figure 1** that lie within the Mossdale Tract Area will be subject to this Regional Levee Fee as it is adopted by each Local Agency.

AB 1600 Requirement 2: Use of the Fee

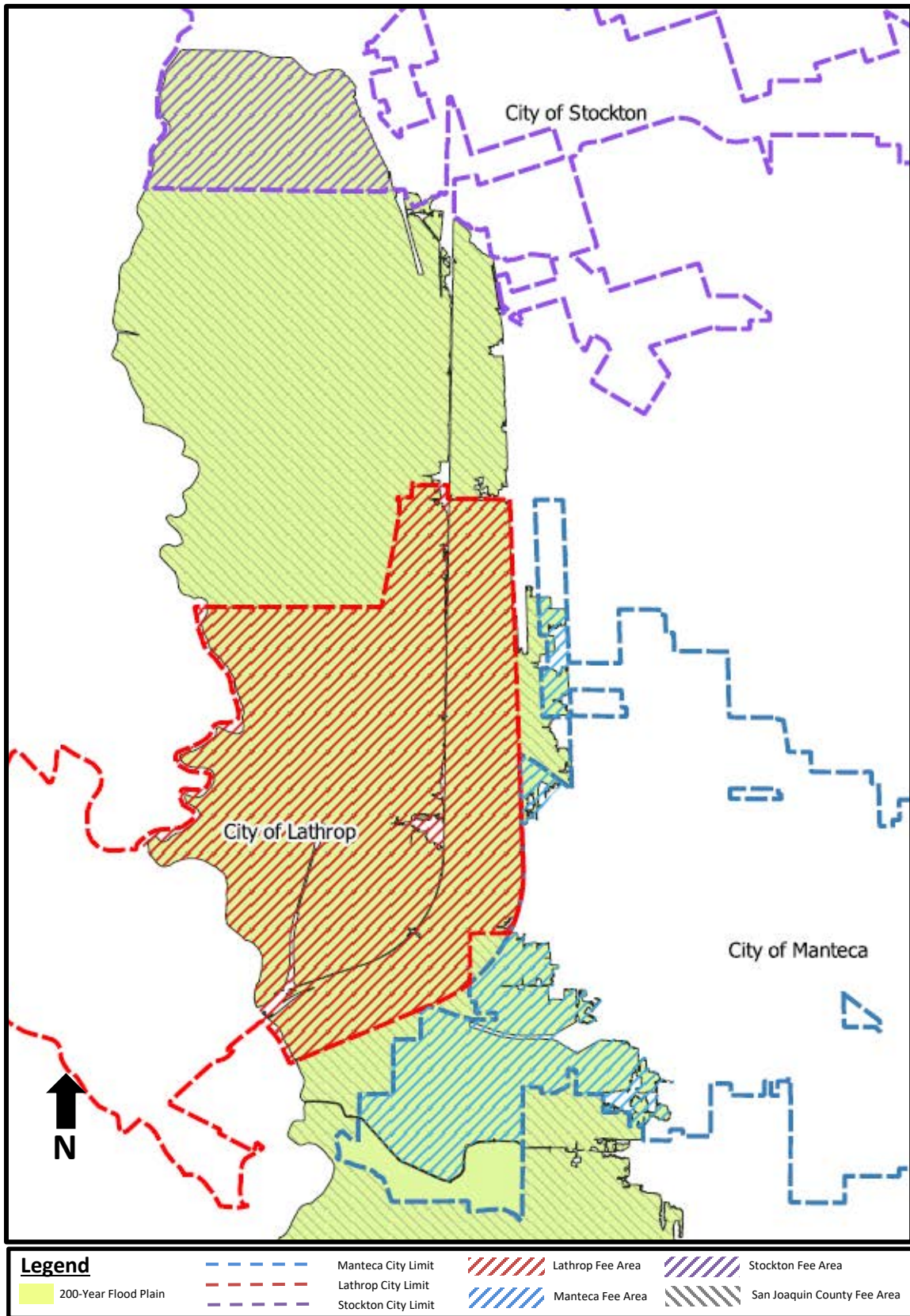
Fee revenue will be used to implement Phase 4 levee improvements to the Mossdale Tract Area as well as to repay any funds advanced by developers and Local Agencies to support early implementation of the improvements ahead of Fee payments. The improvements funded by the Fee consist of levee improvements to be implemented by SJAFCA that ensure the levees meet ULDC standards.

The levee improvements required for enhanced flood protection to meet the ULDC standard and achieve ULOP, including, among various other items, the following work:

- ULDC engineering analysis and identification of deficiencies
- Design and environmental evaluation of levee improvements to cure ULDC deficiencies
- Implementation of levee improvements to cure ULDC deficiencies

As previously noted, this Nexus Study provides the required findings needed to impose a development impact fee pursuant to AB 1600. AB 1600 requires that the fee is to be calculated by spreading the costs among the anticipated future development in proportion to that development's impact on the services provided. An Interim Levee Fee was imposed and collected by the Cities of Lathrop and Manteca as a condition of new development's approval. Now that SJAFCA has been designated as the regional governance entity to administer, implement, fund, and finance the needed improvements, SJAFCA requests that each of the Local Agencies approve this updated Regional Levee Fee. SJAFCA also requests that the Local Agencies collect and remit the Fees to SJAFCA to complete the necessary work.

Figure 1: Regional Levee Fee Program Boundary Map



AB 1600 Requirement 3: Relationship Between Use of Fees and Type of Development

Development of Residential, Commercial, and Industrial land uses within the Mossdale Tract Area require improved flood control and flood protection services.

Flood risk has two aspects: the probability of flooding and the consequences that follow. An area could have a high probability of flooding, but minimal consequences because it is vacant and contains no infrastructure or people. In this case, flood risk would be considered low. Conversely, a highly urbanized community that has a moderate or low probability of flooding would be considered high risk because of the greater consequences of a flood in that location (i.e., loss of life, livelihood, property, health, and human suffering). Risk can be expressed and quantified in terms of Expected Annual Damage (EAD). EAD is the product of the probability of flooding (percent chance in any given year) and consequences (dollars of damage as a result of flooding). Without mitigation, additional development increases the EAD by increasing developed property at risk. To protect life and property, it is important for the LFMA to maintain a high level of service (in terms of maintaining low flood risk) within the Mossdale Tract Area as development increases. To maintain the current level of EAD and reduce the level flood of risk to offset increased EAD, the LFMA must improve the flood protection facilities as development occurs.

Each development project will add to the necessity of flood protection due to the increased EAD as a result of that development. Additionally, each development project will benefit from the levee infrastructure already in place at the time of development. For the new development described in this Nexus Study to occur in the Mossdale Tract Area, levee improvements that meet the requirements of the ULDC are necessary.

AB 1600 Requirement 4: Relationship Between Need for Facility and Type of Development

As sated under **AB 1600 Requirement 3**, development of Residential, Commercial, and Industrial land uses within the Mossdale Tract Area require improved flood control and flood protection services to protect use and life. Each development project will add to the necessity of flood protection due to the increased EAD as a result of that development. For the new development described in this Nexus Study to occur in the Mossdale Tract Area, levee improvements that reduce the probability of flooding are necessary.

AB 1600 Requirement 5: Relationship Between Amount of Fees and Cost of Facility

This study includes the following components:

1. A determination of the amount of planned development upon which the costs of the fee funded facilities will be allocated.
2. The identification of costs associated with each improvement, facility, or program funded by the fee.
3. The development of a standard metric by which to proportionately allocate the costs of the facilities between land use categories based upon a damage index that considers the relative impact to EAD.
4. A determination of the fee cost per acre for each land use category.
5. A determination of the estimated fees per unit by land use category.
6. A discussion of how the program will be administered by the land use agencies.

The Regional Levee Fee is calculated on a gross developable acreage (GDA) basis and will be collected on a per unit basis for all types of development. All development projects within the Mossdale Tract Area are subject to the fee. To determine costs associated with the Project and the planned development upon which to allocate the costs, a planning horizon of 30 years has been assumed. The calculation and collection of the fee is assumed to occur prior to the issuance of a building permit. The details of the calculation and collection of the fee are further described within the **Fee Program Administration** section of this Nexus Study. Subsequent to the adoption of the Regional Levee Fee and this Nexus Study by the Local Agencies, each agency will further define the administrative procedures for the efficient administration, collection, and remittance of Regional Levee Fees.

Table S-1 provides a summary of the proposed initial per acre fee rates by land use category. **Table S-2** provides the estimated initial fees per unit by land use category.

Table S-1
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Summary of DIF Rates by Land Use Category

Land Use	Initial Fee Rates [1]
Single-Family Residential	\$22,106 Per GDA
Multi-Family Residential	\$20,686 Per GDA
Commercial	\$20,916 Per GDA
Industrial	\$16,384 Per GDA

[1] Per Gross Developable Acre (GDA). Initial Fee Rate for FY 2021/22 and 2022/23. Fee rates will increase each July 1 commencing July 1, 2023.

Table S-2
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Estimated Fee Per Unit or 1,000 Square Feet
Provided for Demonstrative Purposes Only

Land Use	Estimated Fee	Assumption
Single-Family Residential	\$3,770	/ Unit @ 5.86 Units per GDA
Multi-Family Residential	\$1,095	/ Unit @ 18.89 Units per GDA
Commercial	\$1,713	/ 1,000 SF @ FAR of 12,207 SF per Acre
Industrial	\$1,053	/ 1,000 SF @ FAR of 15,553 SF per Acre

Assembly Bill No. 602 (2021)

Level of Service Identification Requirements

This Nexus Study has also been prepared in accordance with the provisions of Assembly Bill 602 (2021) (AB 602) as codified in Government Code § 65940.1, 66016.5, and 66019 and Health and Safety Code § 50466.5. AB 602 sets forth additional procedural requirements for the preparation of a Nexus Study and the adoption of a development impact fee. As it relates to the identification of level of service the following must be identified and provided:

1. The existing level of service;
2. The new level of service; and
3. An explanation of why the new level of service is appropriate.

AB 602 Requirement 1: Existing Level of Service

Currently, the existing levees protecting the Mossdale Tract Area do not meet the updated DWR ULDC standards adopted in May 2012, and the existing levees are not currently certified to provide 200-year protection. As such, the flood protection system does not provide ULOP as defined by DWR guidelines, and the land use related impacts imposed by SB 5 are in effect. A report prepared by a team of Professional Engineers led by Peterson Brustad, Inc., dated March 22, 2016 and later supplemented on June 18, 2021 to address Climate Change, outlined the deficiencies to the levee system and identified the needed improvements to meet DWR ULDC standards.

AB 602 Requirement 2: New Level of Service

The Regional Impact Fee, in combination with other funding sources being implemented by SJAFCA, will provide funding needed to improve the levee system compliant with DWR's ULDC standards. As a result of these improvements, ULOP would be achieved, and the land use restrictions would be removed.

AB 602 Requirement 3: Explanation of why the New Level of Service is Appropriate

As previously noted, SB 5 requires that all Cities and Counties within the Sacramento-San Joaquin Valley (which includes the Mossdale Tract Area) make findings related to ULOP or the national FEMA standard of flood protection before: (1) entering into a development agreement for any property that is located within a flood hazard zone; (2) approving a discretionary permit or other discretionary entitlement, or a ministerial permit that would result in the construction of a new residence, for a project that is located within a flood hazard zone; or (3) approving a tentative map, or a parcel map for which a tentative map was not required, for any subdivision that is located within a flood hazard zone. Essentially, without the ability to make these required findings, all new development and building permit issuances for residential development in the Mossdale Tract Area would halt. This would exacerbate the current housing shortage, result in declining property values overtime, and impact the economic vitality of the Mossdale Tract Area. As such, it has been determined that achieving ULOP in the Mossdale Tract Area is appropriate.

Housing Development Square Footage Basis Exemption Findings

AB 602 requires that the calculation of the fee on a housing development project be proportionate to the square footage of the proposed units of the development. A nexus study is not required to comply with this requirement if all of the following exemption findings are made:

1. An explanation as to why square footage is not an appropriate metric to calculate fees imposed on housing development projects.
2. An explanation that an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.
3. The other policies in the fee structure support smaller developments, or otherwise ensure that smaller development are not charged disproportionate fees.

AB 602 Exemption Finding 1: Why Square Footage is Not an Appropriate Metric

The Regional Levee Fee is to be charged on a GDA basis. The GDA metric is more appropriate than a square footage metric because it removes housing density from consideration with respect to the amount of fees charged for a development project. Because the immediate need for additional flood protection is driven in large part by the land use restrictions imposed by SB 5, the demand or necessary amount of flood protection doesn't vary with respect to the number of housing units. The restrictions on the issuance of permits for new residential dwelling units by SB 5 are imposed on any dwelling units regardless of size. Thus, there should be no functional relationship between total amount of fees collected per acre of development. Because, in general, smaller housing units tend to be developed in higher density (more units and thus a greater total amount of square feet per acre) than larger housing units (fewer units and generally less total square footage per acre), the effective per unit cost of the Regional Levee Fee will be lower on smaller homes than for larger homes. Further, the total amount of Regional Levee Fees collected per acre for higher density housing (smaller homes) would be lower as compared to a fee that would be consistent on a per square foot basis. Thus, the fees are lower for smaller housing consistent with the intent of AB 602 to make smaller housing for affordable.

AB 602 Exemption Finding 2: An Alternative Basis That Bears a Reasonable Relationship

The Regional Levee Fee is to be charged on a GDA basis. The GDA basis bears a reasonable relationship for the reasons discussed in the previous section. The immediate need for flood protection for residential development is primarily driven by the SB 5 restrictions which are not related to the size and density of development. As such, the GDA basis is more equitable as it is not functionally related to size and density of development. However, it still results in a lower effective fee rate per unit for smaller more dense development. Additionally, the methodology behind the calculation for the GDA basis, detailed in the **Regional Levee Fee Methodology** section, takes into consideration the estimated total building square feet and the resulting damageable square feet of structure per acre for each land use category. Therefore, the GDA basis still bears a reasonable relationship between the fee charged and the burden posed by the development.

AB 602 Exemption Finding 3: Avoidance of Disproportionate Fees on Smaller Developments

The GDA basis used in this Nexus study does not impose disproportionate fees on smaller development as the total amount of Regional Levee Fees charged is directly related to the total size of development project. As described above, more dense/smaller development projects will have a lower effective per unit fee than larger less dense development projects. Further, for development projects that do not require a subdivision map, as described in the **Fee Program Administration** section, the calculation of the Regional Levee Fee provides consideration for new, smaller Single-Family development on Vacant land between 0.15 acres and 5 acres by utilizing the assumed coverage ratio of a typical Single-Family home on a standard residential lot. This calculation ensures that smaller residential developments are not charged a disproportional fee in comparison to larger typical Single-Family housing development.

Additionally, subsection ***For Additional Residential Development on Land with Existing Structures*** under the **Fee Calculation** section, addresses relatively new amendments to California law related to development of accessory dwelling units and junior accessory dwelling units.

Procedural Requirements

It is intended that the Local Agencies will individually adopt the Regional Levee Fee program pursuant to the procedural requirements of AB 1600 and AB 602. The procedures include the following:

- **Conduct a Noticed Public Hearing to Adopt the Nexus Study:** Each Local Agency shall conduct a noticed Public Hearing, to adopt this Nexus Study, at which oral or written presentations can be made, this may be part of a regularly scheduled meeting or a special meeting. This public hearing shall be noticed at least 30 days prior in accordance with Government Code § 66016.5(a)(7).
- **Conduct a Noticed Public Hearing to Adopt the Development Impact Fee:** Each Local Agency shall conduct a noticed Public Hearing, to adopt the development fee associated with this Nexus Study, at which oral or written presentations can be made, as part of a regularly scheduled meeting. This public hearing shall be noticed by publication at least 10 days prior in accordance with Government Code § 6062(a). In addition, notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that any data required by Government Code § 66016(a) is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the Local Agency for mailed notice of meetings on new or increased fees or service charges.
- **Provide Public Information:** The Local Agency shall provide public information, at least 10 days prior to the Public Hearing, including available public data indicating the amount of estimated costs required to provide the service for which the fee is to be levied.
- **Adopt a Resolution or Ordinance:** AB 1600 requires that any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. Each of the Local Agency City Councils are expected to adopt the fee by resolution and the County Board of Supervisors is expected to implement the fee through an amendment to their Ordinance Code.

Note that Government Code § 66017 states that fees adopted pursuant to the provisions of Government Code § 66016 (those outlined above) are effective no sooner than 60 days after final action on the adoption of the new fee or increase to an existing fee.

Land Use Categories

AB 1600 sets forth standards by which monetary exactions on development projects are measured. The need for a public facility must be reasonably related to the level of service required, which varies in proportion to a particular land use type.

The following is a list of the land use type categories utilized for the purpose of this Regional Levee Fee:

- **Single-Family Residential:** Includes structures that are single-family dwellings and duplexes. Condominiums, half-plexes, and rural homes are included in this category.
- **Multi-Family Residential:** Includes structures that are occupied by three or more families living independently of each other, under one roof. This category includes triplexes, four-plexes, apartment complexes.
- **Commercial:** Includes offices, retail facilities, hotels, motels, restaurants, service stations and car washes, medical and dental offices, banks, and any other development typically serving and open to the general public.
- **Industrial:** Includes development occupied by manufacturing, warehouses, processing plants, heavy and light industry, lumber yards, storage, bulk plants, truck transfer terminals, and any other development typically serving the manufacturing, storage, or processing industries.

Any development on Agricultural and/or Vacant land are not allocated costs due to the fact that only new urban development necessitates the need for the facilities funded by the fee as a result of increasing EAD. Further details with respect to the specifics of each land use category is discussed within the **Fee Program Implementation** and **Fee Program Administration** sections of this Nexus Study.

Mossdale Tract Area Land Uses

A central principle to determining a development impact fee is to consider the amount of anticipated future growth over the time horizon of the proposed program. In this case, the scope of facilities needed to provide ULOP within the Mossdale Tract Area are not necessarily functionally related to the amount of planned or existing development. The new facilities will provide a benefit to existing development. As described within the Adequate Progress Report, this Regional Levee Fee program is one of several sources of funding needed to construct the improvements. The facilities funded by this fee need not be allocated to existing development as a separate funding mechanism will cover the benefit received and service provided to existing development.

This fee only applies to planned development within the Mossdale Tract Area that benefits from the facilities providing ULOP. For the purposes of determining the allocation base for the fee, planned development is all development that has been identified by the land use jurisdictions and is expected to obtain a building permit after the implementation of this fee program.

Planned New Development

Planned new development within Mossdale Tract Area was estimated based on extensive research and coordination with the Local Agencies and development interests. The details of the planned development estimate over the 30-year horizon of the fee program are documented in **Appendix A**. Additional details on the approach and methodology of data collection and synthesis, as well as a detailed summary of planned development by jurisdiction, development area, and land use type, can be found in the *RD 17 Basin Financing Plan Implementation Updated Development Absorption Projections Final Updated Technical Memorandum* prepared by LWA, dated August 18, 2017 and as updated by LWA since 2017 based on actual development and input from the Local Agencies. **Table 1** provides a summary of planned new development by land use that is subject to the fee for the duration of the fee program. This table provides the total GDA by land use category as well as the total number of Single-Family and Multi-Family units and thousands of building square feet for Commercial and Industrial development. The number of units and square footage is provided as a reference for an estimate of the Regional Levee Fee cost per unit or thousand square feet.

Table 1
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Planned Development Summary

Land Use	Planned Development		
	Gross Developable	Units or 1,000	Measure
	Acreage (GDA)	Building Sq Ft	
Reference	Table A-1	Table A-2	
Single-Family Residential	1,766	10,356	Units
Multi-Family Residential	139	2,626	Units
Commercial	1,211	14,779	1k Bldg Sq Ft
Industrial	1,466	22,809	1k Bldg Sq Ft
Total	4,582		

CAPITAL IMPROVEMENTS AND PROJECTS

Capital Costs Allocable to Planned Development

As described above and within the *2016 Adequate Progress* and each subsequent Annual Adequate Progress Report Update, a series of improvements are needed to ensure that the levee system meets ULDC and provides ULOP were identified. A detailed cost estimate has been prepared by an engineering team and a financing plan has been developed in support of the 2021 Adequate Progress Report Update to demonstrate how the LFMA, SJAFCA, intends to generate the funds needed to implement the levee improvement program.

The LFMA plan for flood protection through the year 2029 consists of two components; (1) RD 17's ongoing Levee Seepage Repair Project (LSRP) and (2) SJAFCA's Phase 4 Project that will achieve ULDC 200-year flood protection for the Mossdale Tract Area.

SJAFCA is implementing the Phase 4 Project in the following outlined steps:

1. ULDC engineering analysis and identification of deficiencies (completed March 22, 2016)
2. Design and environmental evaluation of levee improvements to cure ULDC deficiencies
3. Implementation of levee improvements to cure ULDC deficiencies

The Regional Levee Fee will only be levied on Planned Development within the Mossdale Tract Area. This means that the portion of the costs allocable to existing development will not be raised through this fee program. As described in the *2021 Adequate Progress Report Update*, the LFMA has identified various other funding sources including:

- Net revenues from RD 17's existing Special Assessment District;
- A new Overlay Assessment District;
- A new Enhanced Infrastructure Financing District (EIFD); and,
- State and/or Federal grant funding opportunities

Summary of Capital Improvements Funded by the Development Impact Fee

The estimated costs for the Phase 4 Project and associated ULOP program implementation costs are shown in **Table 2** in 2021 dollars. **Appendix B** provides the discount and escalation of total SJAFCA project expenditures found in the 2021 Adequate Progress Report Update. The net costs funded by this Regional Levee Fee, along with the near-term assumptions related to the specific costs and associated fee program revenues generated through 2029 are also shown on **Table 2**. The total cost of capital improvements, repayment of the County EIFD Loan, and EIFD reimbursements to the Local Agencies total approximately \$332.8 million in 2021 dollars. Based upon the financing plan detailed within the 2021 Adequate Progress Report Update, other sources of funding are estimated to contribute approximately \$244.2 million which will fund existing development's portion of the costs of the Phase 4 Project. The remaining estimated \$88.6 million will be funded by Planned Development through this Regional Levee Fee program. This amount is used as the basis for calculating the Regional Levee Fee.

In the near term (through 2029), as detailed within the 2021 Adequate Progress Report Update and summarized in **Table 2**, the Regional Levee Fee program is expected to generate approximately \$76.2 million and cover a portion of the upfront costs of the levee improvement program.

A detailed outline of the allocated costs to each development project is identified in **Appendix A**. An estimate of the revenues generated by the Regional Levee Fee over time are included in **Appendix C**. These estimates and associated analyses support the information contained in the 2021 Adequate Progress Report Update.

Table 2
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Cost Estimate Summary & Near-Term Costs Covered by the Fee

Item	Estimated Cost [1]
Local Cost Funded by the Fee	
SJAFCA Project Expenditures	\$235,358,352
County EIFD Loan Repayment	\$24,486,962
EIFD Reimbursement to Agencies	\$73,000,000
(less) Assumed other Funding Sources [2]	<u>-\$244,238,456</u>
Net Local Cost Funded by the Fee	\$88,606,858
Near Term Project Costs Funded by the Fee [3]	
ULO Program Planning & Implementation	
Pre-Project Expenditures	\$3,229,308
Funding Program Implementation Costs [4]	<u>\$1,554,259</u>
<i>Subtotal ULO Program Planning & Implementation</i>	<i>\$4,783,568</i>
Fix-In Place Project Soft Costs (Fee Funded)	<u>\$71,436,826</u>
Total Near Term Project Costs Funded by the Fee	\$76,220,394
Near Term Projected Fee Revenues	
Developer Advances & Agency Funding [5]	\$4,782,419
Development Fee Program (Fee Revenues)	<u>\$71,437,974</u>
Total Near Term Fee Program Revenues	\$76,220,394

Source: 2021 Adequate Progress Update Report with updates by LWA as of December 2021.

[1] Costs and other revenues, reflect amounts received between 2014 & 2029 stated in 2021 dollars based on a 3% escalation rate. Present value \$.

[2] Other funding sources include those described within the Adequate Progress Report (including escalation) as follows:

- Net revenues available from RD 17's existing Mossdale Tract Assessment District
- A new SJAFCA Overlay Assessment District
- A new SJAFCA Enhanced Infrastructure Financing District
- EIFD / Overlay Assessment Bond Net Bond Proceeds

[3] Reflects Project Costs assumed to be incurred through 2029 as detailed within the Adequate Project Report (Reference Table 4 Sources & Uses). Gross Nominal \$ from APR.

[4] Includes costs associated with development of other funding sources. Could include reimbursements to the Cities for bridge funding.

[5] Reference Table C-8.

REGIONAL LEVEE FEE METHODOLOGY

In accordance with AB 1600, a calculation of development impact fees must be accompanied by an analysis with enough detail to justify that a thorough consideration was applied in the process of determining how the fees relate to the impacts from new development. Findings must ensure that a reasonable relationship exists between the proposed fees and the development upon which they will be levied. This section describes the methodology utilized in this report in accordance with the requirements of AB 1600.

The fee methodology utilized here includes the following steps:

1. Qualitatively determine and describe the land use categories utilized as the basis for the fee.
2. Quantify the projected growth within the benefiting area in each of the land use categories in terms of GDA.
3. Describe and estimate the capital improvement costs and their applicability to planned new development.
4. Estimate the total building footprint square feet in each land use category and the resulting damageable square feet of structure per acre for each land use category.
5. Use the estimated damageable square feet per acre, an assumed relative structure value per structure type, and the assumed flood damage percentage to estimate the average structure damage per acre per structure type.
6. Use an estimated relative land value per land use category and assumed flood damage percentage to estimate an average land damage per acre per land use category.
7. Use the estimated structure and land damages to determine an estimated total damage per acre per land use category.
8. Apply a loss of use and life safety factor to adjust the total damage per acre to determine an adjusted damage per acre per land use category.
9. Determine a relative Property Damage Index by relating the adjusted damage per acre for each land use category to that of the adjusted damage per acre for the Single-Family Residential land use category.
10. Utilize the Property Damage Index to determine the adjusted equivalent acreage which represents a weighted amount of planned development acreage by land use type within the Mossdale Tract Area.
11. Proportionately allocate the capital improvement costs to each land use category based upon the adjusted equivalent acreage.
12. Determine the cost per GDA by dividing the allocated costs by the GDA of each land use category.
13. Add to each cost per acre the costs of administration of the fee program to determine the fee amount per acre per land use category to be collected by the land use agencies.

Cost Allocation and Calculation

The purpose of allocating the capital improvements costs among the various land uses is to provide an equitable method of funding the required improvements. The key to the cost apportionment of capital improvements to different land use types is the assumption that the benefits derived from the facilities are

related to land use type and that such benefits can be stated in relative terms. Only by relating the benefit received from the facilities and the services they provide to land use types can a reasonable nexus, or relationship, be established for the apportionment of costs to that land use.

Since the nature of the improvements in this Nexus Study relate to establishing ULOP in the Mossdale Tract Area, the equivalency factor determined in Step 9 above and utilized here is the Property Damage Index. The Property Damage Index is a relative factor that relates the adjusted property damages by land use to the property damage of an acre of Single-Family development. The greater the index value, the greater the impact in terms of property damage and loss of use and life associated with a possible flood. An index value closer to zero would indicate lower damage costs and loss of use and life associated with a flood. Given these facts, utilizing the Property Damage Index as described above is a reasonable method to allocate costs proportionately based on land use.

The following describes the series of tables that calculate the Regional Levee Fee using the method described above:

Using the estimated total building square feet and the assumed average building stories, **Table 3** determines the estimated building footprint square feet and the associated damageable square feet of structure per acre.

After calculating the damageable square feet of structure per acre for each land use category, the value is then multiplied by the relative structure value per square foot and the assumed flood damage percentage to find the average structure damage per acre, as shown in **Table 4**. The relative structure value and assumed flood damage percentage are based upon similar values utilized within the Reclamation District No. 17 Mossdale Tract Assessment Engineer's Report prepared by Kjeldsen, Sinnock & Neudeck, Inc. dated May 15, 2008. **Table 5** uses the relative land value per acre and assumed damage percentage to find the average land damage per acre. The relative land value per GDA is based upon recent land value research completed by LWA to determine equivalent land value estimates for land within the region. Information was obtained from various sources including recently completed appraisal prices for vacant land.

By summing the average structure and land damage values per acre determined in **Table 4** and **Table 5**, a total damage per acre can be determined. The total damage is then adjusted by a loss of use and life safety factor, a factor determined by how many hours per day individuals occupy structures in each land use category. This factor is multiplied by the total damage per acre to determine an adjusted damage per acre. The adjusted damage per acre amount is then used to find the Property Damage Index or equivalency factor, as illustrated in **Table 6**.

The Property Damage Index from **Table 6** is used to determine an adjusted equivalent acreage. This amount is used to allocate the local cost to each land use category on a proportional adjusted equivalent acreage basis for each land use category. The allocated cost is then divided by the total GDA in each land use category to find the cost share per GDA. Finally, using the total local cost share and the total number of units/1,000 building square feet in **Table 7**, a demonstrative average cost per unit and cost per 1,000 building square feet can be determined.

Table 8 shows the allocated costs per GDA of the fee and the additional administrative charge of 3% to determine the total fee amount on a per GDA basis for each land use type.

Appendix C shows the cost allocated on each project based on the Planned Development description in **Appendix A**.

Table 3
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Damageable Square Feet of Structure Per GDA

Land Use	Gross Developable Acreage	Units or Sq Ft	Estimated Total Building Sq Ft	Assumed Average Building Stories	Estimated Building Footprint Sq Ft	Damageable Sq Ft of Structure per GDA
Reference	Table 1	Table 1				
	A	B	C=Actual or Assumed Units	D	E=C/D	F=E/A
Single-Family [1]	1,766	10,356	18,640,728	1.17	15,977,767	9,047
Multi-Family [2]	139	2,626	2,363,400	2.00	1,181,700	8,501
Commercial	1,211	14,779	14,779,160	1.00	14,779,160	12,207
Industrial	1,466	22,809	22,808,545	1.00	22,808,545	15,553
Total	4,582		58,591,833		54,747,172	

[1] Assumes average of all Single-Family homes is 1,800 square feet per unit and average of single-story Single-Family homes is 1,540 square feet.

[2] Assumes average 900 square feet units.

Table 4
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Relative Structure Damage Per GDA

Land Use	Relative Structure Value Per Sq Ft [1]	Damageable Sq Ft of Structure per GDA	Assumed Flood Damage Percentage [1]	Average Structure Damage Per GDA
Reference	A	Table 3	C	D=A*B*C
Single-Family	\$60.00	9,047	39%	\$213,496
Multi-Family	\$60.00	8,501	39%	\$198,928
Commercial	\$70.00	12,207	72%	\$618,049
Industrial	\$50.00	15,553	79%	\$616,927

Source: Reclamation District No. 17 Mossdale Tract Assessment Engineer's Report

[1] The RD 17 Area Engineer's Report does not distinguish Single-Family from Multi-Family in the Residential land use category therefore the same relative structure value and flood damage percentage were utilized for both land uses.

Table 5
Mosssdale Tract Area: Regional ULOP Levee Impact Fee
Relative Land Damage Per GDA

Land Use	Relative Land Value Per GDA [1]	Assumed Flood Damage Percentage	Average Land Damage Per GDA
	A	B	C=A*B
Single-Family	\$134,000	10%	\$13,400
Multi-Family	\$134,000	10%	\$13,400
Commercial	\$260,000	10%	\$26,000
Industrial	\$137,000	10%	\$13,700

Table 6
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Relative Property Damage Index

Land Use	Average Structure Value Damage Per Acre	Average Land Value Damage Per Acre	Total Damage Per Acre	Loss of Use and Life Safety Factor [1]	Adjusted Total Damage Per Acre	Relative Property Damage Index
Reference	Table 4	Table 5				
	A	B	C=A+B	D	E=C*D	F=E/\$680,687
Single-Family	\$213,496	\$13,400	\$226,896	3.00	\$680,687	1.00
Multi-Family	\$198,928	\$13,400	\$212,328	3.00	\$636,984	0.94
Commercial	\$618,049	\$26,000	\$644,049	1.00	\$644,049	0.95
Industrial	\$616,927	\$13,700	\$630,627	0.80	\$504,502	0.74

[1] A ratio of 3:1 based on 24 hours for residential uses versus 8 hours Commercial. A ratio of 3:0.8 for Industrial based upon an assumed lower use factor for Industrial Buildings.

Table 7
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Apportionment of Cost Per GDA

Land Use	Gross Developable Acreage	Property Damage Index	Adjusted Equivalent Acreage	Local Cost Share Percentage	Local Cost Share	Cost Share per GDA	Comparative Analysis [1]	
							Units or 1,000 Building Sq Ft	Avg Cost per Unit or 1,000 Building Sq Ft
Reference	Table 1	Table 6			Table 2		Table 1	
	A	B	C=A*B	D=C/4,129	E=D*\$88,606,858	F=E/A	G	H=E/G
Single-Family	1,766	1.00	1,766	42.8%	\$37,902,679	\$21,462	10,356	\$3,660
Multi-Family	139	0.94	130	3.2%	\$2,791,746	\$20,084	2,626	\$1,063
Commercial	1,211	0.95	1,146	27.7%	\$24,585,694	\$20,307	14,779	\$1,664
Industrial	1,466	0.74	1,087	26.3%	\$23,326,739	\$15,907	22,809	\$1,023
Total	4,582		4,129	100%	\$88,606,858			

[1] Single-Family and Multi-Family shown in units; Commercial and Industrial is shown in 1,000s of square feet.

Table 8
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Development Fee Rate Summary

Land Use	Cost Share per GDA	Administrative Fee	Fee Rate Per GDA	<i>Demonstrative Purposes Only</i>	
				<i>Units or 1,000 Building Sq Ft/Acre</i>	<i>Fee Rate per Unit or 1,000 Building Sq Ft [1]</i>
Reference	Table 7	3%		Table 1	
	A	B = A * 3%	C=A+B	D	E=C/D
Single-Family	\$21,462	\$644	\$22,106	5.86	\$3,770
Multi-Family	\$20,084	\$603	\$20,686	18.89	\$1,095
Commercial	\$20,307	\$609	\$20,916	12.21	\$1,713
Industrial	\$15,907	\$477	\$16,384	15.55	\$1,053

[1] Single-Family and Multi-Family shown in units; Commercial and Industrial shown in 1,000s of square feet.

FEE PROGRAM IMPLEMENTATION

The Regional Levee Fee calculations presented in this Nexus Study are based on the best improvement cost estimates, administrative cost estimates, and land use information available at this time. If costs change significantly, if the type or amount of new projected development changes, or if other assumptions significantly change such as federal or state standards, this Nexus Study and the program should be updated accordingly.

Regional Levee Fee Collection

This Nexus Study is being prepared as a regional fee with the intent that each of the Local Agencies individually adopt the Region Levee Fee and collect and remit the fees to SJAFCA. It is expected that agreements will be entered into with the respective land use agencies in the Mossdale Tract Area to remit the Regional Levee Fee to SJAFCA to complete the Project. It is expected that subsequent to the adoption of this Nexus Study, each Local Agency will develop formal procedures needed for the efficient administration and collection of the fee. These Administrative Procedures are expected to clarify any specific conditions that would trigger the collection of the Regional Levee Fee as well as clarify the specific conditions that may exempt a property from the Regional Levee Fee as further described in the subsection **Exemptions From the Fee**, below. The procedures will also specify how the Local Agency will ensure the appropriate imposition of the fee through a development condition as well as any specifics as to the calculation and collection of the fee. The procedures will allow for variations in the method of payment as described in this section.

Fee Triggers/Applicability

The Fee will apply to all Planned Development in the Mossdale Tract Area that creates a flood protection impact. Planned Development is defined as all development that is required to obtain a building permit within the Mossdale Tract Area. Fee collection will take place prior to issuance of a building permit by the Local Agency.

Fee Collection Deferral

As stated above, Fee collection is to take place prior to the issuance of a Building Permit. Collection of the fee may be deferred beyond this point if the Local Agency has adopted an agency-wide fee deferral program applicable to all development projects. Any other deferral of Fee collection must be incorporated into a Local Agency's conditions of approval of the proposed development and/or into a development agreement or other contractual arrangement for the project. In all cases, Fee collection must take place before Final Inspection or Certificate of Occupancy as applicable.

Regional Levee Fee Program Boundary

The Regional Levee Fee calculations are based upon the total costs of the levee improvement program and estimated amount of development within the 200-year floodplain in the Mossdale Tract Area which encompasses the entire benefit area. By virtue of the cost allocation process, this Regional Levee Fee program

will generate a proportional amount of fee revenue from the share of Planned Development within each of the Local Agencies. **Figure 1** illustrates the Regional Levee Fee Program Boundary.

Exemptions From the Fee

The following land uses and/or development projects are exempt from the Regional Levee Fee:

1. Agricultural: Development projects on agricultural land including development of Rural Residential parcels greater than 5 Acres in size.
2. Pre-Existing Structures: Development projects that require a building permit and are not increasing the amount of new structure square footage are exempt from the fee if the project involves adding less than 300 new square feet. Projects adding more than 300 square feet are subject to the fee and the fee will be applicable to the additional square footage in excess of 300 new square feet.
3. Replacement due to Damage: Development projects that are a replacement, in kind, because of damage (such as fire damage or other natural disaster). Any additional square footage in excess of 300 new square feet will be subject to the fee (reference No. 2 above).
4. Accessory Dwelling Units (ADUs): Development projects considered to be Accessory Dwelling Units by the permitting agency and are less than 750 square feet.
5. Structures Raised Above the 200-Year Floodplain Elevation: Development projects with structures raised above the 200-year flood elevation as determined by the Local Agencies or structures removed from the 200-year floodplain by flood control improvements that meet the design standards applicable to the federal-state flood control system as determined by the Local Agencies.
6. Open Space: Any development project that takes place on open space land.
7. Public Agency Owned Land (including federal, state, and local agencies): Any development project located on land owned by a government agency and is to be used solely for public use.

Exceptions to the Exemptions

With written approval from the Local Agency having jurisdiction, any or all portions of the proposed fees may be waived if it can be determined that a proposed project will not derive permanent benefit from the improvements for which the fees are collected (i.e., it can be shown that the property does not benefit from the flood protection). Written fee waivers may be available on a case-by-case basis for certain temporary structures, such as a mobile temporary structure used for construction management purposes.

Coverage Period

The Regional Levee Fee is to be collected beginning the 61st day after the adoption of the Resolution approving the fee, as adopted by the SJAFCA Board of Directors and for 30-years thereafter, unless further amended or repealed.

Administration Costs

The estimated cost of administration for the Regional Levee Fee has been included in the fee rates shown in **Table S-1, Table S-2** and **Table 8**. The proposed administrative fee is 3% of the cost of the fee. However, to

the extent each Local Agency has its own process for determining the administrative cost of the fee, this amount may be adjusted by each Local Agency accordingly. These administrative costs will cover the following:

- The development and administration of the Regional Levee Fee Program.
- Accounting costs associated with the Regional Levee Fee.
- Annual review of the fee program costs, fees, and policies.
- Annual reporting requirements associated with the fee program.
- Any other ongoing and recurring administrative procedures associated with the program.

Variations in Method

The Local Agencies will allow for variations in the method of fee payment, including:

- Use of any lawfully created Assessment District or Community Facilities District (CFD) to finance fee payment;
- Voluntary accelerated payment of the fee at the time of filing of any application for a tentative subdivision map, parcel map, or an earlier land use application, at the then-applicable rate; and,
- The collection of fees or other payments to fund improvements by the land use jurisdictions that are to be used by agreement to directly fund or reimburse the cost of the facilities funded by the fee.

The use of these alternative payment mechanisms and the collection of the Regional Levee Fee may vary among the Local Agencies, however, in any case, the alternative method of payment will be documented within an agreement or memorandum by the Local Agency.

Fee Credit / Reimbursement for the Design and Construction of Facilities

Developers may fund the planning, design, and construction of a portion of the facilities funded by the fee in exchange for credits against their individual project's fee obligation. In the event that a developer agrees to advance fund fees or directly plan, design, construct, and/or deliver facilities, a Local Agency will enter into a separate agreement with the developer specifying the level of fee credit, the process for receiving the credit, and the terms for utilizing the credit, in exchange for the planning, design, construction, and delivery of the facilities. In the event the value of the fee credit exceeds the Regional Levee Fee obligation and a reimbursement might be due, the agreement would also specify the specific terms upon which a reimbursement would be provided. Any fee credits and/or reimbursements will be provided in a manner consistent with SJAFCA adopted fee crediting policies. No credit for the Regional Levee Fee or reimbursement will be provided to a developer before entering into a credit and/or reimbursement agreement with the applicable Local Agency.

Refunds and Appeals Process

An applicant who has paid the Regional Levee Fee may request that such fee be refunded at any time prior to commencement of the development, although to do so would terminate any approved application or permit. Refunds will be made according to the policies and procedures of the Local Agencies and SJAFCA, as they are

developed, and may reflect deductions to compensate for handling and administrative costs incurred by the Local Agencies and SJAFCA in processing the fee calculation, collection, and refund request.

Appeals regarding the determination of the applicability and amount of the development fee are to be made in writing to the SJAFCA Executive Director. The Executive Director shall respond to the appeal request in writing within 30 days. The Executive Director's determination may be appealed to the SJAFCA Board of Directors. Any determination by the Board of Directors shall be considered final.

Annual Inflation Adjustment

The Regional Fee shall be adjusted each succeeding July 1st, commencing July 1, 2023, to reflect inflationary costs. The base fee rate shown in this study shall increase annually by the ratio which the *Engineering News Record's* Construction Cost Index (20 Cities) for the most recent December bears to the December 2021 index.

FEE PROGRAM ADMINISTRATION

The following describes the general procedures for the administration of the Regional Levee Fee. Each Local Agency's staff may develop more detailed administrative procedures or implement more specific policies after the adoption of the program to more efficiently administer the program and provide needed clarification in certain circumstances.

Fee Calculation

To calculate the Regional Levee Fee the following information is required:

- Land use category of the new development
- The Gross Developable Acreage (GDA) of the New Development as defined below
- The current fee rates

The following provides detailed information on each requirement.

Land Use Categorization

Each Local Agency's respective building department will determine the correct Regional Levee Fee rate by classifying the proposed development into one of the following four land use categories:

- Single-Family Residential
- Multi-Family Residential
- Commercial
- Industrial

To classify the proposed development into one of the four land use categories, the agency will use the following information:

- The land use type from each Local Agency's zoning code that applies to the land upon which the development is proposed; and
- The descriptions of the four land use categories in this report found in the Land Use Categories discussion on Page 11.

Determining the Gross Developable Acreage (GDA) of a New Development

A GDA of a New Development, for purposes of this fee calculation, is determined as described below:

For New Development of Vacant Land

In the case where a New Development is being constructed on vacant land or land that has not previously been developed:

Residential Land Uses

- For Single-Family residential projects that consist of residential uses that require a Tentative and Final Map (i.e. more than 4 units), the GDA is the gross acreage of the large lot parcel or resulting parcels excluding major dedicated public land uses, such as major arterials, major collectors, drainage, utilities corridors, parks, schools, and other public facilities. An example calculation of GDA for this case is shown in **Appendix D**.
- For all other Single-Family residential projects that have impacts to the Mossdale Tract Area facilities the GDA is determined as follows:
 - For parcels up to 0.15 acres, the GDA is the actual acreage of the parcel.
 - For parcels greater than 0.15 acres but less than 5 acres, the acreage is based on an assumed coverage ratio of a typical Single-Family home on a standard residential lot. The GDA will be calculated by multiplying the square footage¹ of the residential structure by three and expressing this square footage in terms of acres (dividing by 43,560 square feet per acre). However, in no case will this resulting amount exceed the actual acreage of the parcel.
- For all Multi-Family residential projects, GDA is determined to be equivalent to the entire gross acreage of the parcel being developed.

Nonresidential Land Uses (Commercial and Industrial)

- For Retail/Office/Industrial/Commercial projects, GDA is determined by the actual acreage of the parcel where a structure being constructed less major dedicated public land uses, such as major arterials, major collectors, drainage, utilities corridors, parks, schools, and other public facilities.

For Development on Land with Existing or Pre-Existing Structures

In the case of expansion in excess of 300 square feet of an existing structure or the construction of a new structure within two years after demolition of a previous structure, GDA will be calculated as follows:

Residential Land Uses

- For a residential expansion project, if the project involves the addition of new square footage of 300 square feet or more, the GDA will be calculated by multiplying the square footage of the expansion in excess of 300 square feet by three then expressing this square footage in terms of acres (dividing by 43,560 square feet per acre.)
- For residential replacement projects, if the project involves development of a new residential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure), and the new structure is larger than the demolished structure by more than 300 square feet, the GDA will be calculated by multiplying the net new square footage in excess of 300 square

¹ **Square Footage** can be generally classified as all square footage of the structure excluding the square footage of garages, porches, decks, external entryways, awnings, carports, driveways, breezeways, out-buildings, carriage houses, sheds, and other similar non-habitable portion of the structure.

feet by three then expressing this square footage in terms of acres (dividing by 43,560 square feet per acre). The net new square footage in excess of 300 square feet will be determined by subtracting the documented previously existing structure square footage plus 300 square feet from the new structure square footage.

- For a residential development project that involves development of a new residential structure, separate from the existing structure, please see the follow section, **For Additional Residential Development on Land with Existing Structures**.

Nonresidential Land Uses

- For Retail/Office/Commercial or Industrial expansion projects, if the project involves the addition of new square footage of 300 square feet or more, the GDA will be calculated by calculating the total net new square footage in excess of 300 square feet and expressing this square footage in terms of acres (dividing by 43,560 square feet per acre).
- For Retail/Office/Commercial or Industrial replacement projects, if the project involves development of a new nonresidential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure) and the new structure is larger than the demolished structure by more than 300 square feet, the GDA will be calculated by calculating the total net new square footage in excess of 300 square feet and expressing this square footage in terms of acres (dividing by 43,560 square feet per acre). The net new square footage in excess of 300 square feet will be determined by subtracting the documented habitable square footage of the previously existing structure from the new square footage.
- For a Retail/Office/Commercial or Industrial project that involves development of a new nonresidential structure, separate from the existing structure, the GDA will be calculated by calculating the total net new square footage and expressing this square footage in terms of acres (dividing by 43,560 square feet per acre).

For Additional Residential Development on Land with Existing Structures

This section addresses the impacts of amendments to California law, effective January 1, 2020, related to ADUs and junior accessory dwelling units (JADUs) on Regional Impact Fee Program. Chapter 653, Statutes of 2019 (Senate Bill 13, Section 3), Chapter 655, Statutes of 2019 (Assembly Bill 68, Section 2), and Chapter 659 (Assembly Bill 881, Section 1.5 and 2.5) build upon recent changes to ADU and JADU law (Government Code Section 65852.2, 65852.22 and Health & Safety Code Section 17980.12), collectively “ADU Law”, and further address barriers to the development of ADUs and JADUs.

This section relies on the information provided in the State of California – Business, Consumer Services, and Housing Agency, Department of Housing and Community Development, Division of Housing Policy Development memorandum issued by Zachary Olmstead, Deputy Director, dated January 10, 2020, regarding Local Agency Accessory Dwelling Units. The State of California memorandum is attached hereto for reference.

The ADU Law impacts the Regional Levee Fee by requiring new exemptions or limitations based on the size of an ADU. The ADU Law requires that ADUs up to 750 square feet be exempt from impact fees and impact fees

for an ADU of 750 square feet or larger be proportional to the relationship of the ADU to the primary dwelling unit (Government Code § 65852.2 (f)(3)).

Residential Accessory Dwelling Units

- For ADUs and JADUs less than 750 square feet, the Regional Levee Fee will not be collected.
- For ADUs of 750 square feet or more, the Fee will be calculated proportionately in relation to the square footage of the primary dwelling unit. First the fee for the existing primary residence needs to be calculated, then the proportionate fee for the ADU will be calculated using this information.

Table 9 provides example ADU calculations based on the Single-Family Residential (SFR) Fee rate per GDA calculated in this Nexus Study.

Table 9
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Example ADU Fee Calculations

Description	Formula	Example 1 [1]	Example 2	Example 3	Example 4	Example 5
Existing Residence						
SFR Fee Rate	A	\$22,105.73	\$22,105.73	\$22,105.73	\$22,105.73	\$22,105.73
Acres	B	0.16	0.16	0.16	0.25	0.25
Square Feet	C	1,500	1,500	1,500	2,500	2,500
Existing Residence Fee	$D = A * B$	\$3,536.91	\$3,536.91	\$3,536.91	\$5,526.43	\$5,526.43
New ADU						
Square Feet	E	700	900	1,200	1,200	900
Ratio to Existing	$F = E / C$	N/A	0.60	0.80	0.48	0.36
New ADU Fee	$G = D * F$	\$0.00	\$2,122.14	\$2,829.52	\$2,652.68	\$1,989.51

[1] ADU is less than 750 square feet and therefore is exempt from the Fee.

Calculation Steps

The following steps are required to calculate the development fee:

1. Determine the land use category based on the characteristics of the New Develop and the descriptions of the land use categories.
2. Determine the GDA of the New Development using the definition of GDA above.
3. Determine the total Regional Levee Fee by multiply the fee rate from step 1 and the GDA from step 2.

This is the fee applicable to the New Development.

Per Unit Fee Collection for Single-Family Residential Development

The above steps describe the calculation of the Regional Levee Fee on a New Development basis. In the case where a New Development is for subdivision of Single-Family Residential units and the fee has been calculated for an entire subdivision, the fee may be collected at the issuance of each building permit (and deferred to Final Inspection) for each residential unit. In this case, each Local Agency will determine the per unit GDA by dividing the GDA of the entire subdivision by the number of Single-Family units in the subdivision. This resulting per unit GDA will be multiplied by the current fee rate at the time of payment to determine the per unit fee cost.

Fee Revenue Accounting

The revenues raised by payment of the Regional Levee Fee shall be placed in a separate fund established by the SJAFCA (the Regional Levee Fee Fund). Separate and special accounts may be established in the Regional Levee Fee Fund and used to account for collected revenues, along with any interest earnings. Each Local Agency will remit the collected funds to SJAFCA pursuant to the terms of the collection agreement executed between SJAFCA and the Local Agency.

Periodic Review and Cost Adjustment

SJAFCA will periodically review actual project costs and Regional Levee Fee collections to determine if any updates to the program are warranted. The periodic review will occur no less than every eight years. During these reviews, the following aspects will be analyzed:

- Changes to the Improvements to be funded by the Regional Levee Fee program
- Changes in the cost to update or administer the Regional Levee Fee program
- Changes in annual financing costs
- Changes in assumed land uses
- Changes in other funding sources

Any changes to the Regional Levee Fee based on the periodic update will be presented to the Local Agency's Board for approval before an increase of the fee will take effect.

Pursuant to Government Code § 66001(d), the fifth fiscal year following the first deposit into the fee account or fund, and annually thereafter, each Local Agency is required to make all the following findings about that portion of the account or fund remaining unexpended:

- Identify the purpose for which the fee is to be used.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to fulfill the Phase 4 improvements.
- Designate the approximate dates that the funding referred to in the above paragraph is expected to be deposited in the appropriate account or fund.

SJAFCA must refund the unexpended or uncommitted revenue portion for which a need could not be demonstrated in the above findings unless the administrative costs exceed the amount of the refund.

NEXUS FINDINGS

Authority

This report has been prepared in support of the Regional Levee Fee in accordance with the procedural guidelines established in AB 1600, codified in California Government § 66000 et. seq. This code section sets forth the procedural requirements for establishing and collecting development impact fees. The procedures require that a “reasonable relationship or nexus must exist between a governmental exaction and the purpose of the condition.”

Specifically, each Local Agency imposing a fee must:

1. Identifying the purpose of the fee.
2. Identifying how the fee is to be used.
3. Determining that a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed.
4. Determining how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
5. Demonstrating a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed.

Summary of Nexus Findings

The Regional Levee Fee to be collected by each Local Agency is calculated based on applicability of planned new development to the capital improvement project and standardized acreage proportion of the land use category to the total cost of the improvement. With this approach, the following findings are made regarding the Regional Levee Fee.

Requirement 1: Purpose of Fee

The capital improvements funded by the Regional Levee Fee are necessary to serve new Residential, Commercial, and Industrial development as described in the *2016 Adequate Progress Report* and each subsequent Annual Adequate Progress Report Update.

Requirement 2: Use of the Fee

The Regional Levee Fee will be used to design and construct levee improvements that meet ULDC standards to provide ULOP for the Mossdale Tract Area as further described in the *2016 Adequate Progress Report* and each subsequent Annual Adequate Progress Report Update approved by SJAFCA.

Requirement 3: Relationship Between Use of Fees and Type of Development

Development of Residential, Commercial, and Industrial land uses within the Mossdale Tract Area will require improved flood control and flood protection services. This Regional Levee Fee, in conjunction with other funding sources, will fund the improved SJAFCA flood protection system that will provide ULOP.

Requirement 4: Relationship Between Need for Facility and Type of Development

Each Residential, Commercial, and Industrial development project adds to the incremental need for flood protection because of the increase in damage that would occur as a result of an uncontrolled flood, and the increased burden that the damages will place on the Local Agencies and SJAFCA. For the new development described in this Nexus Study to occur within the Mossdale Tract Area, the level of flood control needs to be improved to provide ULOP to the Area.

Requirement 5: Relationship Between Amount of Fees and Cost of Facility

The appropriate common use factor for allocating costs to each land use is the Relative Property Damage Index. **Table 6** shows the respective Relative Property Damage Index for each land use.

SJAFCA, acting as LFMA has estimated the total cost of the required facilities. The allocation of the costs based on the acres adjusted by the Property Damage Index has been presented in **Table 7**. The result is the cost of the improvements attributed to each acre of Residential, Commercial, and Industrial development. This allocation demonstrates the relationship between the amount of fee and the cost of the portion of the facility attributed to the specific type of development upon which the fee is imposed.

APPENDIX A – PLANNED DEVELOPMENT DETAILS

Summary of Planned Development

1. Development that is expected to take place over the next 30-years is subject to the Fee. Development projections through 2060, as described in the *RD 17 Basin Financing Plan Implementation Updated Development Absorption Projections Final Updated Technical Memorandum* prepared by LWA, dated August 18, 2017, and as updated by LWA since 2017 based on actual development and input from the Local Agencies, have been utilized to determine the amount of development expected to take place over the next 30-years.
2. The Mossdale Tract Area includes over 6,345 acres of highly developed agricultural lands that produce a variety of crops. The basin also includes urban areas within San Joaquin County, the Cities of Lathrop, Manteca, and Stockton, and the urbanizing areas between these cities (as shown in **Figure 1**). The area subject to the Regional Levee Fee is expected to increase by approximately 1,766 Single-Family GDA, 139 Multi-Family GDA, 1,274 Commercial GDA, and 1,543 Industrial GDA over the ensuing 30-Years (**Table A1**).
3. Growth in the City of Lathrop subject to the Regional Levee Fee is expected to amount to approximately 775 Single-Family GDA, 47 Multi-Family GDA, 496 Commercial GDA, and 724 Industrial GDA.
4. Growth in the City of Manteca subject to the Regional Levee Fee is expected to amount to approximately 793 Single-Family GDA, 39 Multi-Family GDA, 359 Commercial GDA, and 391 Industrial GDA.
5. Growth in the City of Stockton subject to the Regional Levee Fee is expected to amount to approximately 40 Single-Family GDA, 53 Multi-Family GDA, 127 Commercial GDA, and 214 Industrial GDA.
6. Growth within the currently unincorporated portions of San Joaquin County that would ultimately be annexed into one of the Cities that would be subject to the Regional Levee Fee is estimated as follows. As described further below, assumptions were made in order to estimate the amount of development that would occur outside of the current City limits.
 - a. City of Lathrop to annex 24 Commercial GDA.
 - b. City of Manteca to annex 141 Single-Family GDA, 28 Commercial GDA, and 137 Industrial GDA.
 - c. City of Stockton to annex 178 Commercial GDA.

City of Lathrop

Active projects on vacant parcels identified by City staff include Central Lathrop Specific Plan, Crossroads/Industrial, Gateway, South Lathrop Specific Plan, East Lathrop, Mossdale Landing, Mossdale Landing East, Mossdale Landing South, and Sharpe Depot. PDFs and excel files that analyze development potential, undeveloped properties, and land use were provided by City staff to summarize total developable acreage for each project. City of Lathrop staff identified the potential for future development outside of the current City limits. Specific development projects have not been identified.

City of Manteca

Active projects on vacant parcels identified by City staff include Airport/Daniels, Alma Apartments, Center Point South, Cerri, Denali, Embarcadero, Family Entertainment Zone, HWY 120, Kiper, Lewis Estates, Oakwood Trails, Oleander, Railroad Industrial, Sundance, Telles & Wilson, Terra Ranch, The Trails of Manteca, Villa Ticino

West, Wackerly, Yosemite Greens, and Yosemite/Fishback. Land use summaries were provided by City staff to summarize total developable acreage by project. City of Lathrop staff identified the potential for future development outside of the current City limits. Specific development projects have not been identified.

City of Stockton

Active projects on vacant parcels identified by City staff include the undeveloped portions of Weston Ranch and South Airport. City of Stockton staff identified the potential for future development outside of the current City limits. The City of Stockton is currently updating its General Plan and the General Plan will need to conform to the requirements of the Delta Plan. Specific development projects have not been identified. Assumptions were made regarding the amount of development outside of the City limits and these assumptions have been reviewed by stakeholders working on the development of Adequate Progress Reports. It is expected that as the City of Stockton finalizes its General Plan update and additional information is obtained over time, future updates of this report will reflect new information.

Planned Development Details

Table A-1 Total Developable Acreage

Table A-2 Total Developable Dwelling Units and Square Feet

Table A-1
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Total Developable Acreage

Area / Project	Single-Family	Multi-Family	Commercial	Industrial	Total Acreage
City of Lathrop					
Central Lathrop	827.9	40.8	301.4	0.0	1,170.2
Mossdale Landing	0.0	0.0	6.0	0.0	6.0
Mossdale Landing East	0.0	3.3	31.5	0.0	34.7
Mossdale Landing South	32.7	5.8	17.1	0.0	55.5
South Lathrop	0.0	0.0	9.3	184.2	193.5
Lathrop Gateway	0.0	0.0	123.9	190.8	314.7
Lathrop Crossroads	0.0	0.0	2.6	55.7	58.3
Historic/East Lathrop	0.0	0.0	30.5	103.9	134.3
Sharpe Depot	0.0	0.0	0.0	227.9	227.9
Subtotal City of Lathrop	860.6	49.9	522.2	762.5	2,195.1
City of Manteca					
Railroad Industrial	0.0	0.0	0.0	105.7	105.7
Center Point South	0.0	0.0	0.0	0.4	0.4
Telles & Wilson	37.1	0.0	0.0	0.0	37.1
Villa Ticino West	0.0	0.0	0.0	242.2	242.2
Yosemite Greens	12.2	0.0	0.0	0.0	12.2
Kiper	12.2	0.0	0.0	0.0	12.2
Alma Apartments	0.0	10.8	0.0	0.0	10.8
Yosemite/Fishback	17.0	0.0	5.3	0.0	22.3
Family Entertainment Zone	0.0	0.0	132.3	0.0	132.3
Embarcadero	0.0	0.0	0.0	35.9	35.9
Airport/Daniels	0.0	19.7	49.8	0.0	69.5
HWY 120	0.0	0.0	129.7	27.6	157.3
Oakwood Trails	157.2	0.0	47.2	0.0	204.4
Denali	105.0	0.0	13.0	0.0	118.0
Sundance	52.7	0.0	0.0	0.0	52.7
The Trails of Manteca	294.1	0.0	0.0	0.0	294.1
Cerri	123.6	0.0	0.0	0.0	123.6
Terra Ranch	24.8	10.3	0.0	0.0	35.1
Wackerly	12.9	0.0	0.0	0.0	12.9
Lewis Estates	9.9	0.0	0.0	0.0	9.9
Oleander	22.7	0.0	0.0	0.0	22.7
Subtotal City of Manteca	881.4	40.8	377.4	411.8	1,711.5
City of Stockton [3]					
Weston Ranch	44.9	55.7	133.2	0.0	233.8
South Airport	0.0	0.0	0.0	225.0	225.0
Subtotal City of Stockton	44.9	55.7	133.2	225.0	458.8
San Joaquin County					
Oakwood Shores	18.6	0.0	0.0	0.0	18.6
Future Lathrop Annex	0.0	0.0	25.2	0.0	25.2
Future Manteca Annex	156.8	0.0	29.3	144.3	330.4
Future Stockton Annex	0.0	0.0	187.1	0.0	187.1
Subtotal San Joaquin County	175.4	0.0	241.6	144.3	561.2
Total Developable Land	1,962.3	146.3	1,274.4	1,543.6	4,926.7
Gross Acreage to GDA Adjustment Factor	90.0%	95.0%	95.0%	95.0%	
Total GDA	1,766.0	139.0	1,210.7	1,466.5	4,582.2

Source: Final Update Technical Memorandum RD 17 Basin Financing Plan Implementation Updated Development Absorption Projections, August 18, 2017 prepared by LWA with data later updated by LWA based on input from SJAFCA member agency staff.

Table A-2
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Total Developable Dwelling Units and Square Feet

Area / Project	Units			Square Feet		
	Single-Family	Multi-Family	Totals	Commercial	Industrial	Totals
City of Lathrop						
Central Lathrop	4,968	613	5,581	3,283	0	3,283
Mossdale Landing	0	0	0	66	0	66
Mossdale Landing East	0	50	50	343	0	343
Mossdale Landing South	196	87	283	186	0	186
South Lathrop	0	0	0	101	2,809	2,910
Lathrop Gateway	0	0	0	1,349	2,909	4,258
Lathrop Crossroads	0	0	0	29	606	635
Historic/East Lathrop	0	0	0	332	1,584	1,915
Sharpe Depot	0	0	0	0	3,475	3,475
Subtotal City of Lathrop	5,164	750	5,914	5,687	11,383	17,070
City of Manteca						
Railroad Industrial	0	0	0	0	691	691
Center Point South	0	0	0	0	99	99
Telles & Wilson	294	0	294	0	0	0
Villa Ticino West	0	0	0	0	4,000	4,000
Yosemite Greens	99	0	99	0	0	0
Kiper	115	0	115	0	0	0
Alma Apartments	0	268	268	0	0	0
Yosemite/Fishback	102	0	102	69	0	69
Family Entertainment Zone	0	0	0	1,729	0	1,729
Embarcadero	0	0	0	0	469	469
Airport/Daniels	0	295	295	651	0	651
HWY 120	0	0	0	1,696	361	2,056
Oakwood Trails	676	0	676	412	0	412
Denali	315	0	315	170	0	170
Sundance	289	0	289	0	0	0
The Trails of Manteca	1,268	0	1,268	0	0	0
Cerri	495	0	495	0	0	0
Terra Ranch	102	200	302	0	0	0
Wackerly	60	0	60	0	0	0
Lewis Estates	54	0	54	0	0	0
Oleander	116	0	116	0	0	0
Subtotal City of Manteca	3,985	763	4,748	4,727	5,619	10,346
City of Stockton [3]						
Weston Ranch	267	1,113	1,380	1,262	0	1,262
South Airport	0	0	0	0	3,921	3,921
Subtotal City of Stockton	267	1,113	1,380	1,262	3,921	5,183
San Joaquin County						
Oakwood Shores	107	0	107	0	0	0
Future Lathrop Annex	0	0	0	275	0	275
Future Manteca Annex	833	0	833	383	1,886	2,268
Future Stockton Annex	0	0	0	2,446	0	2,446
Subtotal San Joaquin County	940	0	940	3,103	1,886	4,989
Total	10,356	2,626	12,982	14,779	22,809	37,588

Source: Final Update Technical Memorandum RD 17 Basin Financing Plan Implementation Updated Development Absorption Projections, August 18, 2017 prepared by LWA with data later updated by LWA based on input from SJAFCA member agency staff.

**APPENDIX B – SJAFCA PROJECT EXPENDITURES DISCOUNT & ESCALATION
TO 2021 DOLLARS**

Table B-1 SJAFCA Project Expenditures Discount & Escalation to 2021 Dollars

Table B-2 County EIFD Loan Repayment Schedule

Table B-3 EIFD Revenue Repayment Schedule

Table B-1

Mossdale Tract Area: Regional ULOP Levee Impact Fee
SJAFCA Project Expenditures Discount & Escalation

Year	Total SJAFCA Project Expenditures	Discount / Escalation to 2021 Dollars
2014	\$719,212	\$884,540
2015	\$719,212	\$858,776
2016	\$789,704	\$915,483
2017	\$1,001,181	\$1,126,838
2018	\$61,170	\$66,842
2019	\$215,845	\$228,990
2020	\$296,015	\$304,896
2021	\$927,295	\$927,295
2022	\$6,109,023	\$5,931,091
2023	\$4,578,590	\$4,315,760
2024	\$44,531,401	\$40,752,540
2025	\$51,401,717	\$45,669,760
2026	\$53,939,064	\$46,528,310
2027	\$51,538,640	\$43,162,800
2028	\$46,749,904	\$38,011,950
2029	\$7,185,728	\$5,672,480
Total	\$270,763,701	\$235,358,352

Source: 2020 Adequate Progress Report Update

Note:

Escalation Formula: $FV_{2021} = PV_{Year} * (1 + 0.03)^{(2021-Year)}$

Discount Formula: $PV_{2021} = FV_{Year} * (1 + 0.03)^{-(Year-2021)}$

Table B-2
Mossdale Tract Area: Regional ULOP Levee Impact Fee
County EIFD Loan Repayment Schedule

Year	Beginning County Loan Balance	Annual Interest Accrued [2]	Additional County EIFD Contribution [1]	Development Fee Revenue Allocation			Ending County Loan Balance
				Annual DIF Revenue [3]	Revenue Dedicated to Repayment	Remaining Fee Revenue	
Reference				Table C-3			
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	\$0.00	\$0.00	\$0.00	\$303,501.88	\$0.00	\$303,501.88	\$0.00
2021	\$0.00	\$0.00	\$0.00	\$5,359,232.26	\$0.00	\$5,359,232.26	\$0.00
2022	\$0.00	\$0.00	\$0.00	\$10,123,403.80	\$0.00	\$10,123,403.80	\$0.00
2023	\$0.00	\$0.00	\$670,974.51	\$7,537,641.36	\$0.00	\$7,537,641.36	\$670,974.51
2024	\$670,974.51	\$20,129.24	\$1,488,921.27	\$5,374,398.44	\$0.00	\$5,374,398.44	\$2,180,025.01
2025	\$2,180,025.01	\$65,400.75	\$2,151,985.02	\$5,955,610.47	\$0.00	\$5,955,610.47	\$4,397,410.78
2026	\$4,397,410.78	\$131,922.32	\$2,917,456.83	\$5,055,639.42	\$0.00	\$5,055,639.42	\$7,446,789.93
2027	\$7,446,789.93	\$223,403.70	\$3,644,078.03	\$4,230,005.31	\$0.00	\$4,230,005.31	\$11,314,271.65
2028	\$11,314,271.65	\$339,428.15	\$4,379,119.24	\$3,842,944.41	\$0.00	\$3,842,944.41	\$16,032,819.04
2029	\$16,032,819.04	\$480,984.57	\$5,078,149.92	\$3,563,169.61	\$0.00	\$3,563,169.61	\$21,591,953.54
2030	\$21,591,953.54	\$647,758.61	\$0.00	\$3,505,366.94	\$3,505,366.94	\$0.00	\$18,734,345.21
2031	\$18,734,345.21	\$562,030.36	\$0.00	\$3,371,931.57	\$3,371,931.57	\$0.00	\$15,924,443.99
2032	\$15,924,443.99	\$477,733.32	\$0.00	\$2,818,838.81	\$2,818,838.81	\$0.00	\$13,583,338.50
2033	\$13,583,338.50	\$407,500.15	\$0.00	\$3,387,055.15	\$3,387,055.15	\$0.00	\$10,603,783.50
2034	\$10,603,783.50	\$318,113.51	\$0.00	\$3,341,888.34	\$3,341,888.34	\$0.00	\$7,580,008.66
2035	\$7,580,008.66	\$227,400.26	\$0.00	\$2,787,263.21	\$2,787,263.21	\$0.00	\$5,020,145.71
2036	\$5,020,145.71	\$150,604.37	\$0.00	\$2,529,715.08	\$2,529,715.08	\$0.00	\$2,641,035.00
2037	\$2,641,035.00	\$79,231.05	\$0.00	\$1,899,031.64	\$1,899,031.64	\$0.00	\$821,234.42
2038	\$821,234.42	\$24,637.03	\$0.00	\$1,245,384.98	\$845,871.45	\$399,513.53	\$0.00
2039	\$0.00	\$0.00	\$0.00	\$1,211,576.38	\$0.00	\$1,211,576.38	\$0.00
2040	\$0.00	\$0.00	\$0.00	\$2,147,708.83	\$0.00	\$2,147,708.83	\$0.00
2041	\$0.00	\$0.00	\$0.00	\$1,829,622.39	\$0.00	\$1,829,622.39	\$0.00
2042	\$0.00	\$0.00	\$0.00	\$1,829,622.39	\$0.00	\$1,829,622.39	\$0.00
2043	\$0.00	\$0.00	\$0.00	\$1,835,687.33	\$0.00	\$1,835,687.33	\$0.00
2044	\$0.00	\$0.00	\$0.00	\$1,469,360.01	\$0.00	\$1,469,360.01	\$0.00
2045	\$0.00	\$0.00	\$0.00	\$1,469,360.01	\$0.00	\$1,469,360.01	\$0.00
2046	\$0.00	\$0.00	\$0.00	\$1,469,360.01	\$0.00	\$1,469,360.01	\$0.00
2047	\$0.00	\$0.00	\$0.00	\$1,451,287.04	\$0.00	\$1,451,287.04	\$0.00
2048	\$0.00	\$0.00	\$0.00	\$1,430,574.20	\$0.00	\$1,430,574.20	\$0.00
2049	\$0.00	\$0.00	\$0.00	\$1,430,574.20	\$0.00	\$1,430,574.20	\$0.00
2050	\$0.00	\$0.00	\$0.00	\$220,916.65	\$0.00	\$220,916.65	\$0.00
2051	\$0.00	\$0.00	\$0.00	\$206,255.21	\$0.00	\$206,255.21	\$0.00
2052	\$0.00	\$0.00	\$0.00	\$155,346.30	\$0.00	\$155,346.30	\$0.00
2053	\$0.00	\$0.00	\$0.00	\$155,346.30	\$0.00	\$155,346.30	\$0.00
2054	\$0.00	\$0.00	\$0.00	\$155,346.30	\$0.00	\$155,346.30	\$0.00
2055	\$0.00	\$0.00	\$0.00	\$145,781.84	\$0.00	\$145,781.84	\$0.00
2056	\$0.00	\$0.00	\$0.00	\$87,684.35	\$0.00	\$87,684.35	\$0.00
2057	\$0.00	\$0.00	\$0.00	\$38,785.81	\$0.00	\$38,785.81	\$0.00
2058	\$0.00	\$0.00	\$0.00	\$38,785.81	\$0.00	\$38,785.81	\$0.00
2059	\$0.00	\$0.00	\$0.00	\$38,785.81	\$0.00	\$38,785.81	\$0.00
2060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$4,156,277.38	\$20,330,684.81	\$95,049,789.84	\$24,486,962.19	\$70,562,827.64	

Source: LWA, EPS

[1] Represents the additional EIFD allocation above the base County allocation of 10 percent eligible for repayment.

[2] Assumed 3 percent annual interest rate reflective of 2 percent plus the annual County treasury yield (estimated at 1%) applied to the prior year ending balance.

[3] Represents development impact fee revenue for all development within the Mossdale Tract boundaries as estimated by LWA included in Appendix A.

Table B-3
Mossdale Tract Area: Regional ULOP Levee Impact Fee
EIFD Revenue Repayment Schedule

Fiscal Year Ending Reference	Estimated EIFD Revenue Contribution				Total EIFD Revenue	Estimated Repayment Calculation		
	Lathrop	Manteca	Stockton	County		Beginning Balance	Fee Revenue for Repayment [1]	Ending Balance
Table B-2								
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$58,543	\$19,577	\$2,200	\$850,840	\$931,161	\$0	\$0	\$931,161
2024	\$110,211	\$53,516	\$4,488	\$1,888,050	\$2,056,266	\$931,161	\$0	\$2,987,426
2025	\$152,452	\$80,855	\$6,118	\$2,728,859	\$2,968,284	\$2,987,426	\$0	\$5,955,710
2026	\$198,704	\$117,093	\$7,268	\$3,699,528	\$4,022,593	\$5,955,710	\$0	\$9,978,303
2027	\$246,620	\$145,464	\$9,059	\$4,620,931	\$5,022,074	\$9,978,303	\$0	\$15,000,377
2028	\$298,458	\$170,849	\$10,983	\$5,553,012	\$6,033,302	\$15,000,377	\$0	\$21,033,679
2029	\$348,069	\$196,197	\$12,358	\$6,439,429	\$6,996,052	\$21,033,679	\$0	\$28,029,731
2030	\$515,760	\$581,368	\$179,175	\$2,020,721	\$3,297,024	\$28,029,731	\$0	\$31,326,755
2031	\$588,890	\$655,415	\$198,377	\$2,294,279	\$3,736,961	\$31,326,755	\$0	\$35,063,716
2032	\$639,365	\$733,207	\$218,281	\$2,537,438	\$4,128,290	\$35,063,716	\$0	\$39,192,007
2033	\$505,615	\$594,970	\$178,211	\$2,044,214	\$3,323,010	\$39,192,007	\$0	\$42,515,017
2034	\$544,651	\$658,355	\$207,001	\$2,257,967	\$3,667,974	\$42,515,017	\$0	\$46,182,991
2035	\$584,910	\$724,777	\$235,997	\$2,479,601	\$4,025,284	\$46,182,991	\$0	\$50,208,275
2036	\$624,668	\$782,732	\$266,334	\$2,690,088	\$4,363,823	\$50,208,275	\$0	\$54,572,098
2037	\$665,961	\$836,682	\$298,069	\$2,900,689	\$4,701,401	\$54,572,098	\$0	\$59,273,499
2038	\$702,717	\$884,456	\$331,256	\$3,098,381	\$5,016,811	\$59,273,499	\$399,514	\$63,890,796
2039	\$740,754	\$927,405	\$363,415	\$3,275,850	\$5,307,424	\$63,890,796	\$1,211,576	\$67,986,644
2040	\$780,116	\$972,006	\$395,157	\$3,457,937	\$5,605,216	\$67,986,644	\$2,147,709	\$71,444,151
2041	\$831,445	\$1,016,848	\$429,041	\$3,665,782	\$5,943,116	\$71,444,151	\$1,829,622	\$75,557,644
2042	\$885,329	\$1,054,788	\$464,390	\$3,870,920	\$6,275,427	\$75,557,644	\$1,829,622	\$80,003,449
2043	\$941,373	\$1,093,960	\$501,264	\$4,084,087	\$6,620,684	\$80,003,449	\$1,835,687	\$84,788,445
2044	\$473,522	\$537,350	\$255,713	\$2,039,708	\$3,306,292	\$84,788,445	\$1,469,360	\$86,625,378
2045	\$502,232	\$557,130	\$268,914	\$2,140,446	\$3,468,722	\$86,625,378	\$1,469,360	\$88,624,740
2046	\$532,085	\$577,553	\$282,578	\$2,244,928	\$3,637,143	\$88,624,740	\$1,469,360	\$90,792,524
2047	\$563,122	\$598,639	\$296,719	\$2,353,288	\$3,811,769	\$90,792,524	\$1,451,287	\$93,153,005
2048	\$595,390	\$620,410	\$311,130	\$2,464,763	\$3,991,692	\$93,153,005	\$1,430,574	\$95,714,123
2049	\$628,932	\$642,887	\$325,804	\$2,579,411	\$4,177,035	\$95,714,123	\$1,430,574	\$98,460,584
2050	\$663,797	\$666,094	\$340,979	\$2,698,256	\$4,369,126	\$98,460,584	\$220,917	\$102,608,794
2051	\$700,034	\$690,055	\$356,671	\$2,821,445	\$4,568,205	\$102,608,794	\$206,255	\$106,970,743
2052	\$737,375	\$714,792	\$373,069	\$2,948,810	\$4,774,046	\$106,970,743	\$155,346	\$111,589,444
2053	\$776,172	\$740,332	\$388,644	\$3,079,107	\$4,984,254	\$111,589,444	\$155,346	\$116,418,351
2054	\$816,479	\$766,700	\$404,716	\$3,214,103	\$5,201,998	\$116,418,351	\$155,346	\$121,465,003
2055	\$858,353	\$793,923	\$421,304	\$3,353,963	\$5,427,542	\$121,465,003	\$145,782	\$126,746,764
2056	\$901,850	\$821,828	\$438,422	\$3,498,578	\$5,660,678	\$126,746,764	\$87,684	\$132,319,758
2057	\$947,030	\$848,508	\$456,208	\$3,645,921	\$5,897,668	\$132,319,758	\$38,786	\$138,178,640
2058	\$993,956	\$875,989	\$473,836	\$3,795,567	\$6,139,348	\$138,178,640	\$38,786	\$144,279,202
2059	\$1,042,691	\$904,294	\$492,011	\$3,950,446	\$6,389,442	\$144,279,202	\$38,786	\$150,629,858
2060 [2]	\$1,093,301	\$933,448	\$510,750	\$4,110,737	\$6,648,236	\$150,629,858	\$0	\$157,278,095
Total	\$23,790,934	\$24,590,453	\$10,715,910	\$117,398,078	\$176,495,375	\$19,217,281		

Source: EPS

[1] Repayment of general EIFD Revenue Contributions by agencies will only begin once repayment of the County EIFD Loan amount has been satisfied.

APPENDIX C – ESTIMATED COST ALLOCATION BY PROJECT AND REVENUE OVER TIME

Table C-1	Estimated Cost per Unit by Project (Residential Development)
Table C-2	Estimated Cost per 1,000 Sq. Ft. by Project (Commercial & Industrial Development)
Table C-3	Total Development Impact Fee Revenue Estimate
Table C-4	Development Impact Fee Revenue Estimate – Single-Family
Table C-5	Development Impact Fee Revenue Estimate - Multi-Family
Table C-6	Development Impact Fee Revenue Estimate - Commercial
Table C-7	Development Impact Fee Revenue Estimate – Industrial
Table C-8	Developer Advances and Agency Funding

Table C-1
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Estimated Cost Per Unit by Project (Residential Development)

Area / Project	Single-Family Acreage Table A-1	Multi-Family Acreage Table A-1	Allocated Cost Share Table 7	Cost Share Percentage	Single & Multi-Family Units Table A-2	Average Allocated Cost per Unit
Reference	A	B	C=(A*\$21,462) + (B*\$20,084)	D=(C/\$88,606,858)	E	F=C/E
City of Lathrop						
Central Lathrop	745.1	38.8	\$16,770,424	18.9%	5,581	\$3,005
Mossdale Landing	0.0	0.0	\$0	0.0%	0	\$0
Mossdale Landing East	0.0	3.1	\$62,391	0.1%	50	\$1,248
Mossdale Landing South	29.4	5.5	\$740,749	0.8%	283	\$2,617
South Lathrop	0.0	0.0	\$0	0.0%	0	\$0
Lathrop Gateway	0.0	0.0	\$0	0.0%	0	\$0
Lathrop Crossroads	0.0	0.0	\$0	0.0%	0	\$0
Historic/East Lathrop	0.0	0.0	\$0	0.0%	0	\$0
Sharpe Depot	0.0	0.0	\$0	0.0%	0	\$0
Subtotal City of Lathrop	774.5	47.4	\$17,573,564	19.8%	5,914	\$2,972
City of Manteca						
Railroad Industrial	0.0	0.0	\$0	0.0%	0	\$0
Center Point South	0.0	0.0	\$0	0.0%	0	\$0
Telles & Wilson	33.4	0.0	\$717,191	0.8%	294	\$2,439
Villa Ticino West	0.0	0.0	\$0	0.0%	0	\$0
Yosemite Greens	11.0	0.0	\$235,265	0.3%	99	\$2,376
Kiper	11.0	0.0	\$235,651	0.3%	115	\$2,049
Alma Apartments	0.0	10.3	\$206,824	0.2%	268	\$772
Yosemite/Fishback	15.3	0.0	\$327,787	0.4%	102	\$3,214
Family Entertainment Zone	0.0	0.0	\$0	0.0%	0	\$0
Embarcadero	0.0	0.0	\$0	0.0%	0	\$0
Airport/Daniels	0.0	18.7	\$375,680	0.4%	295	\$1,273
HWY 120	0.0	0.0	\$0	0.0%	0	\$0
Oakwood Trails	141.5	0.0	\$3,036,619	3.4%	676	\$4,492
Denali	94.5	0.0	\$2,028,147	2.3%	315	\$6,439
Sundance	47.4	0.0	\$1,017,608	1.1%	289	\$3,521
The Trails of Manteca	264.7	0.0	\$5,680,742	6.4%	1,268	\$4,480
Cerri	111.2	0.0	\$2,387,415	2.7%	495	\$4,823
Terra Ranch	22.3	9.8	\$674,973	0.8%	302	\$2,235
Wackerly	11.6	0.0	\$249,172	0.3%	60	\$4,153
Lewis Estates	8.9	0.0	\$191,612	0.2%	54	\$3,548
Oleander	20.5	0.0	\$439,277	0.5%	116	\$3,787
Subtotal City of Manteca	793.3	38.8	\$17,803,964	20.1%	4,748	\$3,750
City of Stockton						
Weston Ranch	40.4	52.9	\$1,929,892	2.2%	1,380	\$1,399
South Airport	0.0	0.0	\$0	0.0%	0	\$0
Subtotal City of Stockton	40.4	52.9	\$1,929,892	2.2%	1,380	\$1,399
San Joaquin County						
Oakwood Shores	16.7	0.0	\$358,499	0.4%	107	\$3,350
Future Lathrop Annex	0.0	0.0	\$0	0.0%	0	\$0
Future Manteca Annex	141.1	0.0	\$3,028,506	3.4%	833	\$3,636
Future Stockton Annex	0.0	0.0	\$0	0.0%	0	\$0
Subtotal San Joaquin County	157.8	0.0	\$3,387,005	3.8%	940	\$3,603

Table C-2

Mossdale Tract Area: Regional ULOP Levee Impact Fee

Estimated Cost Per 1,000 Sq. Ft. by Project (Commercial & Industrial Development)

Area / Project	Commercial Acreage Table A-1	Industrial Acreage Table A-1	Total Allocated Table 7	Cost Share Percentage	1000's Square Feet Table A-2	Average Allocated Cost per 1,000 Sq.
Reference	A	B	C=(A*\$21462) + (B*\$20084)	D=(C/\$88,606,858)	E	F=C/E
City of Lathrop						
Central Lathrop	286.4	0.0	\$5,814,901	6.6%	3	\$1,771,475
Mossdale Landing	5.7	0.0	\$116,366	0.1%	0	\$1,771,435
Mossdale Landing East	29.9	0.0	\$606,810	0.7%	0	\$1,771,501
Mossdale Landing South	16.2	0.0	\$329,014	0.4%	0	\$1,771,466
South Lathrop	8.8	175.0	\$2,963,021	3.3%	3	\$1,018,304
Lathrop Gateway	117.7	181.3	\$5,273,104	6.0%	4	\$1,238,364
Lathrop Crossroads	2.5	52.9	\$892,008	1.0%	1	\$1,404,914
Historic/East Lathrop	28.9	98.7	\$2,157,363	2.4%	2	\$1,126,284
Sharpe Depot	0.0	216.5	\$3,444,357	3.9%	3	\$991,176
Subtotal City of Lathrop	496.1	724.4	\$21,596,943	24.4%	17	\$1,265,216
City of Manteca						
Railroad Industrial	0.0	100.4	\$1,597,418	1.8%	1	\$2,312,752
Center Point South	0.0	0.4	\$5,983	0.0%	0	\$60,503
Telles & Wilson	0.0	0.0	\$0	0.0%	0	\$0
Villa Ticino West	0.0	230.1	\$3,660,209	4.1%	4	\$915,052
Yosemite Greens	0.0	0.0	\$0	0.0%	0	\$0
Kiper	0.0	0.0	\$0	0.0%	0	\$0
Alma Apartments	0.0	0.0	\$0	0.0%	0	\$0
Yosemite/Fishback	5.0	0.0	\$101,858	0.1%	0	\$1,476,209
Family Entertainment Zone	125.7	0.0	\$2,553,020	2.9%	2	\$1,476,229
Embarcadero	0.0	34.1	\$542,199	0.6%	0	\$1,156,371
Airport/Daniels	47.3	0.0	\$961,057	1.1%	1	\$1,476,233
HWY 120	123.3	26.2	\$2,920,113	3.3%	2	\$1,420,122
Oakwood Trails	44.9	0.0	\$911,131	1.0%	0	\$2,209,232
Denali	12.4	0.0	\$250,788	0.3%	0	\$1,476,265
Sundance	0.0	0.0	\$0	0.0%	0	\$0
The Trails of Manteca	0.0	0.0	\$0	0.0%	0	\$0
Cerri	0.0	0.0	\$0	0.0%	0	\$0
Terra Ranch	0.0	0.0	\$0	0.0%	0	\$0
Wackerly	0.0	0.0	\$0	0.0%	0	\$0
Lewis Estates	0.0	0.0	\$0	0.0%	0	\$0
Oleander	0.0	0.0	\$0	0.0%	0	\$0
Subtotal City of Manteca	358.5	391.2	\$13,503,777	15.2%	10	\$1,305,161
City of Stockton						
Weston Ranch	126.6	0.0	\$2,570,054	2.9%	1	\$2,036,590
South Airport	0.0	213.8	\$3,400,382	3.8%	4	\$867,279
Subtotal City of Stockton	126.6	213.8	\$5,970,437	6.7%	5	\$2,903,868
San Joaquin County						
Oakwood Shores	0.0	0.0	\$0	0.0%	5	\$0
Future Lathrop Annex	23.9	0.0	\$486,316	0.5%	0	\$0
Future Manteca Annex	27.8	137.1	\$2,745,198	3.1%	38	\$73,034
Future Stockton Annex	177.8	0.0	\$3,609,763	4.1%	38	\$96,036
Subtotal San Joaquin County	229.5	137.1	\$6,841,277	7.7%	80	\$85,341

Table C-3
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Total Development Impact Fee Revenue Estimate

Year	Revenue by Land Use				Total Fee Revenue
	Single-Family	Multi-Family	Commercial	Industrial	
	<i>Table C-4</i>	<i>Table C-5</i>	<i>Table C-6</i>	<i>Table C-7</i>	
2016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2019	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2020	\$ 0	\$ 0	\$ 0	\$ 303,502	\$ 303,502
2021	\$ 2,485,413	\$ 183,567	\$ 163,774	\$ 2,526,478	\$ 5,359,232
2022	\$ 5,690,433	\$ 372,055	\$ 2,017,116	\$ 2,043,801	\$ 10,123,404
2023	\$ 3,069,552	\$ 405,073	\$ 1,714,059	\$ 2,348,958	\$ 7,537,641
2024	\$ 1,703,064	\$ 268,000	\$ 1,273,890	\$ 2,129,444	\$ 5,374,398
2025	\$ 2,054,116	\$ 311,783	\$ 1,402,940	\$ 2,186,772	\$ 5,955,610
2026	\$ 1,895,298	\$ 377,056	\$ 1,367,707	\$ 1,415,579	\$ 5,055,639
2027	\$ 1,409,182	\$ 303,348	\$ 1,428,018	\$ 1,089,457	\$ 4,230,005
2028	\$ 1,329,348	\$ 43,582	\$ 1,380,907	\$ 1,089,107	\$ 3,842,944
2029	\$ 1,329,777	\$ 43,381	\$ 1,466,601	\$ 723,410	\$ 3,563,170
2030	\$ 1,363,687	\$ 38,561	\$ 1,683,497	\$ 419,622	\$ 3,505,367
2031	\$ 1,363,687	\$ 38,561	\$ 1,550,062	\$ 419,622	\$ 3,371,932
2032	\$ 1,363,473	\$ 118,897	\$ 916,848	\$ 419,622	\$ 2,818,839
2033	\$ 1,027,165	\$ 80,336	\$ 1,035,642	\$ 1,243,912	\$ 3,387,055
2034	\$ 1,025,877	\$ 80,336	\$ 1,035,825	\$ 1,199,850	\$ 3,341,888
2035	\$ 578,827	\$ 80,336	\$ 985,038	\$ 1,143,063	\$ 2,787,263
2036	\$ 398,332	\$ 80,336	\$ 907,507	\$ 1,143,540	\$ 2,529,715
2037	\$ 398,332	\$ 80,336	\$ 639,864	\$ 780,499	\$ 1,899,032
2038	\$ 398,332	\$ 33,138	\$ 492,438	\$ 321,477	\$ 1,245,385
2039	\$ 398,332	\$ 0	\$ 491,767	\$ 321,477	\$ 1,211,576
2040	\$ 1,546,609	\$ 0	\$ 279,623	\$ 321,477	\$ 2,147,709
2041	\$ 1,209,658	\$ 0	\$ 298,488	\$ 321,477	\$ 1,829,622
2042	\$ 1,209,658	\$ 0	\$ 298,488	\$ 321,477	\$ 1,829,622
2043	\$ 1,209,658	\$ 0	\$ 305,189	\$ 320,840	\$ 1,835,687
2044	\$ 1,209,658	\$ 0	\$ 259,702	\$ 0	\$ 1,469,360
2045	\$ 1,209,658	\$ 0	\$ 259,702	\$ 0	\$ 1,469,360
2046	\$ 1,209,658	\$ 0	\$ 259,702	\$ 0	\$ 1,469,360
2047	\$ 1,209,658	\$ 0	\$ 241,629	\$ 0	\$ 1,451,287
2048	\$ 1,209,658	\$ 0	\$ 220,917	\$ 0	\$ 1,430,574
2049	\$ 1,209,658	\$ 0	\$ 220,917	\$ 0	\$ 1,430,574
2050	\$ 0	\$ 0	\$ 220,917	\$ 0	\$ 220,917
2051	\$ 0	\$ 0	\$ 206,255	\$ 0	\$ 206,255
2052	\$ 0	\$ 0	\$ 155,346	\$ 0	\$ 155,346
2053	\$ 0	\$ 0	\$ 155,346	\$ 0	\$ 155,346
2054	\$ 0	\$ 0	\$ 155,346	\$ 0	\$ 155,346
2055	\$ 0	\$ 0	\$ 145,782	\$ 0	\$ 145,782
2056	\$ 0	\$ 0	\$ 87,684	\$ 0	\$ 87,684
2057	\$ 0	\$ 0	\$ 38,786	\$ 0	\$ 38,786
2058	\$ 0	\$ 0	\$ 38,786	\$ 0	\$ 38,786
2059	\$ 0	\$ 0	\$ 38,786	\$ 0	\$ 38,786
Total	41,715,755.2	2,938,680.2	25,840,892.1	24,554,462.3	\$95,049,790

Table C-4
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Development Impact Fee Revenue Estimate - Single-Family

Year	Single-Family Acres By Jurisdiction				Total	Fee Revenue
	Lathrop	Manteca	Stockton	Unincorp		
				County		
	<i>Table D13</i>	<i>Table D7</i>	<i>Table D10</i>	<i>Table D16</i>		<i>Table 8</i>
					<i>Fee Rate/Acre</i>	<i>\$ 21,462</i>
2016	0.0	0.0	0.0	0.0	0.0	\$ 0
2017	0.0	0.0	0.0	0.0	0.0	\$ 0
2018	0.0	0.0	0.0	0.0	0.0	\$ 0
2019	0.0	0.0	0.0	0.0	0.0	\$ 0
2020	0.0	0.0	0.0	0.0	0.0	\$ 0
2021	61.4	47.7	6.7	0.0	115.8	\$ 2,485,413
2022	179.0	72.7	13.5	0.0	265.1	\$ 5,690,433
2023	23.9	90.0	13.5	15.7	143.0	\$ 3,069,552
2024	0.0	52.4	11.3	15.7	79.4	\$ 1,703,064
2025	3.3	76.8	0.0	15.7	95.7	\$ 2,054,116
2026	3.3	69.4	0.0	15.7	88.3	\$ 1,895,298
2027	3.3	46.7	0.0	15.7	65.7	\$ 1,409,182
2028	3.3	43.0	0.0	15.7	61.9	\$ 1,329,348
2029	3.3	43.0	0.0	15.7	62.0	\$ 1,329,777
2030	3.3	44.6	0.0	15.7	63.5	\$ 1,363,687
2031	3.3	44.6	0.0	15.7	63.5	\$ 1,363,687
2032	3.3	44.6	0.0	15.7	63.5	\$ 1,363,473
2033	3.3	44.6	0.0	0.0	47.9	\$ 1,027,165
2034	3.2	44.6	0.0	0.0	47.8	\$ 1,025,877
2035	0.0	27.0	0.0	0.0	27.0	\$ 578,827
2036	0.0	18.6	0.0	0.0	18.6	\$ 398,332
2037	0.0	18.6	0.0	0.0	18.6	\$ 398,332
2038	0.0	18.6	0.0	0.0	18.6	\$ 398,332
2039	0.0	18.6	0.0	0.0	18.6	\$ 398,332
2040	56.4	15.7	0.0	0.0	72.1	\$ 1,546,609
2041	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2042	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2043	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2044	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2045	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2046	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2047	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2048	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2049	56.4	0.0	0.0	0.0	56.4	\$ 1,209,658
2050	0.0	0.0	0.0	0.0	0.0	\$ 0
2051	0.0	0.0	0.0	0.0	0.0	\$ 0
2052	0.0	0.0	0.0	0.0	0.0	\$ 0
2053	0.0	0.0	0.0	0.0	0.0	\$ 0
2054	0.0	0.0	0.0	0.0	0.0	\$ 0
2055	0.0	0.0	0.0	0.0	0.0	\$ 0
2056	0.0	0.0	0.0	0.0	0.0	\$ 0
2057	0.0	0.0	0.0	0.0	0.0	\$ 0
2058	0.0	0.0	0.0	0.0	0.0	\$ 0
2059	0.0	0.0	0.0	0.0	0.0	\$ 0
Total	860.6	881.4	44.9	156.8	1,943.7	\$41,715,755

Table C-5
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Development Impact Fee Revenue Estimate - Multi-Family

Year	Multi-Family Acres By Jurisdiction				Total	Fee Revenue
	Lathrop	Manteca	Stockton	Unincorp		
				County		
	<i>Table D13</i>	<i>Table D7</i>	<i>Table D10</i>	<i>Table D16</i>		<i>Table 8</i>
					<i>Fee Rate/Acre</i>	<i>\$ 20,084</i>
2016	0.0	0.0	0.0	0.0	0.0	\$ 0
2017	0.0	0.0	0.0	0.0	0.0	\$ 0
2018	0.0	0.0	0.0	0.0	0.0	\$ 0
2019	0.0	0.0	0.0	0.0	0.0	\$ 0
2020	0.0	0.0	0.0	0.0	0.0	\$ 0
2021	1.6	0.0	7.5	0.0	9.1	\$ 183,567
2022	8.5	2.6	7.5	0.0	18.5	\$ 372,055
2023	12.3	7.9	0.0	0.0	20.2	\$ 405,073
2024	5.4	7.9	0.0	0.0	13.3	\$ 268,000
2025	5.4	10.1	0.0	0.0	15.5	\$ 311,783
2026	5.4	5.8	7.5	0.0	18.8	\$ 377,056
2027	5.4	2.2	7.5	0.0	15.1	\$ 303,348
2028	0.0	2.2	0.0	0.0	2.2	\$ 43,582
2029	0.0	2.2	0.0	0.0	2.2	\$ 43,381
2030	1.9	0.0	0.0	0.0	1.9	\$ 38,561
2031	1.9	0.0	0.0	0.0	1.9	\$ 38,561
2032	1.9	0.0	4.0	0.0	5.9	\$ 118,897
2033	0.0	0.0	4.0	0.0	4.0	\$ 80,336
2034	0.0	0.0	4.0	0.0	4.0	\$ 80,336
2035	0.0	0.0	4.0	0.0	4.0	\$ 80,336
2036	0.0	0.0	4.0	0.0	4.0	\$ 80,336
2037	0.0	0.0	4.0	0.0	4.0	\$ 80,336
2038	0.0	0.0	1.7	0.0	1.7	\$ 33,138
2039	0.0	0.0	0.0	0.0	0.0	\$ 0
2040	0.0	0.0	0.0	0.0	0.0	\$ 0
2041	0.0	0.0	0.0	0.0	0.0	\$ 0
2042	0.0	0.0	0.0	0.0	0.0	\$ 0
2043	0.0	0.0	0.0	0.0	0.0	\$ 0
2044	0.0	0.0	0.0	0.0	0.0	\$ 0
2045	0.0	0.0	0.0	0.0	0.0	\$ 0
2046	0.0	0.0	0.0	0.0	0.0	\$ 0
2047	0.0	0.0	0.0	0.0	0.0	\$ 0
2048	0.0	0.0	0.0	0.0	0.0	\$ 0
2049	0.0	0.0	0.0	0.0	0.0	\$ 0
2050	0.0	0.0	0.0	0.0	0.0	\$ 0
2051	0.0	0.0	0.0	0.0	0.0	\$ 0
2052	0.0	0.0	0.0	0.0	0.0	\$ 0
2053	0.0	0.0	0.0	0.0	0.0	\$ 0
2054	0.0	0.0	0.0	0.0	0.0	\$ 0
2055	0.0	0.0	0.0	0.0	0.0	\$ 0
2056	0.0	0.0	0.0	0.0	0.0	\$ 0
2057	0.0	0.0	0.0	0.0	0.0	\$ 0
2058	0.0	0.0	0.0	0.0	0.0	\$ 0
2059	0.0	0.0	0.0	0.0	0.0	\$ 0
Total	49.9	40.8	55.7	0.0	146.3	\$2,938,680

Table C-6
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Development Impact Fee Revenue Estimate - Commercial

Year	Commercial Acres By Jurisdiction				Total	Fee Revenue
	Lathrop	Manteca	Stockton	Unincorp		
				County		
	<i>Table D13</i>	<i>Table D7</i>	<i>Table D10</i>	<i>Table D16</i>		<i>Table 8</i>
					<i>Fee Rate/Acre</i>	<i>\$ 20,307</i>
2016	0.0	0.0	0.0	0.0	0.0	\$ 0
2017	0.0	0.0	0.0	0.0	0.0	\$ 0
2018	0.0	0.0	0.0	0.0	0.0	\$ 0
2019	0.0	0.0	0.0	0.0	0.0	\$ 0
2020	0.0	0.0	0.0	0.0	0.0	\$ 0
2021	8.1	0.0	0.0	0.0	8.1	\$ 163,774
2022	40.1	12.7	44.6	1.9	99.3	\$ 2,017,116
2023	40.1	16.5	24.0	3.8	84.4	\$ 1,714,059
2024	40.1	16.5	2.3	3.8	62.7	\$ 1,273,890
2025	40.1	20.3	2.3	6.3	69.1	\$ 1,402,940
2026	38.4	20.3	2.3	6.3	67.4	\$ 1,367,707
2027	38.4	21.4	2.3	8.3	70.3	\$ 1,428,018
2028	38.4	19.1	2.3	8.3	68.0	\$ 1,380,907
2029	38.4	23.3	2.3	8.3	72.2	\$ 1,466,601
2030	49.1	23.3	2.3	8.3	82.9	\$ 1,683,497
2031	42.5	23.3	2.3	8.3	76.3	\$ 1,550,062
2032	12.4	22.2	2.3	8.3	45.2	\$ 916,848
2033	12.4	22.2	2.3	14.1	51.0	\$ 1,035,642
2034	12.4	22.2	2.3	14.1	51.0	\$ 1,035,825
2035	12.4	22.2	2.3	11.6	48.5	\$ 985,038
2036	12.4	18.4	2.3	11.6	44.7	\$ 907,507
2037	12.4	5.2	2.3	11.6	31.5	\$ 639,864
2038	12.4	3.8	2.3	5.7	24.3	\$ 492,438
2039	12.4	3.8	2.3	5.7	24.2	\$ 491,767
2040	0.0	3.8	2.3	7.6	13.8	\$ 279,623
2041	0.9	3.8	2.3	7.6	14.7	\$ 298,488
2042	0.9	3.8	2.3	7.6	14.7	\$ 298,488
2043	0.9	3.8	2.3	8.0	15.0	\$ 305,189
2044	0.9	3.8	2.3	5.7	12.8	\$ 259,702
2045	0.9	3.8	2.3	5.7	12.8	\$ 259,702
2046	0.9	3.8	2.3	5.7	12.8	\$ 259,702
2047	0.9	3.8	2.3	4.8	11.9	\$ 241,629
2048	0.9	3.8	2.3	3.8	10.9	\$ 220,917
2049	0.9	3.8	2.3	3.8	10.9	\$ 220,917
2050	0.9	3.8	2.3	3.8	10.9	\$ 220,917
2051	0.0	3.8	2.5	3.8	10.2	\$ 206,255
2052	0.0	3.8	0.0	3.8	7.7	\$ 155,346
2053	0.0	3.8	0.0	3.8	7.7	\$ 155,346
2054	0.0	3.8	0.0	3.8	7.7	\$ 155,346
2055	0.0	3.4	0.0	3.8	7.2	\$ 145,782
2056	0.0	0.0	0.0	4.3	4.3	\$ 87,684
2057	0.0	0.0	0.0	1.9	1.9	\$ 38,786
2058	0.0	0.0	0.0	1.9	1.9	\$ 38,786
2059	0.0	0.0	0.0	1.9	1.9	\$ 38,786
Total	522.2	377.4	133.2	239.7	1,272.5	\$25,840,892

Table C-7
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Development Impact Fee Revenue Estimate - Industrial

Year	Industrial Acres By Jurisdiction				Total	Fee Revenue
	Lathrop	Manteca	Stockton	Unincorp		
				County		
	<i>Table D13</i>	<i>Table D7</i>	<i>Table D10</i>	<i>Table D16</i>		<i>Table 8</i>
					<i>Fee Rate/Acre</i>	<i>\$ 15,907</i>
2016	0.0	0.0	0.0	0.0	0.0	\$ 0
2017	0.0	0.0	0.0	0.0	0.0	\$ 0
2018	0.0	0.0	0.0	0.0	0.0	\$ 0
2019	0.0	0.0	0.0	0.0	0.0	\$ 0
2020	19.1	0.0	0.0	0.0	19.1	\$ 303,502
2021	90.8	68.0	0.0	0.0	158.8	\$ 2,526,478
2022	64.3	64.2	0.0	0.0	128.5	\$ 2,043,801
2023	64.3	83.4	0.0	0.0	147.7	\$ 2,348,958
2024	64.3	69.6	0.0	0.0	133.9	\$ 2,129,444
2025	64.3	73.2	0.0	0.0	137.5	\$ 2,186,772
2026	64.3	24.7	0.0	0.0	89.0	\$ 1,415,579
2027	64.9	3.6	0.0	0.0	68.5	\$ 1,089,457
2028	64.9	3.6	0.0	0.0	68.5	\$ 1,089,107
2029	41.9	3.6	0.0	0.0	45.5	\$ 723,410
2030	22.8	3.6	0.0	0.0	26.4	\$ 419,622
2031	22.8	3.6	0.0	0.0	26.4	\$ 419,622
2032	22.8	3.6	0.0	0.0	26.4	\$ 419,622
2033	22.8	3.6	23.0	28.9	78.2	\$ 1,243,912
2034	22.8	3.6	20.2	28.9	75.4	\$ 1,199,850
2035	22.8	0.0	20.2	28.9	71.9	\$ 1,143,063
2036	22.8	0.0	20.2	28.9	71.9	\$ 1,143,540
2037	0.0	0.0	20.2	28.9	49.1	\$ 780,499
2038	0.0	0.0	20.2	0.0	20.2	\$ 321,477
2039	0.0	0.0	20.2	0.0	20.2	\$ 321,477
2040	0.0	0.0	20.2	0.0	20.2	\$ 321,477
2041	0.0	0.0	20.2	0.0	20.2	\$ 321,477
2042	0.0	0.0	20.2	0.0	20.2	\$ 321,477
2043	0.0	0.0	20.2	0.0	20.2	\$ 320,840
2044	0.0	0.0	0.0	0.0	0.0	\$ 0
2045	0.0	0.0	0.0	0.0	0.0	\$ 0
2046	0.0	0.0	0.0	0.0	0.0	\$ 0
2047	0.0	0.0	0.0	0.0	0.0	\$ 0
2048	0.0	0.0	0.0	0.0	0.0	\$ 0
2049	0.0	0.0	0.0	0.0	0.0	\$ 0
2050	0.0	0.0	0.0	0.0	0.0	\$ 0
2051	0.0	0.0	0.0	0.0	0.0	\$ 0
2052	0.0	0.0	0.0	0.0	0.0	\$ 0
2053	0.0	0.0	0.0	0.0	0.0	\$ 0
2054	0.0	0.0	0.0	0.0	0.0	\$ 0
2055	0.0	0.0	0.0	0.0	0.0	\$ 0
2056	0.0	0.0	0.0	0.0	0.0	\$ 0
2057	0.0	0.0	0.0	0.0	0.0	\$ 0
2058	0.0	0.0	0.0	0.0	0.0	\$ 0
2059	0.0	0.0	0.0	0.0	0.0	\$ 0
Total	762.5	411.8	225.0	144.3	1,543.6	\$24,554,462

Table C-8
Mossdale Tract Area: Regional ULOP Levee Impact Fee
Developer Advances and Agency Funding

Funding Source	Amount
Lathrop	\$1,005,305
Lathrop Gateway/Lazares	\$3,720
Manteca	\$962,125
Others	\$476,131
RD 17	\$126,300
Richland	\$1,349,453
River Islands	\$15,500
Saybrook	\$712,480
SJ County	\$65,703
Stockton	\$65,703
Total	\$4,782,419

Source: City of Lathrop, City of Manteca, LWA

Note: For additional funding source details refer to the Mossdale Tract Program 2021 Annual Adequate Progress Report Update for Urban Level of Protection dated June 25, 2021 and the Mossdale Tract Area Regional Urban Level of Flood Protection Advance Funding Credit and Reimbursement Policies and Procedures Study dated October 15, 2019.

APPENDIX D – EXAMPLE GROSS DEVELOPABLE ACREAGE CALCULATION

For this example calculation, the Gross Developable Acreage (GDA) for Lot 1–B on the attached Maps is calculated.

Map D-1 shows the overall tentative map for the “Wheeler Ranch” project. **Map D-2** is an enlargement of Lot 1–B with an indication of acreage to be subtracted from the large lot map when determining GDA. Note: For purposes of the fee calculation, the City may require the small lot final map to provide a calculation of GDA.

STEP 1

Goal: From the tentative map, determine the gross acreage for the large lot.

Solution: In this case, the gross acreage for the large lot by the unit is given in the land use table. Lot 1–B’s gross acreage is stated as 38.3 acres. This includes the allocable portion of parks/open space that is not indicated as its own unit, as well as major collectors and arterials.

STEP 2

Goal: Subtract all acreage in Major Roads, Parks, Open Space, and other property that will ultimately be publicly owned.

Solution: In this case, the densities indicated in the land use table, based on the note, exclude the allocable area of arterials and collector streets. If the density is divided by the number of units, the result is the acreage of the unit without allocable major roads.

Lot 1–B has 147 lots, and a density of 4.1 units/acre.

$147/4.1 = 35.9$ acres. Therefore, there were 2.4 acres of major roads included in the unit acreage stated in the land use table ($38.3 \text{ acres} - 35.9 \text{ acres} = 2.4 \text{ acres}$).

Subtract all open space. Lot 1–B includes two park areas: one of 1.3 acres and one of 0.5 acres.

$35.9 \text{ acres} - (1.3 \text{ acres} + 0.5 \text{ acres}) = 34.1 \text{ acres}$.

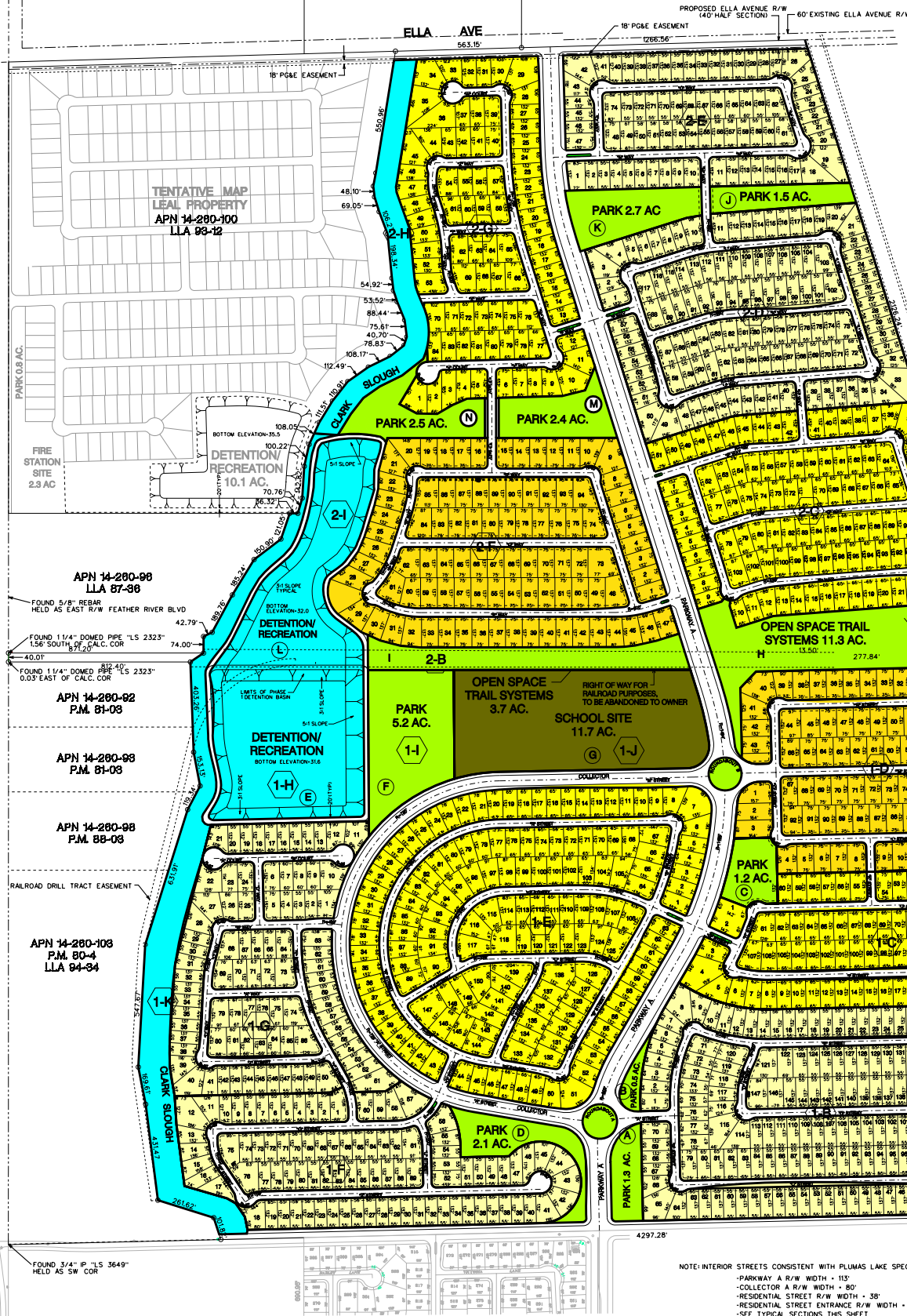
No additional ultimately publicly owned property is remaining in the Lot; therefore, the GDA for Lot 1–B is 34.1 acres.

Furthermore, the GDA per unit is 0.232. This is the “Project” acreage to be used for determining the Per Unit Fee Rate for each Levee Fee charged at Building Permit.

YUBA COUNTY APRIL, 2003

OWNERS	WHEELER LAND INC. 18000 N. 81st ST. SUITE 200 SCOTTSDALE, AZ. 86200
APPLICANT	OMEGA MANAGEMENT SERVICES INC. 18000 N. 81st ST. SUITE 200 SCOTTSDALE, AZ. 86200
AGENT	RICHARD FLOCH & ASSOCIATES PO BOX 285 RESERVE, CA. 95672
ENGINEER	KASL CONSULTING ENGINEERS, INC. 7777 GREENBACK LANE SUITE 104 CITRUS HEIGHTS, CA. 95610
ASSESSORS PARCEL NUMBER	14-280-102, 14-280-019
GROSS ACREAGE	APPROX. 405.41
EXISTING AND PROPOSED ZONING	PER PLUMAS LAKE SPECIFIC PLAN LOW DENSITY RESIDENTIAL NEIGHBORHOOD, COMMERCIAL
EXISTING USE	FIELD CROPS; NOTE, NO EXISTING BUILDINGS OR STRUCTURES ARE LOCATED WITHIN THE LIMITS OF THIS PROPERTY NO EXISTING LEACH FIELDS, SEPTIC TANKS, COMMUNITY SEWAGE SYSTEMS OR POTABLE WATER SOURCES FOUND WITHIN THE LIMITS OF THIS PROPERTY
PROPOSED USE	MEDIUM DENSITY RESIDENTIAL, INCLUDING PARK SITES, OPEN SPACE AREAS, PUBLIC FACILITIES, COMMERCIAL
WATER AND SEWER	OLIVEHURST PUBLIC UTILITY DISTRICT
PARKS	OLIVEHURST PUBLIC UTILITY DISTRICT
FIRE	LINDA FIRE PROTECTION DISTRICT
SCHOOL	MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT
DRAINAGE	RECLAMATION DISTRICT 784
GAS AND POWER	PACIFIC GAS AND ELECTRIC COMPANY
TELEPHONE	SBC / PACIFIC BELL

FEATHER RIVER BLVD



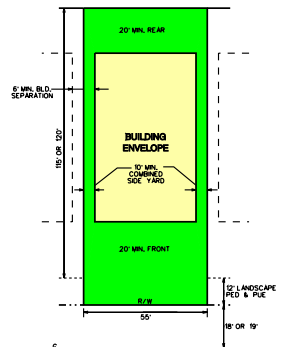
NOTE: INTERIOR STREETS CONSISTENT WITH PLUMAS LAKE SPECIFIC PLAN
- PARKWAY A R/W WIDTH - 115'
- COLLECTOR A R/W WIDTH - 80'
- RESIDENTIAL STREET R/W WIDTH - 38'
- RESIDENTIAL STREET ENTRANCE R/W WIDTH - 48'
- SEE TYPICAL SECTIONS THIS SHEET

FOUND 5/8" REBAR- CAP "L5257" 150' TO 30' E. 0.25' FROM CALC. COR

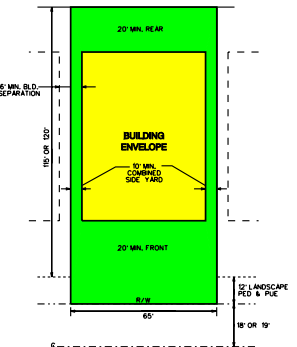
LAND USE TABLE

PHASE	UNIT	AREA (AC)	PROPOSED LAND USE	DENSITY* (DU/AC)
1	A	12.6	NEIGHBORHOOD COMMERCIAL	—
1	B	38.3	147 LOTS	4.1
1	C	29.1	107 LOTS	3.8
1	D	30.1	92 LOTS	3.3
1	E	46.4	150 LOTS	3.6
1	F	23.6	88 LOTS	3.8
1	G	21.2	86 LOTS	4.1
1	H	11.7	DETENTION/RECREATION	—
1	I	5.2	PARK	—
1	J	11.7	SCHOOL	—
1	K	7.1	CLARK SLOUGH	—
PHASE 1 SUBTOTAL		237.0	670	2.93
2	A	11.3	OPEN SPACE/TRAIL	—
2	B	3.7	OPEN SPACE/TRAIL	—
2	C	27.8	103 LOTS	3.9
2	D	30.9	117 LOTS	4.0
2	E	20.3	74 LOTS	4.1
2	F	34.1	94 LOTS	2.7
2	G	26.9	84 LOTS	3.1
2	H	4.4	CLARK SLOUGH	—
2	I	9.1	DETENTION BASIN	—
PHASE 2 SUBTOTAL		168.5	472	2.9
TOTALS		405.5 AC.	1142 LOTS	

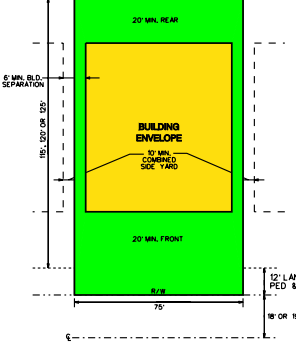
*UNIT DENSITIES EXCLUDE AREA OF ARTERIAL AND COLLECTOR STREETS
**PHASE DENSITIES EXCLUDE ARTERIAL AND COLLECTOR STREETS AND COMMERCIAL SITE. PARKS, SCHOOL AND DETENTION BASIN ARE INCLUDED



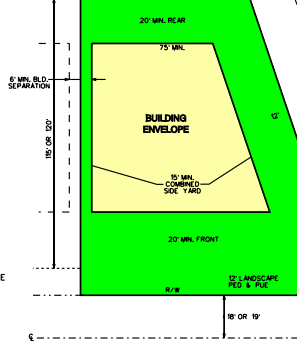
TYPICAL 65'x115' / 55'x120' SINGLE FAMILY RES. LOT



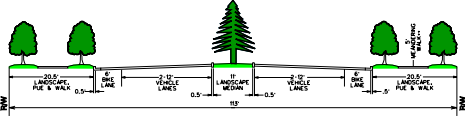
TYPICAL 65'x115' / 65'x120' SINGLE FAMILY RES. LOT



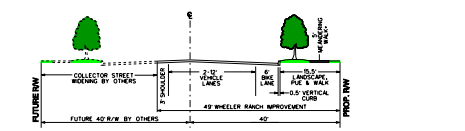
TYPICAL 75'x115' / 75'x120' / 75'x125' SINGLE FAMILY RES. LOT



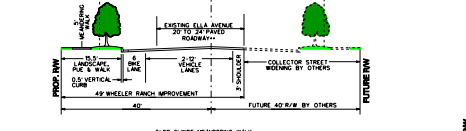
TYPICAL 75'x115' / 75'x120' CORNER SINGLE FAMILY RES. LOT



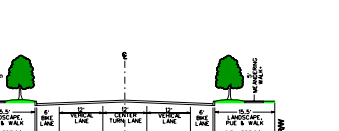
4 LANE PARKWAY A ARTERIAL/ENTRANCE



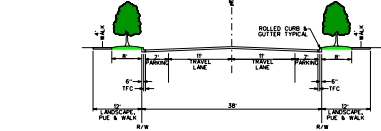
PLUMAS-ARBOAGA ROAD (COLLECTOR STREET) IMPROVEMENTS



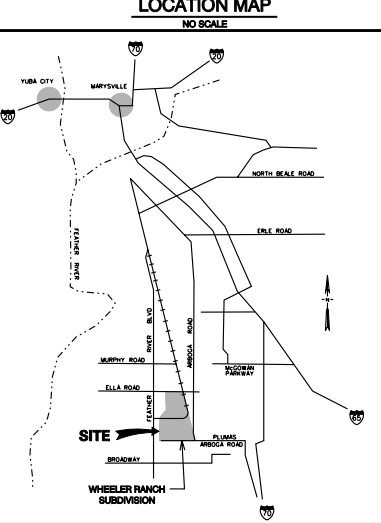
ELIA AVENUE (COLLECTOR STREET) IMPROVEMENTS



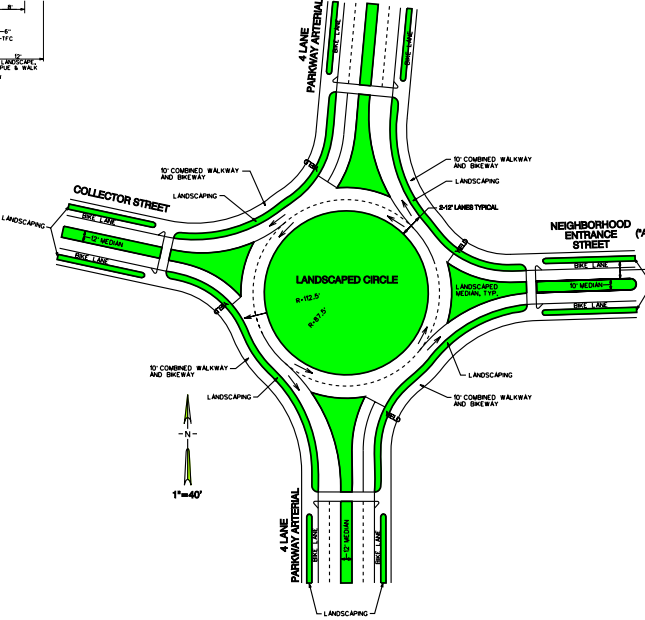
COLLECTOR STREET IMPROVEMENTS



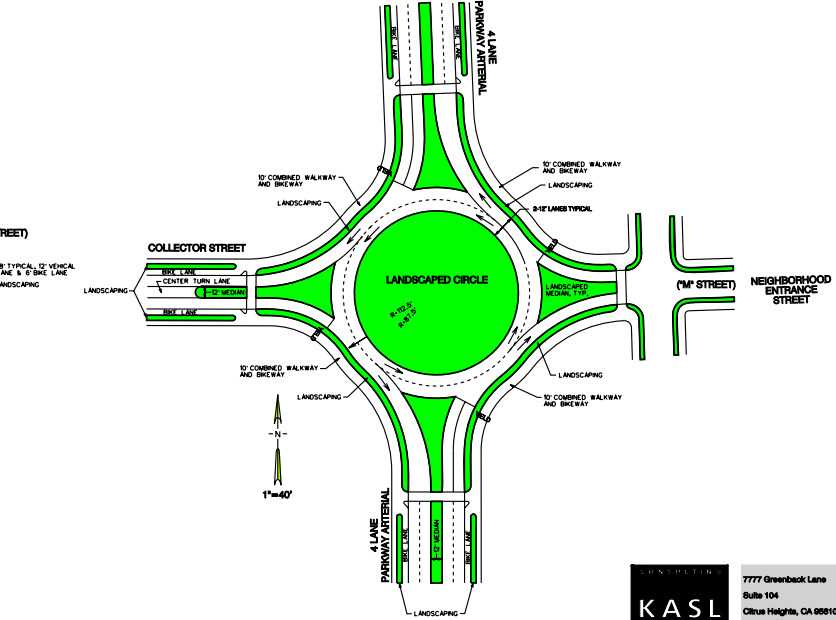
MINOR RESIDENTIAL STREET WITH SEPARATED SIDEWALK



LOCATION MAP



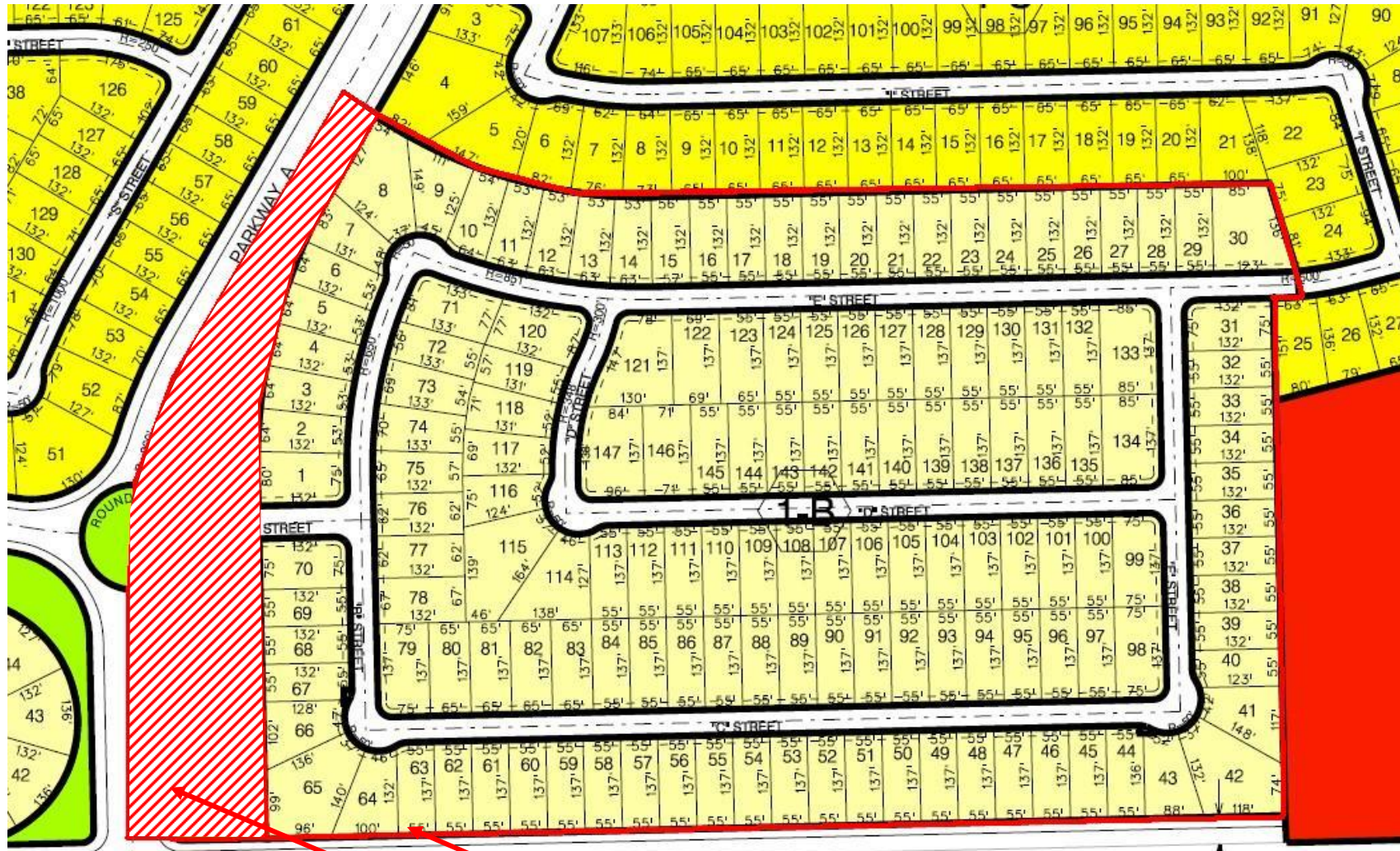
ROUNDAABOUT A



ROUNDAABOUT B

MAP D-2

Wheeler Ranch Unit 1-B—Example Gross Developable Acreage Calculation



Gross Acreage—38.3 Acres per Land Use Table

Less Major Roads—(2.4 Acres)

Less Parks and Open Space—(1.8 Acres)

Gross Developable Acres for Fee = 34.1 Acres