Written materials relating to an item on this agenda that are distributed to the legislative bodies within 72 hours before the item is to be considered at its regularly scheduled meeting will be made available for public inspection at the City Clerk's Office, 300 West Third Street 4th Floor during customary business hours. Agenda reports are also on the City of Oxnard web site at www.oxnard.org.

AGENDA
OXNARD CITY COUNCIL
FINANCE AND GOVERNANCE COMMITTEE
Council Chambers, 305 West Third Street
December 12, 2023
Regular Meeting - 5:00 to 6:30 PM

Zoom details to call-in for public comment during a meeting:

1. Dial Phone Number: (888) 475-4499
2. Enter Meeting ID: 828 3374 2281
3. Passcode: 309838

If you wish to speak during public comments or a particular item on the agenda, please sign-on by following the zoom call-in steps listed above. Once the presiding officer calls for public speakers, press *9 to raise your hand to inform the City Clerk you would like to speak during the public speaking section for that particular item on the agenda, while in the zoom waiting room. Press *6 when asked to unmute. Listen to the instructions provided virtually on the phone while on hold in the zoom waiting room. Please note that there is a slight time delay when viewing the meeting via television.

IN ACCORDANCE WITH ASSEMBLY BILL 2449, MEMBERS OF THE LEGISLATIVE BODY MAY MEET IN-PERSON OR REMOTELY. TO PARTICIPATE REMOTELY VISIT WWW.OXNARD.ORG.

To find out how you may provide public comment, please refer to the instructions below or at **www.https://www.oxnard.org/city-meetings/**.

The public may view the meeting from home on Spectrum channel 10, Frontier channel 35, or YouTube at Youtube.com/oxnardnews. Video recordings of the meeting are typically available online following the meeting at the City's website at www.oxnard.org/city-meetings.

*Please see the link for the Measure M pre-recorded presentation video for each item listed on this agenda.

YOU MAY PARTICIPATE IN THE MEETING IN THE FOLLOWING WAYS:

1. ATTEND THE MEETING AT THE LOCATION LISTED ABOVE: Submit a speaker card to the City Clerk.

2. EMAIL COMMENTS OR SIGN UP TO SPEAK REMOTELY BEFORE THE MEETING

   a. Submit a request to speak remotely by 3 p.m. on the day of the meeting by using the form available at **www.oxnard.org/citymeetings**.
   b. Submit an email to **cityclerk@oxnard.org** by 3 p.m. on the day of the meeting (indicate the agenda item number in the subject line). All email correspondence will be forwarded to the legislative body prior to the start of the meeting and made part of the legislative record.
   c. Contact the City Clerk's Office at (805) 385-7803 to submit your request.

3. PROVIDING PUBLIC COMMENTS REMOTELY DURING THE MEETING

   a. Follow Zoom details listed above.

In compliance with the Americans with Disabilities Act, if you require special assistance to participate in a meeting, please contact the City Clerk's Office at 385-7803. Notice at least 72 hours prior to the meeting will enable the City to reasonably arrange for your accessibility to the meeting.

Agenda Item Time Estimates include: (Minutes for Presentation + Council Discussion + Public Comment)

b. Public comments on agenda items will be taken following the announcement of the item. After the item is announced, members of the public may register or otherwise be recognized for the purpose of providing public comment.

Please review the Zoom instructions on the registration page to help ensure there are no technical difficulties during your comments and help you understand public comment procedures using Zoom. Detailed participation instructions can be found at www.oxnard.org/city-meetings.

In the event of a disruption which prevents a legislative body of the City of Oxnard from broadcasting a meeting using a call-in option or internet-based service option, or in the event of a disruption within the City's control which prevents members of the public from offering public comment using the call-in option or internet-based service option, the legislative body shall take no further action on items appearing on a meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. However, if any of the broadcast options are disrupted, but any of the other broadcast options is still available to the public, the legislative body may take further action on items appearing on a meeting agenda without waiting for the disrupted broadcast option(s) to be restored.

A. ROLL CALL, POSTING OF AGENDA, FLAG SALUTE

Consideration of Teleconference Participation pursuant to Assembly Bill 2449.
During this meeting, Councilmember Teran will be participating remotely from the following location: Hampton Inn & Suites, Henderson (Business Center), 421 Astaire Drive, Henderson, Nevada, 89014.

B. PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

A person may address the legislative body only on matters not appearing on the agenda and within the subject matter jurisdiction of the legislative body. Speaker requests shall be submitted as set forth on the first page of this agenda. Speakers are limited to three minutes. After 30 minutes, if all speakers have not had the opportunity to speak, the remaining speakers will be given an opportunity to speak prior to adjournment of the meeting. The legislative body cannot enter into a detailed discussion or take action on any items presented during public comments at this time. Such items may only be referred to the City Manager/Executive Director/Secretary for administrative action or scheduled on a subsequent agenda for discussion. Persons wishing to speak on public hearing items should do so at the time of the hearing.

C. CONSENT AGENDA

1. City Clerk Department
SUBJECT: Approval of Minutes.
RECOMMENDATION: That the Finance & Governance Committee approve the minutes of the November 28, 2023 regular meeting as presented.
Contact: Dee Lai, (805) 385-8200

D. REPORTS

1. Finance Department
SUBJECT: AB1600 Annual and Five-Year Report for Development Impact and In-Lieu Fees for the fiscal year and five years ending June 30, 2023 (20 minutes).
RECOMMENDATION: That the Finance and Governance Committee recommend that the City Council receive and file the AB1600 annual development impact fee report and the five-year report for the fiscal year ended June 30, 2023.

(Presentation will be live upon consultant's request).
Contact: Javier Chagoyen-Lazaro, (805) 385-5400

2. Finance Department
SUBJECT: First Amendment to External Auditor Agreement A-8223 (10 minutes).
RECOMMENDATION: That the Finance and Governance Committee recommend that the City Council approve and authorize the Mayor to execute the First Amendment to Agreement A-8223

with Eadie + Payne, LLP, to increase the amount by $20,000, for a total amended not-to-exceed amount over 5 years of $1,095,100 for FY 2022-23 Annual Comprehensive Financial Reporting (ACFR)/Single-Audit/Ancillary Assistance.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/anhzOPzmvU0
Contact: Javier Chagoyen-Lazaro, (805) 385-5400

E. ITEMS FOR FUTURE AGENDAS

F. ADJOURNMENT

FINANCE AND GOVERNANCE COMMITTEE
AGENDA REPORT

CONSENT AGENDA
AGENDA ITEM NO. C.1

DATE: December 12, 2023

TO: Finance & Governance Committee

FROM: Dee Lai, Assistant City Clerk, (805) 385-8200, dee.lai@oxnard.org

SUBJECT: Approval of Minutes.

RECOMMENDATION

That the Finance & Governance Committee approve the minutes of the November 28, 2023 regular meeting as presented.

BACKGROUND

Approval of Minutes.

STRATEGIC PRIORITIES

This agenda item is a routine operational item.

FINANCIAL IMPACT

There is no financial impact.

Prepared by: Dee Lai, Assistant City Clerk

ATTACHMENTS

1. 11 28 2023 FG Minutes

MINUTES
OXNARD CITY COUNCIL
FINANCE AND GOVERNANCE COMMITTEE
Regular Meeting
November 28, 2023

A. ROLL CALL, POSTING OF AGENDA, FLAG SALUTE

At 5:02 p.m., Chair John C. Zaragoza called to order the regular meeting of the Oxnard City Council Finance and Governance Committee in the City Hall Council Chambers at 305 W. Third Street, Oxnard, California. Dee Lai, Assistant City Clerk called the roll and announced the posting of the agenda. Chair John C. Zaragoza, Member Gabriela Basua, and Member Gabriel (Gabe) Teran were present in person.

Member Teran joined the meeting at 5:18 p.m.

Consideration of Teleconference Participation pursuant to Assembly Bill 2449.

B. PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

No public comments were received.

C. CONSENT AGENDA

1. City Clerk Department
   SUBJECT: Approval of Minutes.
   RECOMMENDATION: That the Finance & Governance Committee approve the minutes of the November 14, 2023 regular meeting as presented.

No public comments were received.

It was moved by Member Basua, seconded by Chair Zaragoza, to approve the Information/Consent item as presented. VOTE: Basua, and Zaragoza voted in favor; the motion passed 2-0. Member Teran was absent.

D. REPORTS

1. Billing and Licensing Department
   SUBJECT: Clarification regarding Business Tax & Permit Administration, Discovery & Auditing Services (20 minutes)
   RECOMMENDATION: That the Finance and Governance Committee recommend the City Council:

   1. Authorize the outsourcing the Licensing Services;
   2. Approve and authorize the Mayor to execute an agreement between the City of Oxnard and Hinderliter, de Llamas & Associates (HDL) to provide Business Tax and Permit Administration, Discovery and Auditing Services for a period of five years with the option to renew for another five years prior to the contract's expiration; and
   3. Adopt a resolution authorizing examination of sales or transactions and use tax records by HDL.

Eden Alomeri, Revenue & Licensing Director & Assistant City Treasurer, was available to answer the Committee's questions. No public comments were received. Discussion ensued among the Committee and staff.

It was moved by Chair Zaragoza, seconded by Member Basua, to NOT approve the recommended action as presented. VOTE: Basua, and Zaragoza voted in favor; the motion passed 2-0. Member Teran was absent.

2. City Manager Department
   SUBJECT: Updates to Citizen Advisory Group (CAG) Bylaws (10 minutes).
   RECOMMENDATION: That the Finance and Governance Committee recommend that the City Council adopt a resolution incorporating modifications to the existing Citizen Advisory Group (CAG) uniform bylaws.

Samantha Shapiro, Project Manager, was available to answer the Committee's questions. No public comments were received. Discussion ensued among the Committee and staff.

It was moved by Member Basua, seconded by Chair Zaragoza, to approve the recommended action with the amendment of Article VIII (Rules of Order) to read as follows: Robert's Rules of Order Newly Revised shall constitute the parliamentary authority for the meetings. VOTE: Basua, and Zaragoza voted in favor; the motion passed 2-0. Member Teran was absent.

3. Fire Department
   SUBJECT: Authorization to submit grant applications to Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (Matching requirement of up to $193,815.03) (10 minutes).
   RECOMMENDATION: The Finance and Governance Committee recommends that the City Council authorizes:

   1. The submission of seven (7) grant applications to the FEMA Assistance to Firefighters Grant (AFG) for $1,948,632, including a 10% local match for the purpose of procuring fifty (50) sets of structural firefighting turnouts, a paramedic squad, paramedic training, EMS training equipment, and USAR, HazMat and Fire Prevention training;
   2. The submission of a Fire Prevention and Safety (FP&S) in an amount not to exceed $350,000, including a 5% match for the installation of 5,000 combination smoke and carbon monoxide detectors.
   3. The City Manager or designee to execute the grant agreements if grant funds are awarded to the City;
   4. The Chief Financial Officer or designee to submit financial reports and grant claims for the use of match and grant funds and perform all other required financial actions; and
   5. The Fire Chief or designee to submit non-financial reports.

Alex Hamilton, Fire Chief, was available to answer the Committee's questions. No public comments were received. Discussion ensued among the Committee and staff.

It was moved by Member Teran, seconded by Member Basua, to approve the recommended action as presented. VOTE: Basua, Teran, and Zaragoza voted in favor; the motion passed 3-0.

E. ITEMS FOR FUTURE AGENDAS

No requests were made.

F. ADJOURNMENT

There being no further business on the agenda, and without objection, Chair Zaragoza adjourned the meeting at 5:23 p.m.

DEE LAI
Assistant City Clerk

JOHN C. ZARAGOZA
Chair

	FINANCE AND GOVERNANCE COMMITTEE **AGENDA REPORT** **REPORTS** **AGENDA ITEM NO. D.1**

DATE: December 12, 2023

TO: Finance & Governance Committee

FROM: Javier Chagoyen-Lazaro, Chief Financial Officer, (805) 385-5400, javier.chagoyenlazaro@oxnard.org

SUBJECT: AB1600 Annual and Five-Year Report for Development Impact and In-Lieu Fees for the fiscal year and five years ending June 30, 2023 (20 minutes).

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council receive and file the AB1600 annual development impact fee report and the five-year report for the fiscal year ended June 30, 2023.

(Presentation will be live upon consultant's request).

BACKGROUND

Development Impact Fees (DIFs) are a monetary exaction, other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The Mitigation Fee Act (Act), commonly known as Assembly Bill 1600 (AB1600), was adopted by the State of California in 1987 and created Section 66000 et. seq. of the Government Code. AB1600 was enacted to ensure that new development mitigates its impact on the City's infrastructure.

AB1600 requires that agencies report annually on the fees collected and the use of those fees. The specific requirements are:

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

fund fee-related projects

Moreover, Government Code Section 66001(d) requires that for the fifth year following the first deposit into a DIF account or fund, and every five (5) thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

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

DISCUSSION

The City Council last approved the required annual report on the City's development impact fees on January 3, 2023 for the fiscal years ended June 30, 2022. The City has contracted with Harris & Associates, Inc. to prepare the required AB1600 Report for the fiscal year ended June 30, 2023. The attached report (Attachment 1) provides all of the required information as noted in the Background section above for the fiscal year ended June 30, 2023.

The City's Affordable Housing and utility undergrounding In-Lieu fees are also included in this report. These are fees that developers may elect to pay in-lieu of building the required inclusionary units or undergrounding their fronting utilities. With the additional inclusion of In-Lieu fees, this report has been expanded to also report on the five-year requirements of AB1600. This report will serve as the City of Oxnard's AB1600 five year report for the fiscal year starting July 1, 2018, and ending June 30, 2023.

Improvements to the City's infrastructure are identified to meet current needs and to accommodate future growth. The governing document identifying these improvements may be the Capital Improvement Program (CIP), an Environmental Impact Report, a master plan, or a specific City Council action. The City CIP Staff are currently working on an updated CIP which has also influenced the projects identified in the report.

New development that benefits from a particular improvement pays its pro-rata share of that improvement. Usually, the pro-rata share (fee) collected does not fully fund the infrastructure so other City resources are included. When an improvement benefitting a property has been constructed by the City, the new development's pro-rata share (fee) reimburses the City. If a developer has constructed an improvement, they receive reimbursement from fees collected by the City from other developments that contributed to the fee program that infrastructure is a part of. For relevant projects, the attached report shows how much of the project is funded with fees. The dates of the improvements are dependent upon the rate of development and the collection of sufficient revenues to complete the improvements.

STRATEGIC PRIORITIES

This agenda item is a routine operational item or does not relate to the five strategic priorities adopted by City Council on March 16, 2021.

FINANCIAL IMPACT

There is no direct financial impact to receive and file this report.

AB1600 allows a local agency to impose fees in connection with approval of a development project to defray all or a portion of the cost of public facilities related to that development project. If the local agency does not identify a specific use for the funds collected or uses of the funds for the specified public facility, it is required to refund, on a pro rata basis to the current record owner(s), the unexpended portion of the fee and any interest accrued thereon.

Prepared by: Beth Vo, Assistant Chief Financial Officer

ATTACHMENTS

1. 2023.12.01 FY 22-23 AB1600 Report FINAL
2. AB1600 Finance Committee FY 22-23 Presentation (Final 12.1.23)

AB1600 Annual and Five-Year Report for Development Impact and In-Lieu Fees

City of Oxnard

For the Fiscal Year and Five Years Ending June 30, 2023

Prepared by:

Harris & Associates.

101 Progress, Suite 250 | Irvine, CA | 92618

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Executive Summary

Development Impact Fees (DIFs) are fees imposed by a local government on new or proposed development projects to ensure public services and infrastructure will be sufficient to serve those new development projects. California state law requires local agencies, on an annual basis, to prepare a report on the status of their Development Impact Fee (DIF) program in accordance with California Assembly Bill 1600 (AB1600). This report will serve as the City of Oxnard's AB1600 report for the fiscal year starting July 1, 2022, and ending June 30, 2023 (FY 22-23).

The City's In-Lieu fees that new development may choose to pay in lieu of mitigating their impacts through construction are also included in this report. With the additional inclusion of In-Lieu fees, this report has been expanded to also report on the five-year requirements of AB1600. This report will serve as the City of Oxnard's AB1600 five year report for the fiscal year starting July 1, 2018, and ending June 30, 2023.

The fees for Parks and Recreation, Storm Drain, Traffic Circulation, Growth Requirement Capital (Residential and Non-Residential), Public Art Program, Utility Undergrounding In-Lieu, and Affordable Housing In-Lieu were updated on May 19, 2020, by Resolution 15,329 adopting the City of Oxnard Development Impact Fee Nexus Study (April 2020) and Resolution 15,330 adopting the Affordable Housing In Lieu Fee Nexus Study (April 2020). To assist developers with adjusting to the new rates, Council adopted a phased in approach based upon level of fee increase and comparison with surrounding jurisdiction DIFs. The updated fees became effective July 18, 2020, and are adjusted annually using the June Engineering News Record Construction Cost Increase for the Los Angeles region.

The City of Oxnard currently collects the Development Impact Fees and In-Lieu fees listed in the table below. The City fund numbers have been revised to reflect the City's new financial system.

Fee	New Fund Number	Previous Fund Number
Parks and Recreation Fee	350-8020	352
Storm Drain Facility Fee	350-8030	353
Traffic Circulation Fee	350-8040	354
Growth Requirement Capital Fee (Residential & Non-Residential)	350-8050 & 350-8060	355 & 356
Mobility Fee	350-8055	357
Art in Public Places Fee	350-8080	547
Water Resource Development Fee	603	603
Water Capital Facility Charge	605	605
Wastewater Collection Connection & Treatment Fee	613	613/623
Affordable Housing In-Lieu Fee	360-7050	371
Utility Undergrounding In-Lieu Fee	350-8070	358

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

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

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

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

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

The City must make this information available for public review and must present it at the next regularly scheduled public meeting no less than 15 days after this information is made available to the public. This report is intended to satisfy the annual reporting requirements for FY 22-23, as well as the five-year report for FY 18-19 through FY 22-23. The City previously completed a five-year report in FY 19-20.

Section 2 – Annual Report

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

Fund 350-8020: Park and Recreation Fee

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

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

Requirement 2. Amount of the fee.

The Park and Recreation Fee for FY 22-23 is summarized in Table 1.

Table 1: Park and Recreation Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential *(per DU)*		
Single Family	$5,307	$6,993
Multi Family	$3,531	$4,624
Non-Residential		
All Non-Residential	Exempt	Exempt

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

Table 2 summarizes the beginning and ending fund balances for the Park and Recreation Fee for FY 22-23.

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

Table 2 summarizes the fees collected and the interest earned for the Park and Recreation Fee during FY 22-23.

Table 2: Park and Recreation Fee Fund Summary

Fund No. 350-8020	
Park and Recreation Fee	
Beginning Fund Balance as of July 1, 2022	**$691,918.66**
Revenues	
Fees Collected	$142,884.93
Interest Earned	$15,208.54
Fair Market Value Adjustment[1]	($13,518.21)
Other Revenues	$0.00
Total Revenues	**$144,575.26**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($736.00)
Total Expenses	**($736.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$835,757.92**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

Table 3 displays the expenditures on Park and Recreation Fee projects for FY 22-23.

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

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

Table 3: Park and Recreation Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
C9001 / 905701	Cabrillo Neighborhood Park	$ 161,045.00	$ -	$ -	$ 161,045.00	100%	FY 27-28
C9401 / 945702	Citywide Park Improvement Program	$ 322,292.00	$ 43,546.70	$ -	$ 278,745.30	100%	FY 27-28
C2104	Campus Park Activation	$ 8,500,000.00	$ -		$ 850,000.00	10%	FY 24-25
n/a	Skatepark in Colonia	$ 3,000,000.00	$ -		$ 300,000.00	10%	FY 24-25
-	Indirect Charges[3]	$ -	$ -	$ 736.00	$ -	-	n/a
	GRAND TOTAL	**$ 11,983,337.00**	**$ 43,546.70**	**$ 736.00**	**$ 1,589,790.30**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.
2) Construction start date may be revised pending availability of funds and staff resources.
3) Indirect Charges include central services expenses related to administering the fee program.
Note: Small variances may appear due to rounding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 350-8030: Storm Drain Facility Fee

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

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

Requirement 2. Amount of the fee.

The Storm Drain Facility Fee for FY 22-23 is summarized in Table 4 below.

Table 4: Storm Drain Facility Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential *(per gross AC)*		
Single Family	$18,609	$21,263
Multi Family	$25,587	$29,237
Non-Residential *(per gross AC)*		
All Non-Residential	$25,587	$29,237

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

Table 5 summarizes the beginning and ending fund balances for the Storm Drain Facility Fee for FY 22-23.

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

Table 5 summarizes the fees collected and the interest earned for the Storm Drain Facility Fee during FY 22-23.

Table 5: Storm Drain Facility Fee Fund Summary

Fund No. 350-8030	
Storm Drain Facility Fee	
Beginning Fund Balance as of July 1, 2022	**$8,472,768.66**
Revenues	
Fees Collected	$1,556,717.27
Interest Earned	$193,463.25
Fair Market Value Adjustment[1]	($172,546.86)
Other Revenues	$0.00
Total Revenues	**$1,577,633.66**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($17,953.00)
Total Expenses	**($17,953.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$10,032,449.32**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

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

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

Table 6 summarizes the planned future expenditures for the Storm Drain Facility Fee. The City's CIP budget team is aware of the available funds for Storm Drain projects and are in the process of identifying applicable projects in the next CIP Budget Plan.

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Table 6: Storm Drain Facility Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
n/a	Citywide SD Construction	$ 13,450,000.00	$ -	$ -	$ 13,450,000.00	100%	FY 27-28
-	Indirect Charges[3]	-	-	$ 17,953.00	-	-	n/a
	GRAND TOTAL	**$ 13,450,000.00**	**$ -**	**$ 17,953.00**	**$ 13,450,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 350-8040: Traffic Circulation Fee

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

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

Requirement 2. Amount of the fee.

The Traffic Circulation Fees for FY 22-23 are summarized in Table 7.

Table 7: Traffic Circulation Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential ***(per DU)***		
Single Family	$10,480.53	$10,919.84
Mobile Home	$5,550.85	$5,783.52
Low-Rise Multi Family	$8,125.66	$8,466.25
Mid-Rise Multi Family	$6,040.06	$6,293.24
High-Rise Multi Family	$4,940.41	$5,147.49
Senior Housing	$4,440.47	$4,626.59
Commercial ***(per 1,000 SF)***		
Office	$10,813.11	$11,266.36
Medical Office	$6,494.95	$6,767.19
General Commercial (C2)	$7,037.80	$7,332.80
Light Industrial	$5,505.79	$5,736.57
Warehouse	$1,931.10	$2,012.05
New Car Sales	$6,605.45	$6,882.32
Church	$4,417.94	$4,603.12
Restaurant	$20,926.73	$21,803.90
Fast Food w/ Drive Thru	$109,796.13	$114,398.39
Fueling Station w/ Car Wash		
Self Service Car Wash *(per Stall)*	$29,130.70	$30,351.76
Gas Station *(per fueling station)*	$34,443.00	$45,924.00
Hotel/Motel ***(per Room)***		
All Hotel/Motel	$5,407.09	$5,633.74
Other ***(per Average Daily Trip)***		
Other Uses Not Noted	$1,110.38	$1,156.93

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

Table 8 summarizes the beginning and ending fund balances for the Traffic Circulation Fee for FY 22-23.

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

Table 8 summarizes the fees collected and the interest earned for the Traffic Circulation Fee during FY 22-23.

Table 8: Traffic Circulation Fee Fund Summary

Fund No. 350-8040	
Traffic Circulation Fee	
Beginning Fund Balance as of July 1, 2022	**$15,582,997.65**
Revenues	
Fees Collected	$1,311,558.40
Interest Earned	$311,673.26
Fair Market Value Adjustment[1]	($238,759.82)
Other Revenues	$0.00
Total Revenues	**$1,384,471.84**
Expenses	
Project Expenses	($953,378.64)
Developer Reimbursement	$0.00
Indirect Charges[2]	($16,199.00)
Total Expenses	**($969,577.64)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$15,997,891.85**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

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

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

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

Table 9: Traffic Circulation Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1301 / 133101	Rice Avenue & Fifth Street Railroad Grade Separation	$ 131,800,000.00	$ 772,160.90	$ 11,846.79	$ 5,647,088.31	4.88%	In Progress
C1703 / 173102	Oxnard Boulevard & Saviers Road Signal Improvements	$ 3,208,956.00	$ 37,025.65	$ 34,383.03	$ 655,157.32	22.64%	In Progress
C1801 / 183101	Oxnard Boulevard Bicycle Facilities Installation	$ 2,747,978.00	$ 26,686.72	$ 16,971.50	$ 665,169.78	25.79%	In Progress
C1808 / 183114	Traffic Signal Modifications	$ 3,869,273.00	$ 25,007.64	$ 27.00	$ 0.36	0.65%	In Progress
C2003 / 203101	Adaptive Traffic Signal	$ 1,852,000.00	$ 288,514.23	$ 754,255.82	$ 809,229.95	100%	In Progress
C2006 / 203106	Traffic Signal Modernization	$ 6,800,000.00	$ 267,693.68	$ 135,894.50	$ 6,396,411.82	100%	In Progress
C2213 / 223110	US 101 Del Norte Interchange Upgrade[4]	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	FY 28-29
C2304 / 233101	Five Points Intersection Modernization	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	FY 24-25
n/a	Traffic Circulation Improvements Fee Study	$ 500,000.00	$ -	$ -	$ 500,000.00	100%	FY 27-28
n/a	Traffic Signal Timing	$ 850,000.00	$ -	$ -	$ 850,000.00	100%	FY 27-28
-	Indirect Charges[5]	-	-	$ 16,199.00	-	-	n/a
	GRAND TOTAL	**$ 152,128,207.00**	**$ 1,417,088.82**	**$ 969,577.64**	**$ 16,023,057.54**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Project start date anticipated to begin FY28-29 due to Caltrans right of way oversight and funding delay.

5) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23

Funds 350-8050 & 350-8060: Growth Requirement Capital Fee

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

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

Requirement 2. Amount of the fee.

The Growth Requirement Capital Fee for FY 22-23 is summarized in Table 10.

Table 10: Growth Requirement Capital Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential (Fund 355)		
Single Family *(per DU)*	$5,182	$5,981
Multi Family *(per DU)*	$3,256	$3,955
Non-Residential (Fund 356)		
Retail *(per 1,000 building SF)*	$1,664	$2,018
Office *(per 1,000 building SF)*	$1,957	$2,409
Industrial *(per 1,000 building SF)*	$915.13	$953.49
Hotel *(per Room)*	$452	$603

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

Table 11 and Table 12 summarize the beginning and ending fund balances for the Growth Requirement Capital Fee for FY 22-23. Table 11 summarizes the residential fee and Table 12 summarizes the non-residential fee.

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

Table 11 and Table 12 summarize the fees collected and the interest earned for the Growth Requirement Capital Fee during FY 22-23. Table 11 summarizes the residential fee and Table 12 summarizes the non-residential fee.

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

Fund 350-8050	
Growth Requirement Capital Fee (Residential)	
Beginning Fund Balance as of July 1, 2022	**$1,419,327.56**
Revenues	
Fees Collected	$233,254.45
Interest Earned	$29,580.49
Fair Market Value Adjustment[1]	($8,109.60)
Other Revenues	$0.00
Total Revenues	**$254,725.34**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($12,376.25)
Total Expenses	**($12,376.25)**
Transfers In	**$0.00**
Transfers Out[3]	**($434,373.00)**
Ending Balance as of June 30, 2023	**$1,227,303.65**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

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

Fund 350-8060	
Growth Requirement Capital Fee (Non-Residential)	
Beginning Fund Balance as of July 1, 2022	**$2,456,669.09**
Revenues	
Fees Collected	$20,194.38
Interest Earned	$47,869.07
Fair Market Value Adjustment[1]	($27,093.05)
Other Revenues	$0.00
Total Revenues	**$40,970.40**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($631.00)
Total Expenses	**($631.00)**
Transfers In	**$0.00**
Transfers Out[3]	**($137,401.00)**
Ending Balance as of June 30, 2023	**$2,359,607.49**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

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

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

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

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

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

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1702 / 172201	Fire Station 4 Rebuild	$ 5,800,000.00	$ -	$ -	$ 2,900,000.00	50.00%	FY 25-26
C2255 / 22AR54	Oxnard Fire Stations No. 2, 3, 5	$ 3,550,000.00	$ -	$ -	$ 1,775,000.00	50.00%	FY 25-26
-	Professional Services/Contract[4]	-	-	$ 10,611.25	$ -	-	n/a
-	Indirect Charges[5]	-	-	$ 1,765.00	$ -	-	n/a
	TOTAL PROJECT EXPENSES	$ 9,350,000.00	$ -	$ 12,376.25	$ 4,675,000.00		
-	Bond Payments - Civic Center Phase 2[6]	n/a	n/a	$ 434,373.00	$ 3,330,679.00	25.50%	n/a
	GRAND TOTAL	**$ 9,350,000.00**	**$ -**	**$ 446,749.25**	**$ 8,005,679.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.
2) Rounded to the nearest hundredth of the percent.
3) Construction start date may be revised pending availability of funds.
4) Charges related to consulting services for development impact fee reporting requirements.
5) Indirect Charges include central services expenses related to administering the fee program.
6) Debt service summary provided by City. Fees fund 34% of the non-general fund portion of the debt split between Fund 350-8050 at 75% and Fund 350-8060 at 25%.
Note: Small variances may appear due to rounding.

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

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1702 / 172201	Fire Station 4 Rebuild Design	$ 3,250,000.00	$ -	$ -	$ 1,625,000.00	50.00%	FY 25-26
C2255 / 22AR54	Fire Station 2,3,5 Architecture/Design	$ 3,550,000.00	$ -	$ -	$ 1,775,000.00	50.00%	FY 25-26
-	Indirect Charges[4]	-	-	$ 631.00	-	-	n/a
	TOTAL PROJECT EXPENSES	$ 6,800,000.00	$ -	$ 631.00	$ 3,400,000.00		
-	Bond Payments - Civic Center Phase 2[5]	n/a	n/a	$ 137,401.00	$ 1,110,226.00	8.50%	n/a
	GRAND TOTAL	**$ 6,800,000.00**	**$ -**	**$ 138,032.00**	**$ 4,510,226.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.
2) Rounded to the nearest hundredth of the percent.
3) Construction start date may be revised pending availability of funds.
4) Indirect Charges include central services expenses related to administering the fee program.
5) Debt service summary provided by City. Fees fund 34% of the non-general fund portion of the debt split between Fund 350-8050 at 75% and Fund 350-8060 at 25%.
Note: Small variances may appear due to rounding.

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

Fund 350-8050 had a transfer of $434,373.00 for the debt service payment on the Variable Rate Demand Lease Revenue Refunding Bonds related to the Downtown Civic Center. Fund 350-8060 had a transfer of $137,401.00 for debt service payment on the same bonds.

The Variable Rate Demand Lease Revenue Refunding Bonds (Civic Center Phase 2 Project), Series 2006 were issued on December 1, 2006 for $24,205,000 to finance the acquisition, construction, and improvement of certain public facilities constituting the Civic Center Phase 2 Project. This debt was refunded on April 30, 2018 as part of the Lease Revenue Refunding Bonds Series 2018. The outstanding balance as of June 30, 2023 is $20,855,000. The impact fee funds 21.29% (or 34% of 62.63% portion of the bond repayment), which means there is an outstanding balance of $4,440,905 allocated to impact fee funds. The impact fee debt service payment is split 75% from Fund 350-8050 and 25% from Fund 350-8060. This means there is an outstanding obligation of $3,330,679 for Fund 350-8050 and $1,110,226 for Fund 350-8060. The payments on these bonds constitute the City's obligations that exist through the maturity date of the bonds on June 1, 2036.

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

There were no refunds made from this fund in FY 22-23.

Fund 350-8055: Mobility Fee

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

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

Requirement 2. Amount of the fee.

The Mobility Fee for FY 22-23 is summarized in Table 15.

Table 15: Mobility Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential ***(per DU)***		
Single Family	$2,547	$3,396
Multi Family	$1,684	$2,245
Non-Residential ***(per 1,000 SF)***		
Retail	$860	$1,146
Office	$1,025	$1,367
Industrial	$364	$485
Hotel ***(per Room)***	$257	$342

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

Table 16 summarizes the beginning and ending fund balances for the Mobility Fee for FY 22-23.

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

Table 16 summarizes the fees collected and the interest earned for the Mobility Fee for FY 22-23.

Table 16: Mobility Fee Fund Summary

Fund 350-8055	
Mobility Fee	
Beginning Fund Balance as of July 1, 2022	**$722,541.88**
Revenues	
Fees Collected	$79,754.51
Interest Earned	$14,828.27
Fair Market Value Adjustment[1]	($11,840.22)
Other Revenues	$0.00
Total Revenues	**$82,742.56**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges	$0.00
Total Expenses	**$0.00**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$805,284.44**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

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

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

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

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

Table 17: Mobility Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
n/a	Wooley Road Pedestrian Improvements[3]	$ 2,400,000.00	$ -	$ -	$ 2,400,000.00	100%	FY 27-28
n/a	Pedestrian Bridge Improvements at Channel Islands Bridge[3,4]	$ 18,000,000.00	$ -	$ -	$ 250,000.00	1.39%	FY 28-29
	GRAND TOTAL	**$ 20,400,000.00**	**$ -**	**$ -**	**$ 2,650,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

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

4) Approximate Construction Start Date is FY28-29 due to NEPA and right-of-way requirements for grant funding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 350-8080: Public Art Program Fee

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

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

Requirement 2. Amount of the fee.

The Public Art Program Fee for FY 22-23 is summarized in Table 18.

Table 18: Public Art Program Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
All New Development *(per building SF)*	$0.30	$0.33

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

Table 19 summarizes the beginning and ending fund balances for the Public Art Program Fee for FY 22-23.

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

Table 19 summarizes the fees collected and the interest earned for the Public Art Program Fee during FY 22-23.

Table 19: Public Art Program Fee Fund Summary

Fund 350-8080	
Public Art Program Fee	
Beginning Fund Balance as of July 1, 2022	**$1,157,982.27**
Revenues	
Fees Collected	$53,521.54
Interest Earned	$0.00
Fair Market Value Adjustment[1]	$0.00
Other Revenues	$0.00
Total Revenues	**$53,521.54**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($1,054.00)
Total Expenses	**($1,054.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$1,210,449.81**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

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

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

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

Table 20: Public Art Program Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
n/a	Downtown Mural Program	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress
n/a	Oxnard Sculptures Program	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress
n/a	Citywide Mural Program	$ 200,000.00	$ -	$ -	$ 200,000.00	100%	In Progress
-	Indirect Charges[2]	-	-	$ 1,054.00	-	-	n/a
	GRAND TOTAL	**$ 700,000.00**	**$ -**	**$ 1,054.00**	**$ 700,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Indirect Charges include central services expenses related to administering the fee program.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

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

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

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

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

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

Requirement 2. Amount of the fee.

The Water Resource Development Fee and Capital Facility Charge for FY 22-23 are summarized in Table 21.

Table 21: Water Resource Development Fee and Capital Facility Charge

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

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

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

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

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

Table 22: Water Resource Development Fee Fund Summary

Fund 603	
Water Resource Development Fee	
Beginning Fund Balance as of July 1, 2022	**$17,681,128.07**
Revenues	
Fees Collected	$664,435.00
Interest Earned	$354,830.50
Fair Market Value Adjustment[1]	($227,577.80)
Other Revenues	$8,956.05
Total Revenues	**$800,643.75**
Expenses	
Project Expenses	($26,530.43)
Developer Reimbursement	$0.00
Indirect Charges[2]	($20,094.00)
Total Expenses	**($46,624.43)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$18,435,147.39**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

Table 23: Water Capital Facility Charge Fund Summary

Fund 605	
Water Capital Facility Charge	
Beginning Fund Balance as of July 1, 2022	**$1,507,464.57**
Revenues	
Fees Collected	$80,492.00
Interest Earned	$30,566.12
Fair Market Value Adjustment[1]	($16,535.61)
Other Revenues	$0.00
Total Revenues	**$94,522.51**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($4,177.00)
Total Expenses	**($4,177.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$1,597,810.08**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

Requirement 5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees. Table 24 and Table 25 summarize the expenditure for this past year for the Water Resource Development Fee and Capital Facility Charge.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete. Table 24 and Table 25 summarize the planned future expenditures for the Water Resource Development Fee and Capital Facility Charge.

Table 24: Water Resource Development Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1001 / 106002	Water Distribution: Hueneme Road Recycled Water Pipeline - Phase II	$ 30,376,345.00	$ 2,063,726.28	$ 9,163.45	$ -	39.10%	Completed
C1101 / 116505	Great ASR Wells	$ 2,574,419.00	$ 693,919.98	$ 17,366.98	$ 30,103.00	28.80%	In Progress
C2021	Recycled Water: Aquifer Storage and Recovery (ASR) Completion	$ 8,574,419.00	$ -	$ -	$ 643,271.00	7.50%	FY 27-28
n/a	Recycled Water: AWPF Improvements Phase I	$ 1,000,000.00	$ -	$ -	$ 250,000.00	25.00%	FY 24-25
n/a	Recycled Water: AWPF Improvements Phase II	$ 56,666,668.00	$ -	$ -	$ 28,333,334.00	50%	FY 26-27
-	Indirect Charges[4]	-	-	$ 20,094.00	-	-	n/a
	GRAND TOTAL	**$ 99,191,851.00**	**$ 2,757,646.26**	**$ 46,624.43**	**$ 29,256,708.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Table 25: Water Capital Facility Charge Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
n/a	Recycled Water: AWPF Storage Construction	$ 6,000,000.00	$ -	$ -	$ 3,000,000.00	50%	FY 27-28
n/a	Aquifer Storage and Recovery (ASR) Wells Construction	$ 31,350,000.00	$ -	$ -	$ 15,675,000.00	50%	FY 27-28
-	Indirect Charges[4]	$ -	$ -	$ 4,177.00	-	-	n/a
	GRAND TOTAL	**$ 37,350,000.00**	**$ -**	**$ 4,177.00**	**$ 18,675,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

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

There were no transfers or loans from these funds in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 613: Wastewater Collection Connection & Treatment Fee

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

The City collects a Wastewater Collection Connection & Treatment Fee for new, expanded, or additional service connections. The City imposes fees based on new development's prorated share of the cost of constructing the improvements identified in the City's Master Plans for Wastewater Treatment and Conveyance. The current wastewater fees were adopted by Ordinance 2709. The City previously collected two separate fees, the Wastewater Collection Connection Fee and Wastewater Treatment Connection Fee, in Fund 613 and Fund 623 respectively. As of FY 22-23, these two funds have been combined into one fund for both fees.

Requirement 2. Amount of the fee.

The Wastewater Collection Connection & Treatment Fee for FY 22-23 are summarized in Table 26.

Table 26: Wastewater Collection Connection & Treatment Fee

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

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

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

Table 27 summarizes the beginning and ending fund balances for the Wastewater Collection Connection & Treatment Fee for FY 22-23.

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

Table 27 summarizes the fees collected and the interest earned for the Wastewater Collection Connection & Treatment Fee FY 22-23.

Table 27: Wastewater Collection Connection & Treatment Fee Fund Summary

Fund 613	
Wastewater Collection Connection & Treatment Fee	
Beginning Fund Balance as of July 1, 2022	**$12,503,284.72**
Revenues	
Fees Collected	$1,152,549.22
Interest Earned	$243,581.13
Fair Market Value Adjustment[1]	($205,836.79)
Other Revenues	$0.00
Total Revenues	**$1,190,293.56**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges[2]	($18,896.00)
Total Expenses	**($18,896.00)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$13,674,682.28**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include central services expenses related to administering the fee program.

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

Table 28 summarizes the expenditures for this past year for the Wastewater Collection Connection & Treatment Fee.

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

Table 28 summarizes the planned future expenditures for the Wastewater Collection Connection & Treatment Fee.

Table 28: Wastewater Collection Connection & Treatment Fee Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C2236/226605	Wastewater Maintenance Building Expansion	$ 10,000,000.00	$ -	$ -	$ 5,000,000.00	50%	FY 25-26
n/a	Eastern Trunk MH Rehabilitation	$ 3,000,000.00	$ -	$ -	$ 2,000,000.00	67%	FY 24-25
C2232/226601	Wastewater Collection: Lift Station Improvements	$ 3,000,000.00	$ -	$ -	$ 3,000,000.00	100%	FY 23-24
C2029/206602	Wastewater Collection: UPRR Central Trunk Sewer Pipe Replacement	$ 6,000,000.00	$ -	$ -	$ 4,000,000.00	67%	FY 24-25
-	Indirect Charges[4]	-	-	$ 18,896.00	-	-	n/a
	GRAND TOTAL	**$ 22,000,000.00**	**$ -**	**$ 18,896.00**	**$ 14,000,000.00**		

1) Budgets identified by City CIP Staff and are anticipated project budgets that will be reflected in the next CIP update.

2) Subject to change pending CIP Budget plans and available funding. Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 360-7050: Affordable Housing In-Lieu Fee

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

The City offers an Affordable Housing In-Lieu fee to provide additional flexibility to the City and development community to meet the affordable housing needs generated by the construction of new market-rate units. The City's Affordable Housing In-Lieu Fees were first established by Ordinance 2721 adopted July 18, 2006. The Fees were revised with Resolution No. 15,330 which adopted the Affordable Housing In-Lieu Fee Nexus Study dated April 8, 2020.

Requirement 2. Amount of the fee.

The Affordable Housing In-Lieu Fee for FY 22-23 is summarized in Table 29 below.

Table 29: Affordable Housing In-Lieu Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
Residential		
Single Family *(per DU)*	$28,750	$36,000
Multi Family for Sale	$27,625	$35,000
Multi Family for Rent	$22,934	$28,000

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

Table 30 summarizes the beginning and ending fund balances for the Affordable Housing In-Lieu Fee for FY 22-23.

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

Table 30 summarizes the fees collected and the interest earned for the Affordable Housing In-Lieu Fee during FY 22-23.

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Table 30: Affordable Housing In-Lieu Fee Fund Summary

Fund 360-7050	
Affordable Housing In-Lieu Fee	
Beginning Fund Balance as of July 1, 2022	**$3,509,433.70**
Revenues	
Fees Collected	$0.00
Interest Earned	$120,978.66
Fair Market Value Adjustment[1]	($183,051.31)
Other Revenues	$0.00
Total Revenues	**($62,072.65)**
Expenses	
Project Expenses	($367,167.04)
Developer Reimbursement	$0.00
Indirect Charges[2]	($113,808.89)
Total Expenses	**($480,975.93)**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$2,966,385.12**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

2) Indirect Charges include personnel and resource expenses related to administering the fee program.

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

Table 31 summarizes the expenditures this past year on affordable housing projects.

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

Table 31 summarizes the planned future expenditures for the Affordable Housing In-Lieu Fee. The City's CIP budget team and Housing Department are aware of the additional funds available for Affordable Housing projects. Affordable Housing projects often require advanced planning time or are a result of opportune circumstances as they involve multiple stakeholders, specific conditions, and sufficient funding to complete projects.

Table 31: Affordable Housing Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
M2103 / 215103	Central Terrace Development Loan	$ 1,366,000.00	$ -	$ 38,147.36	$ 1,327,852.64	100%	In Progress
M2305	OHA Loan Agreement Successor Parcel	$ 212,740.00	$ -	$ 212,740.00	$ -	100%	Completed
n/a	7th and Meta Site Acquisition	$ 120,000.00	$ -	$ -	$ 120,000.00	100%	FY 23-24
n/a	2051 Mariposa Street and 1250 Azalea Street Property Acquisition[3]	$ 116,280.00	$ -	$ 116,279.68	$ -	100%	Completed
n/a	Indirect Charges[4]	-	-	$ 113,808.89	-	-	-
	GRAND TOTAL	**$ 1,815,020.00**	**$ -**	**$ 480,975.93**	**$ 1,447,852.64**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Contribution to the Housing Authority of the City of Oxnard for the rehabilitation and improvements of the sites.

4) Indirect Charges include personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Fund 350-8070: Utility Undergrounding In-Lieu Fee

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

The City imposes a fee on new development that is located in any part of the City with overhead utility service based upon their prorated share of the cost of undergrounding all overhead utilities in the City. The City's Utility Undergrounding In-Lieu Fees were based on Ordinance 2207 and were updated as part of the 2020 DIF update via Resolution 15,329.

Requirement 2. Amount of the fee.

The Utility Undergrounding In-Lieu Fee for FY 22-23 is summarized in Table 32 below.

Table 32: Utility Undergrounding In-Lieu Fee

Land Use	Fee as of July 18, 2021	Fee as of July 18, 2022
All New Development *(per building SF)*	$0.45	$0.54

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

Table 33 summarizes the beginning and ending fund balances for the Utility Undergrounding In-Lieu Fee for FY 22-23.

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

Table 33 summarizes the fees collected and the interest earned for the Utility Undergrounding In-Lieu Fee during FY 22-23.

Table 33: Utility Undergrounding In-Lieu Fee Fund Summary

Fund 350-8070	
Utility Undergrounding In-Lieu Fee	
Beginning Fund Balance as of July 1, 2022	**$1,635,600.61**
Revenues	
Fees Collected	$32,603.76
Interest Earned	$32,492.49
Fair Market Value Adjustment[1]	($20,358.93)
Other Revenues	$0.00
Total Revenues	**$44,737.32**
Expenses	
Project Expenses	$0.00
Developer Reimbursement	$0.00
Indirect Charges	$0.00
Total Expenses	**$0.00**
Transfers In	**$0.00**
Transfers Out	**$0.00**
Ending Balance as of June 30, 2023	**$1,680,337.93**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.

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

There were no expenditures this past year on utility undergrounding projects.

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

Table 34 summarizes the planned future expenditures for the Utility Undergrounding In-Lieu Fee. The City's CIP budget team is aware of the available funds for Utility Undergrounding projects and are in the process of identifying applicable projects in the next CIP Budget Plan.

Table 34: Utility Undergrounding Project Expenditures

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date
-	Undergrounding of Overhead Utilities - Citywide	$ 2,000,000.00	$ -	$ -	$ 2,000,000.00	100%	FY 27-28
	GRAND TOTAL	**$ 2,000,000.00**	**$ -**	**$ -**	**$ 2,000,000.00**		

1) Budget identified by City Staff in preparation for updated CIP project list.

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

There were no transfers or loans from this fund in FY 22-23.

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

There were no refunds made from this fund in FY 22-23.

Section 3 – Fund Summary

Table 35 provides an accounting of each impact fee fund and a total impact fee account balance. The table summarizes the starting fund balance, the amount of fees collected, the interest earned, the total expenditures, and the fiscal year ending fund balances.

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Table 35: Development Impact Fee Fund Summary

Description	Park Acquisition & Development	Storm Drain Facility Fee	Traffic Circulation Fee	Capital Growth Fee (Residential)	Capital Growth Fee (Non-Residential)	Mobility Fee	Public Art Program Fee	Water Resource Development Fee	Water Capital Facility Charge	Wastewater Collection Connection & Treatment Fee	Affordable Housing In-Lieu Fee	Utility Undergrouding In-Lieu Fee
Fund No.	**350-8020**	**350-8030**	**350-8040**	**350-8050**	**350-8060**	**350-8055**	**350-8080**	**603**	**605**	**613**	**360-7050**	**350-8070**
Starting Balance												
As of July 1, 2022	$691,918.66	$8,472,768.66	$15,582,997.65	$1,419,327.56	$2,456,669.09	$722,541.88	$1,157,982.27	$17,681,128.07	$1,507,464.57	$12,503,284.72	$3,509,433.70	$1,635,600.61
REVENUES												
Fees Collected	$142,884.93	$1,556,717.27	$1,311,558.40	$233,254.45	$20,194.38	$79,754.51	$53,521.54	$664,435.00	$80,492.00	$1,152,549.22	$0.00	$32,603.76
Interest Earned	$15,208.54	$193,463.25	$311,673.26	$29,580.49	$47,869.07	$14,828.27	$0.00	$354,830.50	$30,566.12	$243,581.13	$120,978.66	$32,492.49
Fair Market Value Adjustment[1]	($13,518.21)	($172,546.86)	($238,759.82)	($8,109.60)	($27,093.05)	($11,840.22)	$0.00	($227,577.80)	($16,535.61)	($205,836.79)	($183,051.31)	($20,358.93)
Other Revenues	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,956.05	$0.00	$0.00	$0.00	$0.00
Total Revenues	**$144,575.26**	**$1,577,633.66**	**$1,384,471.84**	**$254,725.34**	**$40,970.40**	**$82,742.56**	**$53,521.54**	**$800,643.75**	**$94,522.51**	**$1,190,293.56**	**($62,072.65)**	**$44,737.32**
EXPENSES												
Project Expenditures	$0.00	$0.00	($953,378.64)	$0.00	$0.00	$0.00	$0.00	($26,530.43)	$0.00	$0.00	($367,167.04)	$0.00
Developer Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Indirect Charges[2]	($736.00)	($17,953.00)	($16,199.00)	($12,376.25)	($631.00)	$0.00	($1,054.00)	($20,094.00)	($4,177.00)	($18,896.00)	($113,808.89)	$0.00
Total Expenditures	**($736.00)**	**($17,953.00)**	**($969,577.64)**	**($12,376.25)**	**($631.00)**	**$0.00**	**($1,054.00)**	**($46,624.43)**	**($4,177.00)**	**($18,896.00)**	**($480,975.93)**	**$0.00**
Transfers in	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers Out	$0.00	$0.00	$0.00	($434,373.00)	($137,401.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Net Transfers	**$0.00**	**$0.00**	**$0.00**	**($434,373.00)**	**($137,401.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Ending Balance												
As of June 30, 2023	**$835,757.92**	**$10,032,449.32**	**$15,997,891.85**	**$1,227,303.65**	**$2,359,607.49**	**$805,284.44**	**$1,210,449.81**	**$18,435,147.39**	**$1,597,810.08**	**$13,674,682.28**	**$2,966,385.12**	**$1,680,337.93**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.
2) Indirect Charges include expenses for central services, personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Section 4 – Fiscal Years 2018-2019 through 2022-2023 Five-Year Report

In accordance with Government Code Section 66001, this section addresses the five-year requirements with respect to any remaining funds in the DIF accounts, regardless of whether those funds are committed or uncommitted for FY 18-19 through FY 22-23. The City last completed the Five-Year Report in FY 19-20. The following section provides information necessary to meet the legal requirement for the Five-Year report for the DIF funds.

Requirement 1. Identification of the purpose to which the fees are to be put.

The purpose of the DIFs imposed and collected on new development within the City during FY 18-19 through FY 22-23 was to fund public facilities that are needed to serve the new development within the City as identified in the City's adopted Development Impact Fee Nexus Studies. The purpose of each fee is identified within Section 2 of the Annual AB1600 Report. Future Projects are identified in each of the individual Fund subsections.

Requirement 2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

There is a proportional relationship between the impact fees charged on new development based upon the need for additional public facilities to serve the additional residents and employees that will be generated by the new development. The City does not have the capacity in its existing public facilities to accommodate these new residents and employees. By charging the fee based on the additional demand created by each land use, the fees directly correlate to the demand created by each new development. The fees for Parks and Recreation, Storm Drainage, Circulation System Improvements, Capital Growth (Residential and Non-Residential), Mobility, Public Art, Underground Utility In-Lieu, and Affordable Housing In-Lieu were updated in May 2020 by Resolution 15,329 adopting the City of Oxnard Development Impact Fee Nexus Study (April 2020) and Resolution 15,330 adopting the Affordable Housing In Lieu Fee Nexus Study (April 2020). Fees for Water Resource Development, Water Capital Facility Charge, and Wastewater Treatment & Collection were not changed during the 2020 update. Each fee had to undergo rigorous nexus requirements that: identify the purpose of the fee; identify the use to which the fee is to be put; determine how there is a reasonable relationship between the fees use and the type of development project on which the fee is imposed; determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed; and determine how there is 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.

Requirement 3. Identification of all sources and amounts of funding anticipated to complete financing in incomplete improvements identified as part of the City's annual report.

Table 36 summarizes the fund balance for each fund as of June 30, 2023, the balances that have been held for longer than five years, as well as the costs of the pending facility projects currently identified in the City's Capital Improvement Plans. Table 37 lists the future improvements, anticipated construction date and other financing sources that will contribute to the project costs if applicable. Since improvements are triggered based on the timing and location of development, improvements will be programmed as deemed necessary by the City and their CIP prioritization process. All fee programs satisfy the five-year test and have sufficient planned future improvement projects with costs that exceed funds held for more than five years.

Table 36: DIF Funding Balances and Future Project Costs

Fund No.	Fund Name	Fund Balance (as of 6/30/23)	Five Year Holdings Balance	Future Improvement Project Costs
350-8020	Park Acquisition & Development	$835,758	$504,037	$1,589,790
350-8030	Storm Drain Facility Fee	$10,032,449	$7,775,976	$13,450,000
350-8040	Traffic Circulation Fee	$15,997,892	$1,497,349	$16,023,058
350-8050	Capital Growth Fee (Residential)	$1,227,304	$0	$8,005,679
350-8060	Capital Growth Fee (Non-Residential)	$2,359,607	$0	$4,510,226
350-8055	Mobility Fee	$805,284	$0	$2,650,000
350-8080	Public Art Program Fee	$1,210,450	$0	$700,000
603	Water Resource Development Fee	$18,435,147	$14,632,121	$29,256,708
605	Water Capital Facility Charge	$1,597,810	$1,077,399	$18,675,000
613	Wastewater Collection Connection & Treatment Fee	$13,674,682	$10,070,961	$14,000,000
360-7050	Affordable Housing In-Lieu Fee	$2,966,385	$1,176,609	$1,447,853
350-8070	Utility Undergrounding In-Lieu Fee	$1,680,338	$1,493,901	$2,000,000

Requirement 4. Identification of the approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund.

The project tables for each Fund within this report (and summarized in Table 37) list the public improvement projects that are anticipated to be constructed using DIF funds. Anticipated construction start dates are listed based upon when the City anticipates complete funding and staff capacity for the project will be available. Due to CIP priority shifts and the uncertainty of the timing and location of new development, anticipated construction times may vary until sufficient funds have been collected and priorities identified.

Table 37: DIF Projects and Funding Sources

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C9001 / 905701	Cabrillo Neighborhood Park	$ 161,045.00	$ 161,045.00	$ -	$ -	$ 161,045.00	100%	FY 27-28	$ -	n/a
C9401 / 945702	Citywide Park Improvement Program	$ 322,292.00	$ 322,292.00	$ 43,546.70	$ -	$ 278,745.30	100%	FY 27-28	$ -	n/a
C2104	Campus Park Activation	$ 8,500,000.00	$ 850,000.00	$ -	$ -	$ 850,000.00	10%	FY 24-25	$ 7,650,000.00	State & Local Grant Funds
n/a	Skatepark in Colonia	$ 3,000,000.00	$ 300,000.00	$ -	$ -	$ 300,000.00	10%	FY 24-25	$ 2,700,000.00	State Grant Funds
-	Indirect Charges	-	-	$ -	$ 736.00	-	-	n/a	n/a	n/a
	GRAND TOTAL	**$11,983,337.00**	**$1,633,337.00**	**$43,546.70**	**$736.00**	**$1,589,790.30**				

Fund No. 350-8030: Storm Drain Facility Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
n/a	Citywide SD Construction	$ 13,450,000.00	$ 13,450,000.00	$ -	$ -	$ 13,450,000.00	100%	2024	$ -	n/a
-	Indirect Charges	-	-	-	$ 17,953.00	-	-	n/a	n/a	n/a
	GRAND TOTAL	**$ 13,450,000.00**	**$ 13,450,000.00**	**$ -**	**$ 17,953.00**	**$ 13,450,000.00**				

Fund No. 350-8040: Traffic Circulation Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C1301 / 133101	Rice Avenue & Fifth Street Railroad Grade Separation	$ 131,800,000.00	$ 6,431,096.00	$ 772,160.90	$ 11,846.79	$ 5,647,088.31	4.88%	In Progress	$ 125,368,904	State & Local Grant Funds
C1703 / 173102	Oxnard Boulevard & Saviers Road Signal Improvements	$ 3,208,956.00	$ 726,566.00	$ 37,025.65	$ 34,383.03	$ 655,157.32	22.64%	In Progress	$ 2,482,390	General Fund, Federal Grant Funds
C1801 / 183101	Oxnard Boulevard Bicycle Facilities Installation	$ 2,747,978.00	$ 708,828.00	$ 26,686.72	$ 16,971.50	$ 665,169.78	25.79%	In Progress	$ 2,039,150	Federal Grant Funds, State & Local Grant Funds
C1808 / 183114	Traffic Signal Modifications	$ 3,869,273.00	$ 25,035.00	$ 25,007.64	$ 27.00	$ 0.36	0.65%	In Progress	$ 3,844,238	Federal Grant Funds
C2003 / 203101	Adaptive Traffic Signal	$ 1,852,000.00	$ 1,852,000.00	$ 288,514.23	$ 754,255.82	$ 809,229.95	100.00%	In Progress	$ -	n/a
C2006 / 203106	Traffic Signal Modernization	$ 6,800,000.00	$ 6,800,000.00	$ 267,693.68	$ 135,894.50	$ 6,396,411.82	100.00%	In Progress	$ -	n/a
C2213 / 223110	US 101 Del Norte Interchange Upgrade	$ 250,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	100.00%	In Progress	$ -	n/a
C2304 / 233101	Five Points Intersection Modernization	$ 250,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	100.00%	In Progress	$ -	n/a
n/a	Traffic Circulation Improvements Fee Study	$ 500,000.00	$ 500,000.00	$ -	$ -	$ 500,000.00	100.00%	In Progress	$ -	n/a
n/a	Traffic Signal Timing	$ 850,000.00	$ 850,000.00	$ -	$ -	$ 850,000.00	100.00%	In Progress	$ -	n/a
-	Indirect Charges	-	-	-	$ 16,199.00	-	-	In Progress	-	n/a
	GRAND TOTAL	**$ 152,128,207.00**	**$ 18,393,525.00**	**$ 1,417,088.82**	**$ 969,577.64**	**$ 16,023,057.54**				

OXNARD
CALIFORNIA

Fund No. 350-8050: Growth Requirement Capital Fee (Residential)

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C1702 / 172201	Fire Station 4 Rebuild	$ 5,800,000.00	$ 2,900,000.00	$ -	$ -	$ 2,900,000.00	50%	FY 25-26	$ 2,900,000	Fund No. 350-8060
C2255 / 22AR54	Oxnard Fire Stations No. 2, 3, 5	$ 3,550,000.00	$ 1,775,000.00	$ -	$ -	$ 1,775,000.00	50%	FY 25-26	$ 1,775,000	Lost Public Sector Revenue Fund, Fund No. 350-8060
-	Professional Services/Contract	-	-	-	$ 10,611.25	$ -	0%	n/a	-	n/a
-	Indirect Charges	-	-	-	$ 1,765.00	$ -	0%	n/a	-	n/a
	TOTAL PROJECT EXPENSES	$ 6,800,000.00		$ -	$ 12,376.25	$ 1,900,000.00				
-	Bond Payments - Civic Center Phase 2	n/a	n/a	n/a	$ 434,373.00	$ 3,330,679.00	26%	n/a	n/a	Fund No. 350-8060, General Fund
	GRAND TOTAL	**$ 9,350,000.00**	**$ 4,675,000.00**	**$ -**	**$ 446,749.25**	**$ 8,005,679.00**				

Fund No. 350-8060: Growth Requirement Capital Fee (Non-Residential)

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C1702 / 172201	Fire Station 4 Rebuild Design	$ 3,250,000.00	$ 1,625,000.00	$ -	$ -	$ 1,625,000.00	50%	FY 25-26	$ 1,625,000	Fund No. 350-8050
C2255 / 22AR54	Fire Station 2,3,5 Architecture/Design	$ 3,550,000.00	$ 1,775,000.00	$ -	$ -	$ 1,775,000.00	50%	FY 25-26	$ 1,775,000	Lost Public Sector Revenue Fund, Fund No. 350-8050
-	Indirect Charges	-	-	-	$ 631.00	-	-	n/a	n/a	n/a
	TOTAL PROJECT EXPENSES	$ 6,800,000.00	$ 3,400,000.00	$ -	$ 631.00	$ 3,400,000.00				
-	Bond Payments - Civic Center Phase 2	n/a	n/a	n/a	$ 137,401	$ 1,110,226	9%	n/a	n/a	Fund No. 350-8060, General Fund
	GRAND TOTAL	**$ 6,800,000.00**	**$ 3,400,000.00**	**$ -**	**$ 138,032.00**	**$ 4,510,226.00**				

Fund No. 350-8055: Mobility Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
n/a	Wooley Road Pedestrian Improvements	$ 2,400,000.00	$ 2,400,000.00	$ -	$ -	$ 2,400,000.00	100%	FY 27-28	n/a	n/a
n/a	Pedestrian Bridge Improvements at Channel Islands Bridge	$ 18,000,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	1.39%	FY 28-29	n/a	Federal Grant Funds, State Grant Funds
	GRAND TOTAL	**$ 20,400,000.00**	**$ 2,650,000.00**	**$ -**	**$ -**	**$ 2,650,000.00**				

Fund No. 350-8080: Public Art Program Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
n/a	Downtown Mural Program	$ 250,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress	n/a	n/a
n/a	Oxnard Sculptures Program	$ 250,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress	n/a	n/a
n/a	Citywide Mural Program	$ 200,000.00	$ 200,000.00	$ -	$ -	$ 200,000.00	100%	In Progress	n/a	n/a
-	Indirect Charges	-	-	-	$ 1,054.00	-	-	n/a	n/a	n/a
	GRAND TOTAL	**$ 700,000.00**	**$ 700,000.00**	**$ -**	**$ 1,054.00**	**$ 700,000.00**				

OXNARD CALIFORNIA

Fund No. 603: Water Resource Development Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C1001 / 106002	Water Distribution: Hueneme Road Recycled Water Pipeline - Phase II	$ 30,376,345.00	$ 11,876,345.00	$ 2,063,726.28	$ 9,163.45	$ -	39%	Completed	$ 18,500,000	Water Resource Fund, Water Bond 2021A Revenue Bond Fund
C1101 / 116505	Great ASR Wells	$ 2,574,419.00	$ 741,389.96	$ 693,919.98	$ 17,366.98	$ 30,103.00	29%	In Progress	$ 1,833,029	State & Local Grant Fund, Water Operating Fund, Water Bond 2021A Revenue Bond Fund
C2021	Recycled Water: Aquifer Storage and Recovery (ASR) Completion	$ 8,574,419.00	$ 643,271.00	$ -	$ -	$ 643,271.00	8%	FY 27-28	$ 7,931,148	Water Bond Fund, Fund No. 601 - Water Ops, Water Resources Grant
n/a	Recycled Water: AWPF Improvements Phase I	$ 1,000,000.00	$ 250,000.00	$ -	$ -	$ 250,000.00	25%	FY 24-25	$ 750,000	WIFIA Fund
n/a	Recycled Water: AWPF Improvements Phase II	$ 56,666,668.00	$ 28,333,334.00	$ -	$ -	$ 28,333,334.00	50%	FY 26-27	$ 28,333,334	WIFIA Fund
-	Indirect Charges	-	-	-	$ 20,094.00	-	-	n/a		
	GRAND TOTAL	**$ 99,191,851.00**	**$ 41,844,339.96**	**$ 2,757,646.26**	**$ 46,624.43**	**$ 29,256,708.00**				

Fund No. 605: Water Capital Facility Charge

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
n/a	Recycled Water: AWPF Storage Construction	$ 6,000,000.00	$ 3,000,000.00	$ -	$ -	$ 3,000,000.00	50.00%	FY 27-28	$ 3,000,000	Fund No. 601 - Water Ops
n/a	Aquifer Storage and Recovery (ASR) Wells Construction	$ 31,350,000.00	$ 15,675,000.00	$ -	$ -	$ 15,675,000.00	50.00%	FY 27-28	$ 15,675,000	Fund No. 601 - Water Ops
-	Indirect Charges	$ -	$ -	$ -	$ 4,177.00	-	-	n/a	$ -	n/a
	GRAND TOTAL	**$ 37,350,000.00**	**$ 18,675,000.00**	**$ -**	**$ 4,177.00**	**$ 18,675,000.00**				

Fund No. 613: Wastewater Connection & Treatment Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
C2236/226605	Wastewater Maintenance Building Expansion	$ 10,000,000.00	$ 5,000,000.00	$ -	$ -	$ 5,000,000.00	50%	2022-2027	$ 5,000,000	Fund No. 611 - Wastewater Ops
n/a	Eastern Trunk MH Rehabilitation	$ 3,000,000.00	$ 2,000,000.00	$ -	$ -	$ 2,000,000.00	67%	In Progress	$ 1,000,000	Fund No. 611 - Wastewater Ops
C2232/226601	Wastewater Collection: Lift Station Improvements	$ 3,000,000.00	$ 3,000,000.00	$ -	$ -	$ 3,000,000.00	100%	2022-2027	$ -	n/a
C2029/206602	Wastewater Collection: UPRR Central Trunk Sewer Pipe Replace	$ 6,000,000.00	$ 4,000,000.00	$ -	$ -	$ 4,000,000.00	67%	In Progress	$ 2,000,000	Fund No. 611 - Wastewater Ops
-	Indirect Charges	-	$ -	-	$ 18,896.00	-	-	2022-2027	-	n/a
	GRAND TOTAL	**$ 22,000,000.00**	**$ 14,000,000.00**	**$ -**	**$ 18,896.00**	**$ 14,000,000.00**				

Fund No. 360-7050: Affordable Housing In-Lieu Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
M2103 / 215103	Central Terrace Development Loan	$ 1,366,000.00	$ 1,366,000.00	$ -	$ 38,147.36	$ 1,327,852.64	100%	In Progress	n/a	n/a
M2305	OHA Loan Agreement Successor Parcel	$ 212,740.00	$ 212,740.00	$ -	$ 212,740.00	$ -	100%	Completed	n/a	n/a
n/a	7th and Meta Site Acquisition	$ 120,000.00	$ 120,000.00	$ -	$ -	$ 120,000.00	100%	FY 23-24	n/a	n/a
n/a	2051 Mariposa Street and 1250 Azalea Street Property Acquisitio	$ 116,280.00	$ 116,280.00	$ -	$ 116,279.68	$ -	100%	Completed	n/a	n/a
n/a	Other Charges	-	-	-	$ 113,808.89	-	-	-	n/a	n/a
	GRAND TOTAL	**$ 1,815,020.00**	**$ 1,815,020.00**	**$ -**	**$ 480,975.93**	**$ 1,447,852.64**				

Fund No. 350-8070: Utility Undergrounding In-Lieu Fee

Project No.	Project Name	Project Budget	Fund Budget	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Other Funding	Other Funding Sources
-	Undergrounding of Overhead Utilities - Citywide	$ 2,000,000.00	-	$ -	$ -	$ 2,000,000.00	100%	FY 27-28	n/a	n/a
	GRAND TOTAL	**$ 2,000,000.00**	**$ -**	**$ -**	**$ -**	**$ 2,000,000.00**				

AB1600 ANNUAL AND FIVE-YEAR REPORT FOR DEVELOPMENT IMAPCT AND IN-LIEU FEES FOR FISCAL YEAR 2022-2023

Finance & Governance Committee

December 12, 2023

Connie Fife

Harris & Associates

CITY OF OXNARD CALIFORNIA

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council receive and file the AB1600 Annual and Five-Year Report for Development Impact and In-Lieu Fees for the fiscal year ended June 30, 2023.

BACKGROUND

- Assembly Bill (AB) 1600, commonly known as the Mitigation Fee Act, requires the city to file a report annually summarizing the following information:
  - Brief description of the type of fee in the account or fund.
  - Amount of the fee.
  - Beginning and ending balance in the account or fund.
  - Amount of fees collected and the interest earned during the previous year.
  - Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.
  - An identification of an approximate date by which the construction of the public improvement will commence.
  - Description of each inter-fund transfer or loan made from the account.
  - Identification of any refunds made.

BACKGROUND

- Every five years, the City is required to file a report summarizing the following additional information:
  - Identification of the purpose of the fee.
  - Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
  - Identify all sources and amounts of funding anticipated to complete financing for incomplete improvements.
  - Identify approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund.

- The last AB1600 Five-Year report was done for Fiscal Year ending June 30, 2020
  - Completing five-year report due to incorporation of in-lieu fees not previously reported on

Impact Fee Funds

Fee	New Fund Number	Previous Fund Number
Parks and Recreation Fee	350-8020	352
Storm Drain Facility Fee	350-8030	353
Traffic Circulation Fee	350-8040	354
Growth Requirement Capital Fee (Residential & Non-Residential)	350-8050 & 350-8060	355 & 356
Mobility Fee	350-8055	357
Art in Public Places Fee	350-8080	547
Water Resource Development Fee	603	603
Water Capital Facility Charge	605	605
Wastewater Collection Connection & Treatment Fee	613	613/623
Affordable Housing In-Lieu Fee	360-7050	371
Utility Undergrounding In-Lieu Fee	350-8070	358

Impact Fee Summary (Government Funds)

Description	Park Acquisition & Development	Storm Drain Facility Fee	Traffic Circulation Fee	Capital Growth Fee (Residential)	Capital Growth Fee (Non-Residential)	Mobility Fee	Public Art Program Fee
Fund No.	**350-8020**	**350-8030**	**350-8040**	**350-8050**	**350-8060**	**350-8055**	**350-8080**
Starting Balance							
As of July 1, 2022	$691,918.66	$8,472,768.66	$15,582,997.65	$1,419,327.56	$2,456,669.09	$722,541.88	$1,157,982.27
REVENUES							
Fees Collected	$142,884.93	$1,556,717.27	$1,311,558.40	$233,254.45	$20,194.38	$79,754.51	$53,521.54
Interest Earned	$15,208.54	$193,463.25	$311,673.26	$29,580.49	$47,869.07	$14,828.27	$0.00
Fair Market Value Adjustment[1]	($13,518.21)	($172,546.86)	($238,759.82)	($8,109.60)	($27,093.05)	($11,840.22)	$0.00
Other Revenues	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues	**$144,575.26**	**$1,577,633.66**	**$1,384,471.84**	**$254,725.34**	**$40,970.40**	**$82,742.56**	**$53,521.54**
EXPENSES							
Project Expenditures	$0.00	$0.00	($953,378.64)	$0.00	$0.00	$0.00	$0.00
Developer Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Indirect Charges[2]	($736.00)	($17,953.00)	($16,199.00)	($12,376.25)	($631.00)	$0.00	($1,054.00)
Total Expenditures	**($736.00)**	**($17,953.00)**	**($969,577.64)**	**($12,376.25)**	**($631.00)**	**$0.00**	**($1,054.00)**
Transfers in	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers Out	$0.00	$0.00	$0.00	($434,373.00)	($137,401.00)	$0.00	$0.00
Net Transfers	**$0.00**	**$0.00**	**$0.00**	**($434,373.00)**	**($137,401.00)**	**$0.00**	**$0.00**
Ending Balance							
As of June 30, 2023	**$835,757.92**	**$10,032,449.32**	**$15,997,891.85**	**$1,227,303.65**	**$2,359,607.49**	**$805,284.44**	**$1,210,449.81**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.
2) Indirect Charges include expenses for central services, personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Impact Fee Summary (Utility Funds)

Description	Water Resource Development Fee	Water Capital Facility Charge	Wastewater Collection Connection & Treatment Fee
Fund No.	**603**	**605**	**613**
Starting Balance			
As of July 1, 2022	$17,681,128.07	$1,507,464.57	$12,503,284.72
REVENUES			
Fees Collected	$664,435.00	$80,492.00	$1,152,549.22
Interest Earned	$354,830.50	$30,566.12	$243,581.13
Fair Market Value Adjustment[1]	($227,577.80)	($16,535.61)	($205,836.79)
Other Revenues	$8,956.05	$0.00	$0.00
Total Revenues	**$800,643.75**	**$94,522.51**	**$1,190,293.56**
EXPENSES			
Project Expenditures	($26,530.43)	$0.00	$0.00
Developer Reimbursement	$0.00	$0.00	$0.00
Indirect Charges[2]	($20,094.00)	($4,177.00)	($18,896.00)
Total Expenditures	**($46,624.43)**	**($4,177.00)**	**($18,896.00)**
Transfers in	$0.00	$0.00	$0.00
Transfers Out	$0.00	$0.00	$0.00
Net Transfers	**$0.00**	**$0.00**	**$0.00**
Ending Balance			
As of June 30, 2023	**$18,435,147.39**	**$1,597,810.08**	**$13,674,682.28**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.
2) Indirect Charges include expenses for central services, personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

In-Lieu Fee Summary

Description	Affordable Housing In-Lieu Fee	Utility Undergrouding In-Lieu Fee
Fund No.	**360-7050**	**350-8070**
Starting Balance		
As of July 1, 2022	$3,509,433.70	$1,635,600.61
REVENUES		
Fees Collected	$0.00	$32,603.76
Interest Earned	$120,978.66	$32,492.49
Fair Market Value Adjustment[1]	($183,051.31)	($20,358.93)
Other Revenues	$0.00	$0.00
Total Revenues	**($62,072.65)**	**$44,737.32**
EXPENSES		
Project Expenditures	($367,167.04)	$0.00
Developer Reimbursement	$0.00	$0.00
Indirect Charges[2]	($113,808.89)	$0.00
Total Expenditures	**($480,975.93)**	**$0.00**
Transfers in	$0.00	$0.00
Transfers Out	$0.00	$0.00
Net Transfers	**$0.00**	**$0.00**
Ending Balance		
As of June 30, 2023	**$2,966,385.12**	**$1,680,337.93**

1) Fair Market Value Adjustment may be negative due to GASB Statement 31 for a temporary fair value adjustment.
2) Indirect Charges include expenses for central services, personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Park and Recreation Fee (Fund 350-8020)

Fund Balance: $835,757.92

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
C9001 / 905701	Cabrillo Neighborhood Park	$ 161,045.00	$ -	$ -	$ 161,045.00	100%	FY 27-28
C9401 / 945702	Citywide Park Improvement Program	$ 322,292.00	$ 43,546.70	$ -	$ 278,745.30	100%	FY 27-28
C2104	Campus Park Activation	$ 8,500,000.00	$ -		$ 850,000.00	10%	FY 24-25
n/a	Skatepark in Colonia	$ 3,000,000.00	$ -		$ 300,000.00	10%	FY 24-25
-	Indirect Charges[3]	$ -	$ -	$ 736.00	$ -	-	n/a
	GRAND TOTAL	**$ 11,983,337.00**	**$ 43,546.70**	**$ 736.00**	**$ 1,589,790.30**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.
2) Construction start date may be revised pending availability of funds and staff resources.
3) Indirect Charges include central services expenses related to administering the fee program.
Note: Small variances may appear due to rounding.

Storm Drain Facility Fee (Fund 350-8030)

Fund Balance: $10,032,449.32

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
n/a	Citywide SD Construction	$ 13,450,000.00	$ -	$ -	$ 13,450,000.00	100%	FY 27-28
-	Indirect Charges[3]	-	-	$ 17,953.00	-	-	n/a
	GRAND TOTAL	**$ 13,450,000.00**	**$ -**	**$ 17,953.00**	**$ 13,450,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Traffic Circulation Fee (Fund 354)

Fund Balance: $15,997,891.85

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1301 / 133101	Rice Avenue & Fifth Street Railroad Grade Separation	$ 131,800,000.00	$ 772,160.90	$ 11,846.79	$ 5,647,088.31	4.88%	In Progress
C1703 / 173102	Oxnard Boulevard & Saviers Road Signal Improvements	$ 3,208,956.00	$ 37,025.65	$ 34,383.03	$ 655,157.32	22.64%	In Progress
C1801 / 183101	Oxnard Boulevard Bicycle Facilities Installation	$ 2,747,978.00	$ 26,686.72	$ 16,971.50	$ 665,169.78	25.79%	In Progress
C1808 / 183114	Traffic Signal Modifications	$ 3,869,273.00	$ 25,007.64	$ 27.00	$ 0.36	0.65%	In Progress
C2003 / 203101	Adaptive Traffic Signal	$ 1,852,000.00	$ 288,514.23	$ 754,255.82	$ 809,229.95	100%	In Progress
C2006 / 203106	Traffic Signal Modernization	$ 6,800,000.00	$ 267,693.68	$ 135,894.50	$ 6,396,411.82	100%	In Progress
C2213 / 223110	US 101 Del Norte Interchange Upgrade[4]	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	FY 28-29
C2304 / 233101	Five Points Intersection Modernization	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	FY 24-25
n/a	Traffic Circulation Improvements Fee Study	$ 500,000.00	$ -	$ -	$ 500,000.00	100%	FY 27-28
n/a	Traffic Signal Timing	$ 850,000.00	$ -	$ -	$ 850,000.00	100%	FY 27-28
-	Indirect Charges[5]	-	-	$ 16,199.00	-	-	n/a
	GRAND TOTAL	**$ 152,128,207.00**	**$ 1,417,088.82**	**$ 969,577.64**	**$ 16,023,057.54**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Project start date anticipated to begin FY28-29 due to Caltrans right of way oversight and funding delay.

5) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Growth Requirement Capital Fee - Residential (Fund 350-8050)

Fund Balance: $1,227,303.65

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1702 / 172201	Fire Station 4 Rebuild	$ 5,800,000.00	$ -	$ -	$ 2,900,000.00	50.00%	FY 25-26
C2255 / 22AR54	Oxnard Fire Stations No. 2, 3, 5	$ 3,550,000.00	$ -	$ -	$ 1,775,000.00	50.00%	FY 25-26
-	Professional Services/Contract[4]	-	-	$ 10,611.25	$ -	-	n/a
-	Indirect Charges[5]	-	-	$ 1,765.00	$ -	-	n/a
	TOTAL PROJECT EXPENSES	$ 9,350,000.00	$ -	$ 12,376.25	$ 4,675,000.00		
-	Bond Payments - Civic Center Phase 2[6]	n/a	n/a	$ 434,373.00	$ 3,330,679.00	25.50%	n/a
	GRAND TOTAL	**$ 9,350,000.00**	**$ -**	**$ 446,749.25**	**$ 8,005,679.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Charges related to consulting services for development impact fee reporting requirements.

5) Indirect Charges include central services expenses related to administering the fee program.

6) Debt service summary provided by City. Fees fund 34% of the non-general fund portion of the debt split between Fund 350-8050 at 75% and Fund 350-8060 at 25%.

Note: Small variances may appear due to rounding.

Growth Requirement Capital Fee - Non-Residential (Fund 350-8060)

Fund Balance: $2,359,607.49

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1702 / 172201	Fire Station 4 Rebuild Design	$ 3,250,000.00	$ -	$ -	$ 1,625,000.00	50.00%	FY 25-26
C2255 / 22AR54	Fire Station 2,3,5 Architecture/Design	$ 3,550,000.00	$ -	$ -	$ 1,775,000.00	50.00%	FY 25-26
-	Indirect Charges[4]	-	-	$ 631.00	-	-	n/a
	TOTAL PROJECT EXPENSES	$ 6,800,000.00	$ -	$ 631.00	$ 3,400,000.00		
-	Bond Payments - Civic Center Phase 2[5]	n/a	n/a	$ 137,401.00	$ 1,110,226.00	8.50%	n/a
	GRAND TOTAL	**$ 6,800,000.00**	**$ -**	**$ 138,032.00**	**$ 4,510,226.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

5) Debt service summary provided by City. Fees fund 34% of the non-general fund portion of the debt split between Fund 350-8050 at 75% and Fund 350-8060 at 25%.

Note: Small variances may appear due to rounding.

Mobility Fee (Fund 350-8055)

Fund Balance: $805,284.44

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
n/a	Wooley Road Pedestrian Improvements[3]	$ 2,400,000.00	$ -	$ -	$ 2,400,000.00	100%	FY 27-28
n/a	Pedestrian Bridge Improvements at Channel Islands Bridge[3,4]	$ 18,000,000.00	$ -	$ -	$ 250,000.00	1.39%	FY 28-29
	GRAND TOTAL	**$ 20,400,000.00**	**$ -**	**$ -**	**$ 2,650,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

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

4) Approximate Construction Start Date is FY28-29 due to NEPA and right-of-way requirements for grant funding.

Public Art Program Fee (Fund 350-8080)

Fund Balance: $1,210,449.81

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[1]
n/a	Downtown Mural Program	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress
n/a	Oxnard Sculptures Program	$ 250,000.00	$ -	$ -	$ 250,000.00	100%	In Progress
n/a	Citywide Mural Program	$ 200,000.00	$ -	$ -	$ 200,000.00	100%	In Progress
-	Indirect Charges[2]	-	-	$ 1,054.00	-	-	n/a
	GRAND TOTAL	**$ 700,000.00**	**$ -**	**$ 1,054.00**	**$ 700,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Indirect Charges include central services expenses related to administering the fee program.

Water Resource Development Fee (Fund 603)

Fund Balance: $18,435,147.39

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C1001 / 106002	Water Distribution: Hueneme Road Recycled Water Pipeline - Phase II	$ 30,376,345.00	$ 2,063,726.28	$ 9,163.45	$ -	39.10%	Completed
C1101 / 116505	Great ASR Wells	$ 2,574,419.00	$ 693,919.98	$ 17,366.98	$ 30,103.00	28.80%	In Progress
C2021	Recycled Water: Aquifer Storage and Recovery (ASR) Completion	$ 8,574,419.00	$ -	$ -	$ 643,271.00	7.50%	FY 27-28
n/a	Recycled Water: AWPF Improvements Phase I	$ 1,000,000.00	$ -	$ -	$ 250,000.00	25.00%	FY 24-25
n/a	Recycled Water: AWPF Improvements Phase II	$ 56,666,668.00	$ -	$ -	$ 28,333,334.00	50%	FY 26-27
-	Indirect Charges[4]	-	-	$ 20,094.00	-	-	n/a
	GRAND TOTAL	**$ 99,191,851.00**	**$ 2,757,646.26**	**$ 46,624.43**	**$ 29,256,708.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Water Capital Facility Charge (Fund 605)

Fund Balance: $1,597,810.08

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
n/a	Recycled Water: AWPF Storage Construction	$ 6,000,000.00	$ -	$ -	$ 3,000,000.00	50%	FY 27-28
n/a	Aquifer Storage and Recovery (ASR) Wells Construction	$ 31,350,000.00	$ -	$ -	$ 15,675,000.00	50%	FY 27-28
-	Indirect Charges[4]	$ -	$ -	$ 4,177.00	-	-	n/a
	GRAND TOTAL	**$ 37,350,000.00**	$ -	**$ 4,177.00**	**$ 18,675,000.00**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

2) Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Wastewater Connection Fee (Fund 613)

Fund Balance: $13,674,682.28

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee[2]	Approx. Construction Start Date[3]
C2236/226605	Wastewater Maintenance Building Expansion	$ 10,000,000.00	$ -	$ -	$ 5,000,000.00	50%	FY 25-26
n/a	Eastern Trunk MH Rehabilitation	$ 3,000,000.00	$ -	$ -	$ 2,000,000.00	67%	FY 24-25
C2232/226601	Wastewater Collection: Lift Station Improvements	$ 3,000,000.00	$ -	$ -	$ 3,000,000.00	100%	FY 23-24
C2029/206602	Wastewater Collection: UPRR Central Trunk Sewer Pipe Replacement	$ 6,000,000.00	$ -	$ -	$ 4,000,000.00	67%	FY 24-25
-	Indirect Charges[4]	-	-	$ 18,896.00	-	-	n/a
	GRAND TOTAL	**$ 22,000,000.00**	**$ -**	**$ 18,896.00**	**$ 14,000,000.00**		

1) Budgets identified by City CIP Staff and are anticipated project budgets that will be reflected in the next CIP update.

2) Subject to change pending CIP Budget plans and available funding. Rounded to the nearest hundredth of the percent.

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

4) Indirect Charges include central services expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Affordable Housing In-Lieu Fee (Fund 360-7050)

Fund Balance: $2,966,385.12

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date[2]
M2103 / 215103	Central Terrace Development Loan	$ 1,366,000.00	$ -	$ 38,147.36	$ 1,327,852.64	100%	In Progress
M2305	OHA Loan Agreement Successor Parcel	$ 212,740.00	$ -	$ 212,740.00	$ -	100%	Completed
n/a	7th and Meta Site Acquisition	$ 120,000.00	$ -	$ -	$ 120,000.00	100%	FY 23-24
n/a	2051 Mariposa Street and 1250 Azalea Street Property Acquisition[3]	$ 116,280.00	$ -	$ 116,279.68	$ -	100%	Completed
n/a	Other Charges[4]	-	-	$ 113,808.89	-	-	-
	GRAND TOTAL	**$ 1,815,020.00**	**$ -**	**$ 480,975.93**	**$ 1,447,852.64**		

1) Budgets identified in the City of Oxnard 2022-2027 Capital Improvement Program and by City Finance and CIP Staff.

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

3) Contribution to the Housing Authority of the City of Oxnard for the rehabilitation and improvements of the sites.

4) Other Charges include personnel and resource expenses related to administering the fee program.

Note: Small variances may appear due to rounding.

Utility Undergrounding In-Lieu Fee (Fund 350-8070)

Fund Balance: $1,680,337.93

Project No.	Project Name	Project Budget[1]	Expenditures to Date	FY22-23 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date
-	Undergrounding of Overhead Utilities - Citywide	$ 2,000,000	$ -	$ -	$ 2,000,000	100%	FY 27-28
	GRAND TOTAL	**$ 2,000,000**	**$ -**	**$ -**	**$ 2,000,000**		

1) Budget identified by City Staff in preparation for updated CIP project list.

Five-Year Fund Holdings Test

Fund No.	Fund Name	Fund Balance (as of 6/30/23)	Five Year Holdings Balance	Future Improvement Project Costs	
350-8020	Park Acquisition & Development	$835,758	$504,037	$1,589,790	Pass
350-8030	Storm Drain Facility Fee	$10,032,449	$7,775,976	$13,450,000	Pass
350-8040	Traffic Circulation Fee	$15,997,892	$1,497,349	$16,023,058	Pass
350-8050	Capital Growth Fee (Residential)	$1,227,304	$0	$8,005,679	Pass
350-8060	Capital Growth Fee (Non-Residential)	$2,359,607	$0	$4,510,226	Pass
350-8055	Mobility Fee	$805,284	$0	$2,650,000	Pass
350-8080	Public Art Program Fee	$1,210,450	$0	$700,000	Pass
603	Water Resource Development Fee	$18,435,147	$14,632,121	$29,256,708	Pass
605	Water Capital Facility Charge	$1,597,810	$1,077,399	$18,675,000	Pass
613	Wastewater Collection Connection & Treatment Fee	$13,674,682	$10,070,961	$14,000,000	Pass
360-7050	Affordable Housing In-Lieu Fee	$2,966,385	$1,176,609	$1,447,853	Pass
350-8070	Utility Undergrounding In-Lieu Fee	$1,680,338	$1,493,901	$2,000,000	Pass

CITY OF OXNARD CALIFORNIA

QUESTIONS

FINANCE AND GOVERNANCE COMMITTEE
AGENDA REPORT

REPORTS
AGENDA ITEM NO. D.2

DATE: December 12, 2023

TO: Finance & Governance Committee

FROM: Javier Chagoyen-Lazaro, Chief Financial Officer, (805) 385-5400, javier.chagoyenlazaro@oxnard.org

SUBJECT: First Amendment to External Auditor Agreement A-8223 (10 minutes).

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council approve and authorize the Mayor to execute the First Amendment to Agreement A-8223 with Eadie + Payne, LLP, to increase the amount by $20,000, for a total amended not-to-exceed amount over 5 years of $1,095,100 for FY 2022-23 Annual Comprehensive Financial Reporting (ACFR)/Single-Audit/Ancillary Assistance.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/anhzOPzmvU0

BACKGROUND

Following a request for proposals process, in May 2020, the City executed contract A-8223 with the external audit firm Eadie + Payne, LLP (E+P) to conduct the City of Oxnard's annual and Single audits for five fiscal years from FY 2019-2020 through FY 2023-2024. The contract agreement amount is $1,075,100, with a fiscal year not to exceed amount of $210,600 for FY2019/20 to FY2020/21, $216,100 for FY 2021/22 to FY2022/23 and $221,700 for FY2023/24.

DISCUSSION

The City went live in October 2022 with the financial module of the Tyler Munis Enterprise Resources Program (ERP), to track all City financial transactions, making FY 2022/23 the first year in which the City is producing financials with the information recorded in the new ERP. During the field work in October 2023, E+P identified additional work needed to gain reasonable assurance on the City's financial statements. Specifically, this additional work included validating the conversion of data from the previous accounting system (HTE), implementing internal and information technology controls, as well as proper mapping of beginning balances from HTE to the new financial ERP.

This first amendment is requesting an additional $20,000 for audit services for the fiscal year audit ending June 30, 2023, and it is detailed in the table below.

Item No.	Description	Requested Additional Fee
1	Testing of additional IT general controls implemented in Tyler Munis	3,505
2	Understanding the new accounting system	2,445
3	Additional testing of internal controls due to change in accounting system *(such as payroll, cash, and contracts)*	4,995
4	Testing of transfer of H.T.E. FY2022 ending balances loaded to Munis	1,240
5	Time spent on importing new trial balance, grouping new accounts, and mapping new funds	7,815
	Total	**20,000**

FY 2022/23 is the fourth year of the City's auditing contract with E+P, of a five year agreement to provide audit services to the City. With the proposed increase of $20,000 for FY2022/23, the fiscal year not to exceed amount will be changed from $216,100 to $236,100 and revising the total of the five-year contract from $1,075,100 to $1,095,100.

STRATEGIC PRIORITIES

This agenda item is a routine operational item or does not relate to the five strategic priorities adopted by City Council on March 16, 2021.

FINANCIAL IMPACT

There is sufficient FY2023-24 budget in Finance operational contract to fund for the proposed amendment.

For Finance Use Only: General Fund (Org. 1011602 Obj. 53210)

Prepared by: Beth Vo, Assistant Chief Financial Officer

ATTACHMENTS

1. First Amendment to Eadie + Payne Agreement A-8223.v2
2. A-8223 E + P Agreement
3. Amendment to External Auditor Agreement Presentation

FIRST AMENDMENT TO AGREEMENT FOR PROFESSIONAL SERVICES

This First Amendment ("First Amendment") to the Agreement for Professional Services ("Agreement") is made and entered into in the County of Ventura, State of California, this 19th day of December, 2023 by and between the City of Oxnard, a municipal corporation ("City"), and Eadie + Payne, LLP. ("Consultant"). This First Amendment amends the Agreement entered into on May 19, 2020, by City and Consultant.

City and Consultant agree as follows:

1. Section 6 of the Cover Page of the Agreement is amended as follows:
   a) The figure "$1,075,100.00" is replaced by the figure "$1,095,100.00"

2. The "Rates and Costs Exhibit" attached to the Agreement is amended to include the Additional Fees Exhibit. The Additional Fees Exhibit is attached hereto and incorporated herein by this reference into the Agreement.

3. As so amended, the Agreement remains in full force and effect.

[Signatures on next page]

IN WITNESS WHEREOF, the parties hereto have executed the Amendment on the date first written above.

CITY OF OXNARD

______________________ __________
John C. Zaragoza, Mayor Date

ATTEST:

______________________ __________
Rose Chaparro, City Clerk Date
(only if Mayor signs)

APPROVED AS TO FORM:

______________________ __________
Stephen M. Fischer, City Date
Attorney (always required)

EADIE + PAYNE, LLP

______________________ __________
Eden C. Casareno, Partner Date

______________________ __________
Frank Zabaleta, Managing Partner Date

ADDITIONAL FEES EXHIBIT

Additional fees for audit services for the fiscal year audit ending in June 30, 2023

Item No.	FY 2022/23 Description	Requested Additional Fee
1	Testing of additional IT general controls implemented in Tyler Munis	3,505
2	Understanding the new accounting system	2,445
3	Additional testing of internal controls due to change in accounting system *(such as payroll, cash, and contracts)*	4,995
4	Testing of transfer of H.T.E. FY2022 ending balances loaded to Munis	1,240
5	Time spent on importing new trial balance, grouping new accounts, and mapping new funds	7,815
	Total	**20,000**

AGREEMENT FOR PROFESSIONAL SERVICES
COVER PAGE

(1) Agreement Start Date: May 19th, 2020.

(2) Consultant: Eadie and Payne

(3) Services: Professional Audit Services

(4) Schedule of Services:

- The period of performance anticipated for this agreement is for financial audits and Single Audits for each of the five fiscal years from FY 2019-20 through FY 2023-24.

(5) Agreement Ending Date: June 30, 2025.

(6) Total Agreement Amount: $1,075,100.00

(7) City's Project Manager: Kevin Riper Chief Financial Officer

(8) Consultant's Project Manager: Hong Nguyen Client Service Executive

(9) Insurance Coverage: INS-B

(10) Addresses for Notice:

FOR CONSULTANT:

3880 Lemon St. Ste 300
Riverside, CA 92501

FOR CITY:

300 W Third Street.
Oxnard, CA 93030

(11) Contact Emails:

CONSULTANT'S PROJECT

Hong Nguyen

hnguyen@eadiepaynellp.com

CITY'S PROJECT MANAGER:
MANAGER:

Kevin Riper
kevin.riper@oxnard.org

The Agreement for Professional Services is attached hereto and incorporated herein by this reference. The following exhibits are also attached hereto and incorporated herein by this reference into the Agreement:

COUNCIL APPROVED
5/19/2020 N3
DATE

- ☐ Scope of Services Exhibit
- ☐ Rates and Costs Exhibit
- ☐ Insurance Exhibit (INS- B)

Table of Contents

For

Professional Audit Services Agreement

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT FOR PROFESSIONAL SERVICES ("Agreement") is entered into in Ventura County, California, on the date that is written as "(1) Agreement Start Date" on the Cover Page, which is attached hereto and incorporated herein by this reference. This Agreement is entered by and between the City of Oxnard ("City") and the person or entity listed as "(2) Consultant" on the Cover Page, subject to the following terms and conditions:

1. Scope of Services. Consultant shall provide to the City the services listed as "(3) Services" on the Cover Page (the "Services"). Consultant shall provide the Services during the term of this Agreement, as set forth below, according to the schedule written as "(4) Schedule of Services" on the Cover Page, and as further explained in the Scope of Services Exhibit, which is attached hereto and incorporated herein by this reference. In the event of any conflict between the terms of this Agreement and any incorporated document(s), the terms of this Agreement shall control.

2. Standard of Performance. Consultant shall undertake and complete the Services to conclusion using the standard of care, skill and diligence normally provided by a professional person in the performance of similar consulting services.

3. Correction of Errors. Consultant shall correct, at its expense, all errors which may be disclosed during review of the Services. Should Consultant fail to make such correction in a reasonably timely manner, such correction shall be made by City, and the cost thereof shall be paid by Consultant.

4. Term. This Agreement shall begin on the date that is written as "(1) Agreement Start Date" on the Cover Page and shall end on the date that is written as "(5) Agreement Ending Date" on the Cover Page. Time is of the essence in this Agreement.

5. Compensation. For the Services performed during the term of this Agreement, City shall pay Consultant an amount not to exceed the amount that is listed as "(6) Total Agreement Amount" on the Cover Page, at the rates listed in Rates and Costs Exhibit, attached hereto and incorporated herein by this reference. The rates in Rates and Costs Exhibit shall be in effect through the end of this Agreement. Except as otherwise expressly provided in this Agreement, the City shall not be responsible for expenses incurred by the Consultant in performing the Services.

6. Invoices. Consultant shall submit a payment request to the City by the end of each calendar month listing the Services provided, costs of those Services, and total amount due for the month. Each invoice must also list the current balance on the Agreement, including that invoice, as well as the months remaining on the term of the Agreement.

7. Acceptance of Payment. Consultant's acceptance of final payment made pursuant to this Agreement shall constitute a release of City from all claims and liabilities for compensation to Consultant for anything completed, finished or relating to the Services. City's payment shall not constitute nor be deemed a release of the responsibility and liability of Consultant for the accuracy and competency of the information provided and/or the Services performed hereunder, nor shall such payment be deemed to be an assumption of responsibility or liability by City for any defect or error in the Services performed by Consultant and its employees, agents and subcontractors. Consultant shall provide the City with a completed Request for Taxpayer Identification Number and Certification, as issued by the Internal Revenue Service. If any sales tax is due for the Services performed by Consultant or materials or products provided to City by Consultant, Consultant shall pay the sales tax. City shall not reimburse Consultant for sales taxes paid by Consultant.

8. Non-Appropriation of Funds. Payments to be made to Consultant by City for the Services performed within the current fiscal year are within the current fiscal budget and within an available, unexhausted and unencumbered appropriation of City. In the event City does not appropriate sufficient funds for payment of the Services beyond the current fiscal year, this Agreement shall cover payment for the Services only up to the conclusion of the last fiscal year in which City appropriated sufficient funds and shall automatically terminate at that fiscal year's conclusion.

9. Coordination of Services. The Services shall be coordinated with the person in the position listed in "(7) City's Project Manager" on the Cover Page, subject to the direction of the City Manager and Department Director. Consultant hereby designates the person in the position listed in "(8) Consultant's Project Manager" on the Cover Page as the person responsible for the Services who shall coordinate with City's Project Manager in making binding decisions in line with this Agreement on behalf of Consultant.

10. Personnel. Consultant represents that it has, or shall secure at its own expense, all personnel required to perform the Services. Any person who performs engineering services pursuant to this Agreement shall be licensed as a Civil Engineer by the State of California and in good standing. Consultant shall make reasonable efforts to maintain the continuity of Consultant's staff who are assigned to perform the Services. Consultant may associate with or employ associates or subcontractors in the performance of the Services, but at all times shall Vendor be responsible for its associates and subcontractors' labor, advice or materials provided in furtherance of providing the Services. Should any of Consultant's employees, assigns or subcontractors not conduct him- or herself appropriately, as determined by the City's Project Manager, in the process of providing the Services or any portion thereof, the City's Project Manager may notify the Consultant's Project Manager, who shall immediately handle the problem, as determined appropriate by him or her, such that the problem does not persist.

11. Additional Work. City may request additional specified work under this Agreement. The City's Project Manager must authorize all such work in writing before commencement. Consultant shall perform such work, and City shall pay for such additional work, in accordance with Rates and Costs Exhibit. Should the work not fall under any such listed rate or cost, Consultant shall submit a quote for all additional work, which the City's Project Manager must approve in writing before any such work may commence. The City shall compensate Consultant for any work that does not fall under a rate or cost listed in the Rates and Costs Exhibit, and for which Consultant did not obtain the City's Project Manager's written approval before work commenced, as determined by the City's Project Manager in his or her sole discretion.

12. Audit. City shall have the option of inspecting, auditing and/or reproducing all records and other written materials used by Consultant in preparing its billings to City as a condition precedent to any payment to Consultant. Consultant will promptly furnish all documents requested by City. Additionally, if this Agreement is in excess of $10,000, the State Auditor may examine and audit Consultant for a period of 3 years after final payment under the Agreement. Regardless of whether a State audit is permitted, Consultant shall maintain and preserve all such records for a period of at least 3 years after final payment under the Agreement. Consultant shall include a copy of this Section 12 in all contracts with its subcontractors, and Consultant shall be responsible for immediately obtaining those records or other written material from its subcontractors upon a request by the State Auditor and/or City.

13. Termination. City may terminate this Agreement at any time, with or without cause and without penalty, upon 15 days prior written notice. Such termination shall be effective on the date specified in the notice, or if no date is specified, then 10 calendar days from the date of delivery or mailing of such notice. Consultant may terminate this Agreement at any time, with or without cause and without penalty, upon 30 days prior written notice. Such termination shall be effective on the date specified in the notice, or if no date is specified, then 10 calendar days from the date of delivery or mailing of such notice and only if all assignments accepted by Consultant have been completed before the date of termination. In the event of termination of this Agreement by either party due to no fault or failure of performance by Consultant, City shall pay Consultant compensation for all Services satisfactorily completed in accordance with all of the terms and provisions of this Agreement, as determined by the City, before the effective date of termination; provided, in no event shall the Consultant receive an amount exceeding that which would have been paid to Consultant for the full performance of the Services.

14. Hold Harmless, Defense and Indemnity.

If Consultant provides any architectural, landscape architectural, engineering or land surveying ("design professional") services, to the maximum extent permitted by law, Consultant shall hold harmless, defend, and indemnify City, its legislative and advisory bodies, and the City's officials, directors, officers, employees, and agents (collectively, "Indemnitees") from and against any and all claims, demands, causes of action, damages, injuries, liabilities, losses, penalties, fines, judgments, costs or expenses, including reimbursement of attorneys' fees, court costs and costs of alternative dispute resolution, including but not limited to those relating to death or injury to any person and injury to any property (collectively, "Claims"), to the extent that the Claims arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Consultant or of any of its officers, employees, subcontractors or agents in the performance of the Agreement or in the failure to comply with any of the obligations contained in this Agreement. Consultant's obligation to defend is a separate and distinct obligation from Consultant's duty to indemnify and applies through final judgment, including exhaustion of any appeals. Consultant shall be obligated to defend Indemnitees in all legal, equitable, administrative, or special proceedings, with counsel approved by the City Attorney, to the extent required herein immediately upon tender to Consultant of the Claim in any form or at any stage of an action or proceeding. The defense obligation includes the obligation to provide independent defense counsel if the Consultant asserts that the liability is caused in whole or in part by the negligence or willful misconduct of any of the Indemnitees.

If Consultant provides no design professional services, to the maximum extent permitted by law, Consultant shall hold harmless, defend and indemnify the Indemnitees from and against any and all Claims, which arise out of, pertain to, or relate to the performance of this Agreement, or the failure to comply with any of the obligations contained in this Agreement, by Consultant or of any of its officials, directors, officers, employees, subcontractors, or agents. Consultant's obligation to defend is a separate and distinct obligation from Consultant's duty to indemnify and applies through final judgment, including exhaustion of any appeals. Consultant shall be obligated to defend Indemnitees in all legal, equitable, administrative, or special proceedings, with counsel approved by the City Attorney, immediately upon tender to Consultant of the Claim in any form or at any stage of an action or proceeding. The defense obligation includes the obligation to provide independent defense counsel if Consultant asserts that the liability is caused in whole or in part by the negligence or willful misconduct of any of the Indemnitees.

a. The review, acceptance or approval of Consultant's work or work product by any of the Indemnitees shall not affect, relieve or reduce Consultant's indemnification or defense obligations. This Section 14 shall survive completion of the Services or termination of this Agreement. The provisions of this Section 14 shall not be restricted by and does not affect the provisions of this Agreement relating to insurance.

15. Insurance. Consultant shall obtain and maintain during the performance of any services under this Agreement the insurance coverages listed within the insurance document stated in "(9) Insurance Coverage" on the Cover Page and in the Insurance Exhibit, which is attached hereto and incorporated herein by this reference, unless the City's Risk Manager waives, in writing, the requirement that Consultant obtain and maintain such insurance coverages. Consultant shall, before performance of any Services, file with the City's Risk Manager evidence of insurance coverage as specified in "(9) Insurance Coverage" on the Cover Page and in the Insurance Exhibit. Maintenance of insurance coverages by Consultant is a material element of this Agreement. Consultant's failure to maintain or renew insurance coverages or to provide renewal evidence, and any lapse in insurance coverage, may be considered a material breach of this Agreement.

16. Documents and Materials.

a. All final computations, exhibits, files, plans, correspondence, reports, drawings, designs, data, photographs, specifications, information, images, video files, media, or other deliverables prepared, created, drawn, calculated, photographed or developed by Consultant pursuant to this Agreement, with the exception of audit workpapers ("Documents and Materials") shall be the City's property without restriction or limitation upon its use, duplication or dissemination. All Documents and Materials shall be considered "works made for hire," and all

Documents and Materials and any and all intellectual property rights arising from their creation, including, but not limited to, all copyrights and other proprietary rights, shall be and remain the property of the City without restriction or limitation upon their use, duplication or dissemination by the City. Consultant shall not obtain or attempt to obtain copyright protection as to any Documents and Materials. Consultant hereby assigns to the City all ownership and any and all intellectual property rights to the Documents and Materials that are not otherwise vested in the City pursuant to this Section 16.

b. Consultant shall deliver all Documents and Materials to City's Project Manager upon completion of the Services or termination of this Agreement without additional cost or expense to the City. Additionally, anytime at City's request, City shall be entitled to possession of, and Consultant shall furnish to City's Project Manager within 10 calendar days, any or all of the Documents and Materials without additional cost or expense to the City. In both situations, if Consultant prepares Documents and Materials on a computer, Consultant shall provide City with said Documents and Materials both in a printed format and in an electronic format that is acceptable to the City. Consultant may retain copies of these Documents and Materials but must request permission from the City before use, duplication or dissemination of these Documents and Materials for any purpose other than for the Services provided to the City pursuant to this Agreement.

c. Any substantive modification of the Documents and Materials by City staff or any use of the completed Documents and Materials for other City projects, or any use of incomplete Documents and Materials, without the written consent of Consultant, shall be at City's sole risk and without liability or legal exposure to Consultant.

d. Consultant warrants and represents that it has secured all necessary licenses, consents or approvals to use any instrumentality, thing or component as to which any intellectual property right exists, including computer software, used in the rendering of the Services and the production of all Documents and Materials, and that the City has full legal title to and the right to use, duplicate or disseminate the Documents and Materials. Consultant shall defend, indemnify and hold Indemnitees harmless from any loss, claim or liability in any way related to a claim that City's use of any of the Documents and Materials is violating federal, state or local laws, any contractual provisions, or any laws relating to trade names, licenses, franchises, copyrights, patents or other means of protecting intellectual property rights and/or interests in products or inventions. Consultant shall bear all costs arising from the use of patented, copyrighted, trade secret or trademarked documents, materials, equipment, devices or processes in connection with its provision of the services and Documents and Materials. In the event the use of any of the Documents and Materials by the City is held to constitute an infringement and the use of any of the same is enjoined, Consultant, at its own expense, shall: secure for City the right to continue using the Documents and Materials by suspension of any injunction, or by procuring a license or licenses for City; or modify the Documents and Materials so that they become non-infringing while remaining in compliance with the requirements of this Agreement.

e. This Section 16 shall survive the termination of this Agreement.

17. Confidentiality of Information.

a. For the purposes of this Agreement, "Confidential Information" means all information, in whatever form transmitted, relating to the past, present or future business affairs of the City, including without limitation, (i) technical information, including patent, copyright, trade secret, and other proprietary information, techniques, sketches, drawings, models, inventions, processes, apparatus, equipment, algorithms, software programs, software source documents, and formulas; or (ii) non-technical information, including without limitation finances, financial and accounting data and information with the exception of information contained in audit workpapers, suppliers, customers, customer lists, purchasing data and any other information belonging to the City or to a third party whose information is in the City's possession or control under obligations of confidentiality, and which is disclosed to Consultant or is developed by Consultant in whole or in part at the City's expense.

b. All Documents and Materials shall be considered Confidential Information and shall not be reproduced, transmitted, disclosed or used by the Consultant without the written consent of the City, except as may be necessary for Consultant to fulfill its obligations to the City. Following Consultant's completion of the Services, Consultant shall promptly destroy all such confidential information in its possession or control, with the exception of information contained in audit workpapers, and certify such destruction to City in a writing signed by an authorized representative.

c. Notwithstanding the above, these limitations shall not apply to information that (i) is already known to Consultant at the time of that information's disclosure or becomes publicly known through no wrongful act or omission of Consultant, (ii) is communicated to a third party with the express written consent of City and is not subject to restrictions on further use or disclosure, (iii) is independently developed by Consultant and has no relation to this Agreement, or (iv) is required by law, court order, court-issued subpoena or other legal process to be disclosed; provided, however, that before making such disclosure, Consultant shall immediately provide City with written notice and a reasonable opportunity for City to object to the disclosure or to take action to maintain the confidentiality of the information, unless such prior disclosure is legally impermissible.

d. Consultant shall use reasonable care to protect the Confidential Information. In the event of a breach or threatened breach of this Agreement, City shall be entitled to obtain an injunction prohibiting any such breach, the costs of which shall be paid by Consultant. Any relief granted shall be in addition to and not in lieu of any other legal or equitable relief, including money damages. The parties acknowledge that Confidential Information is valuable and unique and that disclosure of the Confidential Information in breach of this Agreement may result in irreparable injury to the City.

e. Other than an obligation upon the City to deal in good faith, the City makes no warranties and shall bear no liability or responsibility for errors or omissions in any Confidential Information disclosed under this Agreement or for any business decisions made by Consultant in reliance on any Confidential Information disclosed under this Agreement.

f. This Section 17 shall survive the termination of this Agreement.

18. Independent Contractor. Consultant is and shall at all times remain, as to City, a wholly independent contractor. Neither City nor any of its employees or agents shall have control over the conduct of Consultant or any of its employees, except as stated in this Agreement. Consultant has and shall retain the right to exercise full control over the employment, direction, means of performance, location, compensation and discharge of all persons assisting Consultant, and it is free to dispose of all portions of its time which it is not obligated to devote to City in such a manner and to such persons, firms, or corporations as Consultant wishes except as expressly provided in this Agreement. This Agreement shall not be interpreted to prevent or preclude Consultant from rendering any services for Consultant's own account or to any other person or entity as Consultant in its sole discretion shall determine; provided, however, that performing such services shall not materially interfere with the Services Consultant shall perform for the City. Except as City's Project Manager specifies in writing, Consultant and its employees and agents have no authority, express or implied, to act on behalf of City in any capacity, to incur any debt, obligation or liability on behalf of City, bind City in any manner, or otherwise act on behalf of City as an agent. Consultant and its employees are not employees of the City. Consultant and its employees are not entitled to receive from City any of the benefits or rights afforded employees of City, including but not limited to reserve leave, sick leave, vacation leave, holiday leave, compensatory leave, Public Employees Retirement System benefits, and health, life, dental, long-term disability and workers' compensation insurance benefits. Consultant shall not, at any time or in any manner, represent that it or any of its agents or employees are in any manner agents or employees of the City. Consultant agrees to pay all required taxes on amounts paid to Consultant under this Agreement, and to indemnify and hold City harmless from any and all taxes, assessments, penalties, and interest asserted against City by reason of the independent contractor relationship created by this Agreement. Consultant shall be solely responsible for, and shall save City harmless from, all matters relating to the payment of Consultant's subcontractors, material suppliers, directors, officers, employees, agents and representatives, including compliance with social security requirements, federal and State income tax withholding, and all other regulations governing employer-employee relations, as applicable. City shall have the right to offset against the amount of any compensation due to Consultant under this Agreement any amount due to City from Consultant as a result of its failure to promptly pay to City any reimbursement or indemnification arising under this Section 18.

19. Nondiscriminatory Employment. Consultant shall not unlawfully discriminate against any individual based on race, color, religion or religious creed, national origin, ancestry, ethnic group identification, primary language, physical disability, mental disability, medical condition, genetic information, marital status, gender, gender identity, gender expression, sex, sexual orientation, age, immigration status, citizenship or military and veteran status. Consultant understands and agrees that it is bound by and will comply with all legal nondiscrimination mandates. For every subcontractor who will perform Services, Consultant shall be responsible for such subcontractor's compliance with this Section 19.

20. Consultant's Representations. Consultant represents, covenants and guarantees that: a) Consultant is licensed, qualified, and capable of furnishing the labor, materials, and expertise necessary to perform the Services in accordance with the terms and conditions set forth in this Agreement; b) there are no obligations, commitments, or impediments of any kind that will limit or prevent Consultant's full performance under this Agreement; c) to the extent required by the standard of practice, Consultant has investigated and considered the scope of Services performed, has carefully considered how the Services should be performed, and understands the facilities, difficulties and restrictions attending performance of the Services under this Agreement.

21. Compliance with Laws. In performing the Services under this Agreement, Consultant shall comply with all applicable laws, ordinances and regulations. Before providing any Services under this Agreement, Consultant shall, at its own expense, obtain and maintain all required certificates, licenses and permits, including a City business tax certificate.

22. Conflict of Interest. If, in performing the Services set forth in this Agreement, Consultant makes, or participates in, a "governmental decision" as described in Title 2, Section 18701(a)(2) of the California Code of Regulations, or performs the same or substantially all the same duties for City that would otherwise be performed by a City employee holding a position specified in City's conflict of interest code, Consultant shall be subject to City's conflict of interest code, the requirements of which include the filing of one or more statements of economic interests disclosing the relevant financial interests of Consultant's personnel providing the Services set forth in this Agreement. Furthermore, Consultant shall not to accept any employment or representation during the term of this Agreement or within 12 months after completion of the Services which is or may likely make Consultant "financially interested," as provided in California Government Code Sections 1090 and 87100, in any decisions made by City on any matter in connection with which Consultant has been retained pursuant to this Agreement.

23. Fictitious Name. If Consultant has a fictitious name, Consultant shall submit to the City a new Fictitious Business Name Statement approved by any California county before Consultant's prior Fictitious Business Name Statement expires if such expiration may occur during the term of this Agreement, including any term amendment.

24. Non-Assignability. This Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's personnel's unique competence, experience and specialized personal knowledge. Consultant shall not assign or transfer any interest in this Agreement or any part thereof, whether by assignment or novation, without City's prior written consent, which may be withheld for any reason or for no reason at all. Any purported assignment without written consent shall be null, void, and of no effect, and Consultant shall hold harmless, defend and indemnify Indemnitees from and against all Claims arising from or relating to any unauthorized assignment.

25. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the heirs, executors, administrators, successors and assigns of Consultant.

26. Applicable Law; Venue. The validity, interpretation, and performance of this Agreement shall be controlled by and construed under the laws of the State of California, excluding California's choice of law rules. Venue for any such action relating to the Agreement shall be in the Ventura County Superior Court.

27. Titles. The titles used in this Agreement are for convenience only and shall in no way define, limit or describe the scope or intent of this Agreement or any part of it.

28. Force Majeure. Neither City nor Consultant shall be responsible for delays or failures in performance resulting from acts beyond the control of either party. Such acts shall include but are not be limited to acts of God, riots, acts of war, epidemics, fire, earthquakes, or other disasters.

29. Authority. Any person executing this Agreement on behalf of Consultant warrants and represents that s/he has the authority to execute this Agreement on behalf of Consultant and to bind it to the performance of these obligations.

30. Binding Agreement. The parties do not intend this Agreement to be binding upon them and shall not be held liable to its terms until it is fully executed by all required signers.

31. Integration; Amendment. This Agreement, including any other documents incorporated herein by specific reference, constitutes the entire and integrated agreement of City and Consultant regarding the subject matter described herein. This Agreement supersedes all prior oral or written communications, negotiations, representations, agreements and promises. This Agreement may not be modified or amended, nor any provision or breach waived, except in a writing, signed by both parties, that expressly refers to this Agreement.

32. Construction. In the event of any asserted ambiguity in or dispute regarding the interpretation of any matter herein, the interpretation of this Agreement shall not be resolved by any rules of construction providing for interpretation against the party who causes the uncertainty to exist or who drafted the Agreement in whole or in part.

33. No Waiver. Waiver by either party of any one or more of the conditions of performance under this Agreement shall not be a waiver of any other condition of performance under this Agreement. In no event shall the making by City of any payment to Consultant constitute or be construed as a waiver by City of any breach of covenant, or any default that may then exist on the part of Consultant, and the making of any such payment by City shall in no way impair or prejudice any right or remedy available to City with regard to such breach or default.

34. Attorneys' Fees. The prevailing party shall be entitled to recover reasonable costs, attorneys' fees (including the reasonable value of the services rendered by the City Attorney's Office) and expenses, including investigation fees and expert witness fees, in addition to any other relieve to which that party may be entitled, in any legal action or other proceeding, including an action for declaratory relief, for the enforcement of this Agreement or because of an alleged dispute, breach, default or misrepresentation in connection with this Agreement.

35. Notice. Except as otherwise required by law, a notice or communication authorized or required by this Agreement shall be in writing and shall be deemed received—on (a) the day of delivery if delivered by hand or overnight courier service during City's regular business hours or (b) the third business day following deposit in the United States mail, postage prepaid—to the addresses listed as "(10) Addresses for Notice" on the Cover Page or at such other address as one party may notify the other in writing.

36. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which, when taken together, shall be deemed to be one and the same agreement. A signed copy of this Agreement transmitted by email to Project Managers' emails listed in "(11) Contact Emails" on the Cover Page or by other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Agreement for all purposes.

37. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

[Signatures on next page]

IN WITNESS WHEREOF, the parties hereto have executed the Agreement on the date that is written as "(1) Agreement Start Date" on the Cover Page.

CITY OF OXNARD	**Eadie and Payne**
	________________ Date Name, Title
☑ Tim Flynn, Mayor	Tim Flynn 5/19/20 Date
☐ Alexander Nguyen, City Manager	________________ Date
☐ Dan Willhite, Purchasing Manager	________________ Date
☐ Jose Chavez, Purchasing Agent	________________ Date

ATTEST:

Michelle Ascension, City Clerk (only if Mayor signs)	Michelle Ascension Date 5/19/20 ________________ Date

APPROVED AS TO FORM:

Stephen M. Fischer, City Attorney	________________ Date 5/18/2020

SCOPE OF SERVICES EXHIBIT

- Please refer to Eadie and Payne response to the RFP for a detailed description of the scope of services attached in **Tab D** of **Eadie and Paynes Request for Proposal Response**.

RATES AND COSTS EXHIBIT

Hourly rate detailed by partner, senior manager, manager, field supervisor and other staff.

SERVICE PROPOSAL

Title	Per hour Cost	Title	Per hour Cost
Partner	$ 280	Supervisor	$ 175
Director	$ 250	Senior	$150
Manager	$ 200	Staff	$ 125

City Audit and Related Reports	2019/20	2020/21	2021/22	2022/23	2023/24
State Controller Reports: 1) Cities Financial Transactions Report 2) Special Districts Financial Transactions Report City of Oxnard Financing Authority 3) Annual Street Report	$11,700	$11,700	$12,100	$12,100	$12,500
Single Audit Report	$16,800	$16,800	$17,300	$17,300	$17,800
CAFR audit	$157,500	$157,500	$161,300	$161,300	$165,200
CAFR preparation	$19,600	$19,600	$20,200	$20,200	$20,800
Measure O Report	$5,000	$5,000	$5,200	$5,200	$5,400
Total for Fiscal Year (not-to-exceed)	$210,600	$210,600	$216,100	$216,100	$221,700

INSURANCE EXHIBIT

Exhibit INS-B

INSURANCE REQUIREMENTS FOR CONSULTANTS (WITHOUT ERRORS AND OMISSIONS REQUIREMENT)

1. Consultant shall obtain and maintain during the performance of any services under this Agreement the following insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of services hereunder by Consultant, its agents, representatives, employees or subconsultants.

a. Commercial General Liability Insurance, including Contractual Liability, in an amount not less than $1,000,000 combined single limit for bodily injury and property damage for each claimant for general liability with coverage equivalent to Insurance Services Office Commercial General Liability Coverage (Occurrence Form CG 0001). If a general aggregate limit is used, that limit shall apply separately to the project or shall be twice the occurrence amount;

b. Business automobile liability insurance in an amount not less than $1,000,000 combined single limit for bodily injury and property damage for each claimant for automobile liability with coverage equivalent to Insurance Services Office Automobile Liability Coverage (Occurrence Form CA0001) covering Code No. 1, "any auto";

c. Workers' compensation insurance in compliance with the laws of the State of California, and employer's liability insurance in an amount not less than $1,000,000 per claimant. Additionally, the workers' compensation policy shall include a waiver of all rights of subrogation which the insurer may have against the City.

2. Consultant shall, prior to performance of any services, file with the Risk Manager certificates of insurance with original endorsements affecting coverage required by this Exhibit INS-B. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements are to be on the attached forms or on other forms approved by the Risk Manager. All certificates and endorsements are to be received and approved by the Risk Manager before work commences. City reserves the right to require complete certified copies of all required insurance policies at any time. The certificates of insurance and endorsements shall be sent via email (or fax if necessary) to the Risk Manager, addressed as follows (do not send hard copies):

City of Oxnard
Insurance Compliance
Reference No.
P.O. Box 100085 – OX
Duluth, GA 30096
Via Email: cityofoxnard@ebix.com
Via Fax: 678-259-1007

3. Consultant agrees that all insurance coverages shall be provided by a California admitted insurance carrier with an A.M. Best rating of A:VII or better and shall be endorsed to state that coverage may not be suspended, voided, canceled by either party, or reduced in coverage or limits without 30 days' prior written notice to the Risk Manager. The Risk Manager shall not approve or accept any endorsement if the endorsement contains "best effort" modifiers or if the insurer is relieved from the responsibility to give such notice.

4. Consultant agrees that the commercial general liability and business automobile liability insurance policies shall be endorsed to name City, its City Council, officers, employees and volunteers as additional insureds as respects: liability arising out of activities performed by or on behalf of Consultant; products and completed operations of Consultant; premises owned, occupied or used by Consultant; or automobiles owned, leased, hired or borrowed by Consultant. The coverage shall contain no special limitations on the scope of protection afforded to City, its City Council, officers, employees and volunteers. **The General liability Special Endorsement Form and Automobile Liability Special Endorsement Form attached to this Exhibit INS-B or substitute forms containing the same information and acceptable to the Risk Manager shall be used to provide the endorsements (ISO form CG 2010 11/85 or if not available. CG 2010 with an edition date prior to 01/04 and CG 2037).**

5. The coverages provided to City shall be primary and not contributing to or in excess of any existing City insurance coverages **(this must be endorsed)**. Additionally, the workers' compensation policy shall include a waiver of all rights of subrogation which the insurer may have against the City. Any failure to comply with reporting provisions of the policies shall not

affect coverage provided to City, its City Council, officers, employees and volunteers. The insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

6. Any deductibles or self-insured retentions must be declared to and approved by the Risk Manager. At the option of the Risk Manager, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects City, its City Council, officers, employees and volunteers, or the contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

7. All insurance standards applicable to Consultant shall also be applicable to Consultant's subconsultants. Consultant agrees to maintain appropriate agreements with subconsultants and to provide proper evidence of coverage upon receipt of a written request from the Risk Manager.

INSTRUCTION FOR SUBMITTING INSURANCE CERTIFICATES AND ENDORSEMENT FORMS

Certificates of Insurance

The sample accord form on the following page is provided to facilitate your preparation and submission of certificates of insurance. You may use this or any industry form that shows coverage as broad as that shown on the attached sample. **Please note the certificate holder address must be as shown on the attached sample accord form with the contract number and insurance exhibit identification information completed.** Improperly addressed certificates may delay the contract start-up date because the City's practice is to return unidentifiable insurance certificates to the insured for clarification as to the contract number. **Cancellation provisions must be endorsed to the policy. Modifying the certificate does not change coverage or obligate the carrier to provide notes of cancellation.**

Endorsement Forms

Original endorsements are required for general liability and automobile liability insurance policies and must be attached to the applicable certificate of insurance. City preference is that you use the endorsement forms which are attached. Substitute forms will be accepted, however, as long as they include provisions comparable to the attached.

INS-B.doc

ACORD CERTIFICATE OF INSURANCE

ISSUE DATE (MM/DD/YY)

PRODUCER	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.
CODE SUB-CODE	**COMPANIES AFFORDING INSURANCE COVERAGE**
INSURED	COMPANY LETTER A SPECIFY COMPANY NAMES IN THIS SPACE
	COMPANY LETTER B

COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	GENERAL LIABILITY [x] COMMERCIAL GENERAL LIABILITY [x] CLAIMS MADE [x] OCCUR [x] OWNER'S & CONTRACTOR'S PROT				GENERAL AGGREGATE PRODUCTS-COMP/OP AGG. PERSONAL & ADV. INJURY EACH OCCURRENCE FIRE DAMAGE (Any one fire) MED. EXPENSE (Any one person)	$1,000,000 $1,000,000 $1,000,000 $1,000,000 $ $
A	AUTOMOBILE LIABILITY [x] ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS GARAGE LIABILITY				COMBINED SINGLE LIMIT BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE	$1,000,000 $ $ $
A	EXCESS LIABILITY UMBRELLA FORM OTHER THAN UMBRELLA FORM				EACH OCCURRENCE AGGREGATE	$ $
A	WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY				STATUTORY LIMITS EACH ACCIDENT DISEASE-POLICY LIMIT DISEASE-EACH EMPLOYEE	 $1,000,000 $1,000,000 $1,000,000
A	OTHER					

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/RESTRICTIONS/SPECIAL ITEMS

CERTIFICATE HOLDER	CANCELLATION
CITY OF OXNARD **Attn: Insurance Compliance** **Reference No._______** **P.O. Box 100085 – OX** **Duluth, GA 30096** **Via Email: cityofoxnard@ebix.com** **Via Fax: 678-259-1007**	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ~~ENDEAVOR TO~~ MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT ~~BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.~~ AUTHORIZED REPRESENTATIVE

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SUBMIT IN DUPLICATE

GENERAL LIABILITY SPECIAL ENDORSEMENT FOR THE CITY OF OXNARD (the "City")

ENDORSEMENT NO.	ISSUE DATE (MM/DD/YY)

PRODUCER

Telephone:

NAMED INSURED

POLICY INFORMATION:
Insurance Company:
Policy No.:
Policy Period: (from) (to)
LOSS ADJUSTMENT EXPENSE Included in Limits
In Addition to Limits

Deductible
Self-Insured Retention
(check which) of $
with an Aggregate of $
applies to
coverage. Per
Occurrence Per
Claim
(which)

APPLICABILITY This insurance pertains to the operations, products and/or tenancy of the named insured under all written agreements and permits in force with the City unless checked here in which case only the following specific agreements and permits with the City are covered:

CITY AGREEMENTS/PERMITS

TYPE OF INSURANCE

GENERAL LIABILITY
COMMERCIAL GENERAL LIABILITY
COMPREHENSIVE GENERAL LIABILITY
OWNERS & CONTRACTORS PROTECTIVE

Claims Made
Retroactive Date
Occurrence

LIABILITY LIMITS IN THOUSANDS $

COVERAGES

COVERAGES	EACH OCCURRENCE	AGGREGATE
GENERAL		
PRODUCTS/COMPLETED OPERATIONS		
PERSONAL & ADVERTISING INJURY		
FIRE DAMAGE		

OTHER PROVISIONS

Underwriter=s representative for claims pursuant to this insurance.

CLAIMS:
Name:
Address:

Telephone: ( )

In consideration of the premium charged and notwithstanding any inconsistent statement in the policy to which this endorsement is attached or any endorsement now or hereafter attached thereto, insurance company agrees as follows:

1. **INSURED**. The City, its officers, agents, employees and volunteers are included as insureds with regard to liability and defense of suits arising from the operations, products and activities performed by or on behalf of the named insured.

2. **CONTRIBUTION NOT REQUIRED**. As respects: (a) work performed by the named insured for or on behalf of the City; or (b) products sold by the named insured to the City; or (c) premises leased by the named insured from the City, the insurance afforded by this policy shall be primary insurance as respects the City, its officers, agents, employees or volunteers; or stand in an unbroken chain of coverage excess of the named insured's scheduled underlying primary coverage. In either event, any other insurance maintained by the City, its officers, agents, employees or volunteers shall be in excess of this insurance and shall not contribute with it.

3. **SEVERABILITY OF INTEREST**. This insurance applies separately to each insured against whom claim is made or suit is brought except with respect to the company's limits of liability. The inclusion of any person or organization as an insured shall not affect any right which such person or organization would have as a claimant if not so included.

4. **CANCELLATION NOTICE**. With respect to the interests of the City, this insurance shall not be canceled, or materially reduced in coverage or limits except after thirty (30) days prior written notice by receipted delivery has been given to the City.

5. **PROVISIONS REGARDING THE INSURED'S DUTIES**. Any failure to comply with reporting provisions of the policy or breaches or violations of warranties shall not affect coverage provided to the City, its officers, agents, employees or volunteers.

6. **SCOPE OF COVERAGE**. This policy, if primary, affords coverage at least as broad as:

a. Insurance Services Office Commercial General Liability Coverage, "occurrence" form CG0001; or

b. If excess, affords coverage which is at least as broad as the primary insurance form CG0001.

Except as stated above nothing herein shall be held to waive, alter or extend any of the limits, conditions, agreements or exclusions of the policy to which this endorsement is attached.

ENDORSEMENT HOLDER

CITY OF OXNARD
Attn: Insurance Compliance
Reference No._______
P.O. Box 100085 – OX
Duluth, GA 30096
Via Email: cityofoxnard@ebix.com
Via Fax: 678-259-1007

AUTHORIZED REPRESENTATIVE

Broker/Agent Underwriter

I (print/type name), warrant that I have authority to bind the above-mentioned insurance company and by my signature hereon do so bind this company to this endorsement.

Signature

(original signature required)

Telephone: ( ) Date Signed

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AUTOMOBILE LIABILITY SPECIAL ENDORSEMENT
FOR THE CITY OF OXNARD (the "City")

SUBMIT IN DUPLICATE

ENDORSEMENT NO. ISSUE DATE (MM/DD/YY)

PRODUCER

Telephone:

NAMED INSURED

POLICY INFORMATION:

Insurance Company:
Policy No.:
Policy Period: (from) (to)
LOSS ADJUSTMENT EXPENSE Included in Limits
In Addition to Limits

Deductible Self-Insured Retention (check which) of $ with an Aggregate of $ applies to coverage. Per Occurrence Per Claim (which)

APPLICABILITY. This insurance pertains to the operations, products and/or tenancy of the named insured under all written agreements and permits in force with the City unless checked here in which case only the following specific agreements and permits with the City are covered:

CITY AGREEMENTS/PERMITS

TYPE OF INSURANCE

COMMERCIAL AUTO POLICY
BUSINESS AUTO POLICY
OTHER

OTHER PROVISIONS

LIMIT OF LIABILITY

$ per accident, for bodily injury and property damage.

CLAIMS: Underwriter's representative for claims pursuant to this insurance.

Name:

Address:

Telephone: ( )

In consideration of the premium charged and notwithstanding any inconsistent statement in the policy to which this endorsement is attached or any endorsement now or hereafter attached thereto, insurance company agrees as follows:

1. **INSURED**. The City, its officers, agents, volunteers and employees are included as insureds with regard to liability and defense of suits arising from the operations, products and activities performed by or on behalf of the named insured.

2. **CONTRIBUTION NOT REQUIRED**. As respects: (a) work performed by the named insured for or on behalf of the City; or (b) products sold by the named insured to the City; or (c) premises leased by the named insured from the City, the insurance afforded by this policy shall be primary insurance as respects the City, its officers, agents, employees or volunteers; or stand in an unbroken chain of coverage excess of the named insured's scheduled underlying primary coverage. In either event, any other insurance maintained by the City, its officers, agents, employees or volunteers shall be in excess of this insurance and shall not contribute with it.

3. **SEVERABILITY OF INTEREST**. This insurance applies separately to each insured against whom claim is made or suit is brought except with respect to the company's limits of liability. The inclusion of any person or organization as an insured shall not affect any right which such person or organization would have as a claimant if not so included.

4. **CANCELLATION NOTICE**. With respect to the interests of the City, this insurance shall not be canceled, or materially reduced in coverage or limits except after thirty (30) days prior written notice by receipted delivery has been given to the City.

5. **PROVISIONS REGARDING THE INSURED'S DUTIES**. Any failure to comply with reporting provisions of the policy or breaches or violations of warranties shall not affect coverage provided to the City, its officers, agents, employees or volunteers.

6. **SCOPE OF COVERAGE**. This policy, if primary, affords coverage at least as broad as:

a. Insurance Services Office Automobile Liability Coverage, "occurrence" form CA0001, code ("any auto"); or

b. If excess, affords coverage which is at least as broad as the primary insurance form referenced in the preceding section (1).

Except as stated above nothing herein shall be held to waive, alter or extend any of the limits, conditions, agreements or exclusions of the policy to which this endorsement is attached.

ENDORSEMENT HOLDER

CITY OF OXNARD
Attn: Insurance Compliance
Reference No._______
P.O. Box 100085 – OX
Duluth, GA 30096
Via Email: cityofoxnard@ebix.com
Via Fax: 678-259-1007

AUTHORIZED REPRESENTATIVE

Broker/Agent   Underwriter

I (print/type name), warrant that I have authority to bind the above-mentioned insurance company and by my signature hereon do so bind this company to this endorsement.

Signature

(original signature required)

Telephone: ( )   Date Signed

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Eadie and Paynes Request for Proposal Response

FIRST AMENDMENT TO EXTERNAL AUDITOR AGREEMENT A-8223

Presentation to Finance and Governance Committee

Presented By:

Beth Vo, Assistant Chief Financial Officer

CITY OF OXNARD CALIFORNIA

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council approve and authorize the Mayor to execute the First Amendment to Agreement A-8223 with Eadie + Payne, LLP, to increase the amount by $20,000, for a total amended not-to-exceed amount over 5 years of $1,095,100 for FY 2022-23 Annual Comprehensive Financial Reporting (ACFR)/Single-Audit/Ancillary Assistance.

BACKGROUND

In May 2020, City entered into a contract A-8223 with the external audit firm Eadie + Payne, LLP (E+P):

- To conduct the City of Oxnard's annual and Single audits for five fiscal years from FY 2019-2020 through FY 2023-2024.

- Contract agreement amount is $1,075,100, with a fiscal year not to exceed amount of $210,600 for FY2019/20 to FY2020/21, $216,100 for FY2021/22 to FY2022/23, and and $221,700 for FY2023/24.

ADDITIONAL WORK NEEDED

With Enterprise Resources Planning (ERP) Core Financials Module launched live in October of 2022:

- Fiscal year 2022-23 is the first fiscal year the City transition data from legacy HTE system and record FY2023 financials information to the new Tyler Munis ERP.

- During the October field work audit, E&P recognizes and identified additional field work needed to gain reasonable assurance of FY2023 financial statements.

- The auditor, Eadie & Payne, is requesting for an additional $20,000 to be added to fiscal year 2022/23 audit amount from $216,100 to $236,100.

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council approve and authorize the Mayor to execute the First Amendment to Agreement A-8223 with Eadie + Payne, LLP, to increase the amount by $20,000, for a total amended not-to-exceed amount over 5 years of $1,095,100 for FY 2022-23 Annual Comprehensive Financial Reporting (ACFR)/Single-Audit/Ancillary Assistance.

CITY OF OXNARD CALIFORNIA

QUESTIONS