



**City of Dixon, California**

**Annual Report**

**Development Impact Fees**

**Fiscal Year 2022-23**

**City of Dixon**  
**Development Impact Fee Annual Report**  
**Fiscal Year 2022-23**

This report contains information on the City of Dixon's Development Impact Fees for the Fiscal Year 2022-2023. This information is presented to comply with the annual reporting requirements contained in Government Code Section 66000 et seq., also referred to as AB1600. Please note that this annual report is not a budget document; instead, it is meant to meet reporting requirements. This annual report is not intended to represent a full picture of currently planned projects as it only reports revenues and expenditures for Fiscal Year 2022-23. The annual report must be made available to the public within 180 days after the last day of the fiscal year.

The report summarizes the following information for each of the Development Impact Fee programs.

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. Disbursement information (including inter-fund transfers/loans) and percentage of the project funded by fees.
6. A description of each inter-fund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

Development Impact Fees are not a tax or special assessment, but a fee charged by a local government agency to an applicant in connection with the approval of a development project. The purpose of these fees is to defray all, or a portion of the public facilities' cost related to the projected development. The legal requirements for enactment of a development impact fee program are set forth in California Government Code Sections 66000-66025. The majority of the provisions were adopted in 1987's Assembly Bill (AB) 1600 and are commonly referred to as "AB1600 requirements."

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| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
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**Fund 410 Fire Facilities Impact Fee**

The fees are used to mitigate the impact of new development on fire facilities.

**Fee Schedule**

|                             |             |
|-----------------------------|-------------|
| Residential - Single Family | \$ 1,981.10 |
| Residential - Multi-Family  | \$ 1,578.54 |
| Highway Commercial          | \$ 1.238    |
| Commercial                  | \$ 1.238    |
| Office                      | \$ 1.858    |
| Industrial                  | \$ 1.548    |

| <b><u>Revenue</u></b>            | <b><u>Project<br/>Number</u></b> | <b><u>FY 22/23<br/>AB 1600</u></b> | <b><u>% from<br/>this fund</u></b> | <b><u>Total Project<br/>Expenditures</u></b> |
|----------------------------------|----------------------------------|------------------------------------|------------------------------------|--|
| Interest                         |                                  | \$ 41,584                          |                                    |  |
| Fire Facilities Impact Fees      |                                  | <u>\$ 389,000</u>                  |                                    |  |
| <b>Total Revenue</b>             |                                  | <u>\$ 430,584</u>                  |                                    |  |
| <br>                             |                                  |                                    |                                    |  |
| <b><u>Expenditures</u></b>       | <b><u>Project<br/>Number</u></b> | <b><u>FY 22/23<br/>AB 1600</u></b> | <b><u>% from<br/>this fund</u></b> | <b><u>Total Project<br/>Expenditures</u></b> |
| Administration                   |                                  | \$ 6,315                           | 100.00%                            | \$ 23,466                                    |
| Consultant Services              | 100117                           | <u>\$ -</u>                        | 100.00%                            | -  |
| <b>Total Expenditures</b>        |                                  | <u>\$ 6,315</u>                    |                                    |  |
| <br>                             |                                  |                                    |                                    |  |
| <b>Revenue less Expenditures</b> |                                  | \$ 424,269                         |                                    |  |
| <br>                             |                                  |                                    |                                    |  |
| Balance as of June 30, 2022      |                                  | <u>1,946,412</u>                   |                                    |  |
| <br>                             |                                  |                                    |                                    |  |
| Balance as of June 30, 2023      |                                  | <u><u>\$ 2,370,681</u></u>         |                                    |  |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

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| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
|---|

**Fund 420 Police Facilities Impact Fee**

The fees are used to mitigate the impact of new development on police facilities.

**Fee Schedule**

|                             |           |
|-----------------------------|-----------|
| Residential - Single Family | \$ 789.27 |
| Residential - Multi-Family  | \$ 628.24 |
| Highway Commercial          | \$ 0.493  |
| Commercial                  | \$ 0.493  |
| Office                      | \$ 0.739  |
| Industrial                  | \$ 0.616  |

|                                  | <b><u>Project<br/>Number</u></b> | <b><u>FY 22/23<br/>AB 1600</u></b> | <b><u>% from<br/>this fund</u></b> | <b><u>Total Project<br/>Expenditures</u></b> |
|----------------------------------|----------------------------------|------------------------------------|------------------------------------|--|
| <b><u>Revenue</u></b>            |                                  |                                    |                                    |  |
| Interest                         |                                  | \$ 17,234                          |                                    |  |
| Police Facilities Impact Fees    |                                  | <u>154,803</u>                     |                                    |  |
| <b>Total Revenue</b>             |                                  | <b><u>\$ 172,037</u></b>           |                                    |  |
| <b><u>Expenditures</u></b>       |                                  |                                    |                                    |  |
| Administration                   |                                  | 6,047                              | 100.00% C                          | \$ 17,716                                    |
| Consultant Services              | 100118                           | <u>25,878</u>                      | 100.00%                            | \$ 25,878                                    |
| <b>Total Expenditures</b>        |                                  | <b><u>\$ 31,925</u></b>            |                                    |  |
| <b>Revenue less Expenditures</b> |                                  | <b>\$ 140,112</b>                  |                                    |  |
| Balance as of June 30, 2022      |                                  | <u>825,578</u>                     |                                    |  |
| Balance as of June 30, 2023      |                                  | <b><u><u>\$ 965,690</u></u></b>    |                                    |  |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

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| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
|---|

**Fund 430 Administrative Facilities Impact Fee**

The fees are used to mitigate the impact of new development on Administrative facilities.

**Fee Schedule**

|                             |             |
|-----------------------------|-------------|
| Residential - Single Family | \$ 1,550.48 |
| Residential - Multi-Family  | \$ 1,234.53 |
| Highway Commercial          | \$ 0.969    |
| Commercial                  | \$ 0.969    |
| Office                      | \$ 1.453    |
| Industrial                  | \$ 1.211    |

|                                       | <b><u>Project<br/>Number</u></b> | <b><u>FY 22/23<br/>AB 1600</u></b> | <b><u>% from<br/>this fund</u></b> | <b><u>Total Project<br/>Expenditures</u></b> |
|---------------------------------------|----------------------------------|------------------------------------|------------------------------------|--|
| <b><u>Revenue</u></b>                 |                                  |                                    |                                    |  |
| Interest                              |                                  | \$ 40,179                          |                                    |  |
| Administrative Facilities Impact Fees |                                  | 305,631                            |                                    |  |
| <b>Total Revenue</b>                  |                                  | <b><u>\$ 345,810</u></b>           |                                    |  |
| <b><u>Expenditures</u></b>            |                                  |                                    |                                    |  |
| Administration                        |                                  | 8,542                              | 1.68%                              | 507,858                                      |
| City Hall Expansion Study             | 100306                           | -                                  | 0.00%                              | \$ -   |
| MSC Improvement/Master Plan           | 100314                           | 5,544                              | 13.66%                             | \$ 40,594                                    |
| <b>Total Expenditures</b>             |                                  | <b><u>\$ 14,086</u></b>            |                                    |  |
| <b>Revenue less Expenditures</b>      |                                  | <b>\$ 331,724</b>                  |                                    |  |
| Balance as of June 30, 2022           |                                  | <u>1,906,844</u>                   |                                    |  |
| Balance as of June 30, 2023           |                                  | <b><u>\$ 2,238,568</u></b>         |                                    |  |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

**City of Dixon**  
**Impact Fees Revenue and Expenditures**  
**For Fiscal Year 2022/23**

**Fund 450 Drainage Improvement Impact Fee**

The fees are used to mitigate the impact of new development on the drainage system.

**Fee Schedule**

|                             | <u>Fee Area</u> |             |             |             |            |
|-----------------------------|-----------------|-------------|-------------|-------------|------------|
|                             | A1              | A2          | A3          | B/C         | D/G        |
| Residential - Single Family | \$ 326.98       | \$ 7,465.45 | \$ 7,719.76 | \$ 2,136.68 | N/A        |
| Residential - Multi-Family  | 1,719.73        | 46,351.56   | 44,929.37   | 11,316.70   | N/A        |
| Highway Commercial          | 2,212.821       | 59,595.560  | 57,765.089  | 14,550.263  | 27,138.588 |
| Commercial                  | 2,212.821       | 59,595.560  | 57,765.089  | 14,550.263  | 27,138.588 |
| Office                      | 2,212.821       | 59,595.560  | 57,765.089  | 14,550.263  | 27,138.588 |
| Industrial                  | 2,212.821       | 59,595.560  | 57,765.089  | 14,550.263  | 27,138.588 |

|                                  | <u>Project Number</u> | <u>FY 22/23 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|-----------------------|-------------------------|-------------------------|-----------------------------------|
| <b><u>Revenue</u></b>            |                       |                         |                         |                                   |
| Interest                         |                       | \$ 59,861               |                         |                                   |
| Drainage Improvement Impact Fees |                       | 957,887                 |                         |                                   |
| Project Reimbursement/Others     |                       | 116,306                 |                         |                                   |
| <b>Total Revenue</b>             |                       | <u>\$ 1,134,054</u>     |                         |                                   |

**Expenditures**

|                           |        |                  |         |              |
|---------------------------|--------|------------------|---------|--------------|
| Administration            |        | 6,347            | 100.00% | 498,484      |
| Pond C                    | 100315 | 48,971           | 72.52%  | \$ 1,386,275 |
| NE Quad Drainage Study    | 100316 | -                | 100.00% | \$ -         |
| <b>Total Expenditures</b> |        | <u>\$ 55,318</u> |         |              |

**Revenue less Expenditures**

\$ 1,078,736

Balance as of June 30, 2022

2,087,821

Balance as of June 30, 2023

\$ 3,166,557

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

**City of Dixon**  
**Impact Fees Revenue and Expenditures**  
**For Fiscal Year 2022/23**

**Fund 460 & 461 Transportation Impact Fee**

The fees are used to fund regional, local, and alternative transportation improvements

**Fee Schedule**

|                             |              |
|-----------------------------|--------------|
| Residential - Single Family | \$ 12,293.24 |
| Residential - Multi-Family  | 6,953.32     |
| Commercial                  | 13.350       |
| Office                      | 10.990       |
| Industrial                  | 6.180        |

|                              | <b><u>Project<br/>Number</u></b> | <b><u>FY 22/23<br/>AB 1600</u></b> | <b><u>% from<br/>this fund</u></b> | <b><u>Total Project<br/>Expenditures</u></b> |
|------------------------------|----------------------------------|------------------------------------|------------------------------------|--|
| <b><u>Revenue</u></b>        |                                  |                                    |                                    |  |
| Interest                     |                                  | \$ 302,268                         |                                    |  |
| Transportation Impact Fees   |                                  | \$ 3,081,244                       |                                    |  |
| Mitigation Fees              |                                  | \$ 16,234                          |                                    |  |
| Project Reimbursement/Others |                                  | \$ 19,101                          |                                    |  |
| <b>Total Revenue</b>         |                                  | <u>\$ 3,418,847</u>                |                                    |  |

**Expenditures**

|                                      |        |                     |         |              |
|--------------------------------------|--------|---------------------|---------|--------------|
| Administration                       |        | \$ 30,044           | 100.00% | \$ 631,301   |
| Sidewalk Rehabilitation Program      |        | \$ -                | 100.00% | \$ 2,009     |
| Transportation Impact Fee Study      | 100120 | \$ -                | 100.00% | \$ 68,220    |
| Vaugh Rd. Realignment Study          | 100122 | \$ 138,139          | 100.00% | \$ 138,139   |
| Pedestrian Crossing Improvements     | 100124 | \$ 20,231           | 94.41%  | \$ 21,698    |
| Parkway Blvd Overcrossing            | 100126 | \$ 3,352,338        | 100.00% | \$ 4,926,922 |
| SR113/Chestnut St Trf Signal         | 100317 | \$ -                | 100.00% | \$ -         |
| Pedrick Rd. Interchange Study        | 100320 | \$ 3,627            | 100.00% | \$ 3,627     |
| Street Master Plan                   | 100321 | \$ 16,628           | 100.00% | \$ 163,615   |
| North First Street Interchange Study | 100322 | \$ 1,801            | 100.00% | \$ 1,801     |
| 5-Year Subdivision Slurry Project    | 100323 | \$ 65,920           | 100.00% | \$ 66,471    |
| North First Street RR Crossing Imp   | 100327 | \$ -                | 100.00% | \$ 411,395   |
| Vaca-Dixon Bikeway Ph6               | 100328 | \$ -                | 100.00% | \$ 503,177   |
| Railroad Safety Corridor Study       | 100330 | \$ -                | 0.00%   | \$ 13,856    |
| Speed Zone Survey                    | 100332 | \$ 23,022           | 100.00% | \$ 23,022    |
| Crosswalk Signage Replacement        | 100398 | \$ 24,595           | 100.00% | \$ 24,595    |
| Cherry Street Improvements           |        | \$ -                | 100.00% | \$ 15,000    |
| Slurry Seal & Paving                 |        | \$ -                | 100.00% | \$ 508,250   |
| Save Route to School Jacobs/Tremont  |        | \$ -                | 100.00% | \$ 191,677   |
| Pavement Rehabilitation              |        | \$ -                | 100.00% | \$ 1,246     |
| Benchmark Project                    |        | \$ -                | 100.00% | \$ 61,995    |
| <b>Total Expenditures</b>            |        | <u>\$ 3,676,345</u> |         |              |

**Revenue less Expenditures** \$ (257,498)

Balance as of June 30, 2022 14,101,004

Balance as of June 30, 2023 \$ 13,843,506

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

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| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
|---|

**Funds 480 & 481 Park and Recreation Impact Fee**

The fees are used to fund park and community and recreation center improvements.

**Fee Schedule**

|                             |              |
|-----------------------------|--------------|
| Residential - Single Family | \$ 15,379.17 |
| Residential - Multi-Family  | 12,255.03    |
| Highway Commercial          | N/A          |
| Commercial                  | N/A          |
| Office                      | N/A          |
| Industrial                  | N/A          |

|  | <u>Project<br/>Number</u> | <u>FY 22/23<br/>AB 1600</u> | <u>% from<br/>this fund</u> | <u>Total Project<br/>Expenditures</u> |
|--|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <b><u>Revenue</u></b>                    |                           |                             |                             |                                       |
| Interest                                 |                           | \$ 256,292                  |                             |                                       |
| Recreation Impact Fees                   |                           | 2,711,033                   |                             |                                       |
| Park Impact Fees                         |                           | -                           |                             |                                       |
| Park-in-lieu Fees                        |                           | 187,757                     |                             |                                       |
| <b>Total Revenue</b>                     |                           | <b>\$ 3,155,082</b>         |                             |                                       |
| <b><u>Expenditures</u></b>               |                           |                             |                             |                                       |
| Administration                           |                           | 8,656                       | 100.00%                     | 563,999                               |
| Park Rehabilitation                      |                           | -                           | 100.00%                     | \$ 4,456                              |
| Park Master Plan Update                  | 100128                    | 92,251                      | 100.00%                     | 150,748                               |
| Challenger Field Improvements            |                           | -                           | 100.00%                     | 3,323                                 |
| Computerized Irrigation System           |                           | -                           | 100.00%                     | 99,443                                |
| Hall Park Phase III                      | 100004                    | 24,335                      | 100.00%                     | 5,450,942                             |
| SW Community Center/Aquatic Center       | 100406                    | -                           | 100.00%                     | 123                                   |
| Playground Equipment                     |                           | -                           | 100.00%                     | 471,954                               |
| Northwest Park Dog Park                  | 100407                    | -                           | 100.00%                     | 23,549                                |
| Hall Park Tennis Court Recontruction     | 100353                    | 191                         | 100.00%                     | 63,650                                |
| Pat Granucci Aquatic Facility Renovation | 100354                    | 229,563                     | 100.00%                     | 229,563                               |
| NW Park Playground Replacement           | 100338                    | 75,764                      | 100.00%                     | 112,976                               |
| Legal Services                           |                           | -                           | 100.00%                     | 2,286                                 |
| <b>Total Expenditures</b>                |                           | <b>\$ 430,760</b>           |                             |                                       |
| <b>Revenue less Expenditures</b>         |                           | <b>\$ 2,724,322</b>         |                             |                                       |
| Balance as of June 30, 2022              |                           | 9,064,344                   |                             |                                       |
| Balance as of June 30, 2023              |                           | <b>\$ 11,788,666</b>        |                             |                                       |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports



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| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
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**Fund 310 Sewer Connection Fee**

The fees are used to mitigate the impact of new development on the wastewater system.

**Fee Schedule**

|   |    |            |           |               |               |
|---|----|------------|-----------|---------------|---------------|
| Single Family Dwelling  | \$ |            | 17,064.31 |               |               |
| Multi Family Residential/<br>Commercial/ Industrial/<br>(based on water meter size) |    |            |           | Strength      |               |
|   |    | <u>Low</u> |           | <u>Medium</u> | <u>High</u>   |
| 3/4 " meter   | \$ | 26,257.55  | \$        | 28,540.83     | \$ 35,045.46  |
| 1" meter  | \$ | 43,762.58  | \$        | 47,568.02     | \$ 58,409.09  |
| 1-1/2" meter  | \$ | 87,525.15  | \$        | 95,136.03     | \$ 116,818.20 |
| 2" meter  | \$ | 140,040.24 | \$        | 152,217.65    | \$ 186,909.12 |
| 3" meter  | \$ | 262,575.45 | \$        | 285,408.09    | \$ 350,454.59 |
| 4" meter  | \$ | 437,625.73 | \$        | 475,680.16    | \$ 584,090.98 |

|   | <u>Project<br/>Number</u> | <u>FY 22/23<br/>AB 1600</u> | <u>% from<br/>this fund</u> |  | <u>Total Project<br/>Expenditures</u> |
|---|---------------------------|-----------------------------|-----------------------------|--|---------------------------------------|
| <b><u>Revenue</u></b>                             |                           |                             |                             |  |                                       |
| Interest  |                           | \$ 262,363                  |                             |  |                                       |
| Sewer Connection Fees                             |                           | 3,072,107                   |                             |  |                                       |
| <b>Total Revenue</b>                              |                           | <u>\$ 3,334,470</u>         |                             |  |                                       |
| <b><u>Expenditures</u></b>                        |                           |                             |                             |  |                                       |
| SRF Debt Service                                  |                           | 688,695                     | 40.00%                      |  | 4,540,705                             |
| SRF Reserve                                       |                           | -                           | 40.00%                      |  | 693,864                               |
| Tsfr to Rehab & Improve Capital<br>Administration |                           | 11,839                      | 20-50%                      |  | 660,024                               |
| Valley Glen Sewer Line Oversize                   |                           | 18,164                      | 100.00%                     |  | 596,304                               |
| <b>Total Expenditures</b>                         |                           | <u>\$ 718,698</u>           | 100.00%                     |  | 260,285                               |
| <b>Revenue less Expenditures</b>                  |                           | \$ 2,615,772                |                             |  |                                       |
| Balance as of June 30, 2022                       |                           | <u>10,735,281</u>           |                             |  |                                       |
| Balance as of June 30, 2023                       |                           | <u>\$ 13,351,053</u>        |                             |  |                                       |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

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|---|
| <b>City of Dixon</b><br><b>Impact Fees Revenue and Expenditures</b><br><b>For Fiscal Year 2022/23</b> |
|---|

**Fund 334 Water Connection Fee**

The fees are used to mitigate the impact of new development on the wastewater system.

| <u>Fee Schedule</u>           | <u>Domestic</u> | <u>Irrigation</u> |
|-------------------------------|-----------------|-------------------|
| 3/4" meter                    | \$ 7,223.68     | \$ 3,220.59       |
| 1" meter - residential (1)(3) | \$ 7,223.68     | \$ 5,368.39       |
| 1" meter                      | \$ 12,063.54    | \$ 4,628.67       |
| 1-1/2" meter                  | \$ 24,054.85    | \$ 10,734.57      |
| 2" meter                      | \$ 38,502.20    | \$ 17,175.75      |
| 3" meter                      | \$ 77,076.65    | \$ 32,205.91      |
| 4" meter                      | \$ 120,418.72   | \$ 53,677.25      |
| 6" meter                      | \$ 240,765.21   | \$ 107,352.28     |
| 8" meter                      | \$ 385,238.78   | \$ 171,764.12     |

|                                  | <u>Project<br/>Number</u> | <u>FY 22/23<br/>AB 1600</u> | <u>% from<br/>this fund</u> | <u>Total Project<br/>Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <b><u>Revenue</u></b>            |                           |                             |                             |                                       |
| Interest                         |                           | \$ 41,500                   |                             |                                       |
| Water Connection Fees            |                           | 388,422                     |                             |                                       |
| <b>Total Revenue</b>             |                           | <u>\$ 429,922</u>           |                             |                                       |
| <b><u>Expenditures</u></b>       |                           |                             |                             |                                       |
| Administration                   |                           | 2,756                       | 100.00%                     | \$ 9,328                              |
| Fitzgerald Drive Well Upgrade    |                           | -                           | 100.00%                     | 5,049                                 |
| <b>Total Expenditures</b>        |                           | <u>\$ 2,756</u>             |                             |                                       |
| <b>Revenue less Expenditures</b> |                           | \$ 427,166                  |                             |                                       |
| Balance as of June 30, 2022      |                           | <u>1,956,291</u>            |                             |                                       |
| Balance as of June 30, 2023      |                           | <u><u>\$ 2,383,457</u></u>  |                             |                                       |

\*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Annual Comprehensive Financial Reports

**City of Dixon**  
**Impact Fees Revenue and Expenditures**  
**For Fiscal Year 2022/23**

**Interfund Transfers**

**Fund 410 Fire Facilities Impact Fee**

A transfer of \$6,315 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 420 Police Facilities Impact Fee**

A transfer of \$6,047 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 430 Administrative Facilities Impact Fee**

A transfer of \$8,542 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 450 Storm Drainage Administrative Facilities Impact Fee**

A transfer of \$6,347 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 460 & 461 Transportation Impact Fee**

An interfund transfer of \$30,044 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 480 & 481 Park and Recreation Impact Fee**

An interfund transfer of \$8,656 was made to the general fund for administrative costs per the cost allocation plan.

**Fund 310 Sewer Connection Fee**

An interfund transfer of \$11,839 was made to the Sewer Capital Mixed Fund (fund 316). The Sewer Capital Mixed Fund tracks projects that are funded by both connection fees as well as user charges. A transfer of \$18,164 was made to the general fund for administrative costs per the cost allocation plan. \$688,695 was transferred to the State Revolving Loan Debt Service Fund.

**Fund 334 Water Impact Fee**

An interfund transfer of \$2,756 was made to the general fund for administrative costs per the cost allocation plan.

**City of Dixon**  
**Impact Fees Revenue and Expenditures**  
**For Fiscal Year 2022/23**

**Interfund Loans**

**Fund 460 Transportation Impact Fee**

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Drainage Improvement Impact Fee Fund (450) for the Pond C project in 2008 in the amount of \$1,275,000. The interest on the loan is set at average annual LAIF plus 0.5%. A payment of \$156,581 was made during fiscal year 2023. It is projected that principal payments of \$141,000 in addition to the annual interest will be made each year with the final payment made during fiscal year 2027. This repayment schedule is contingent upon sufficient impact fee receipts in the Drainage Improvement Impact Fee Fund (450).

**Fund 460 Transportation Impact Fee**

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Transit Capital Project Fund (470) for the West B Undercrossing project during fiscal year 2011 in the amount of \$686,000. The interest on the loan is set at average annual LAIF plus 0.5%. A payment on the loan was made during fiscal year 2023 in the amount of \$25,499, which was the final payment of the loan.