

Public Facilities Fee Annual Report (PF-21-25)

Fiscal Years 2009-2014



City of Stockton
425 N. El Dorado Street
Stockton, CA 95202





CITY OF STOCKTON



CITY OF STOCKTON

Public Facilities Fee Report FYs 2009-2014

PRINCIPAL OFFICIALS

City Officials

Anthony Silva
Christina Fugazi
Elbert Holman
Susan Lofthus
Michael Tubbs
Dan Wright
Moses Zapien

Mayor
Vice Mayor
Council Member
Council Member
Council Member
Council Member
Council Member

Executive Team

Kurt Wilson
John Luebberke
Laurie Montes
Scott Carney
David Kwong
Gordon Mackay

City Manager
City Attorney
Deputy City Manager II
Deputy City Manager II/Interim Chief Finance Officer
Director of Community Development
Director of Public Works/City Engineer

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August 24, 2015

TO: The Honorable Mayor, City Council and City Manager

FROM: Scott Carney, Deputy City Manager II

SUBJECT: **PUBLIC FACILITY FEE ANNUAL REPORTS FOR FISCAL YEARS
2009-10, 2010-11, 2011-12, 2012-13 AND FY 2013-14**

In accordance with the provisions of the State of California and Government Code (CGC) Section 66006, as amended, I hereby submit the Annual Reports for the Public Facilities Fee (PFF) program of the City of Stockton, California for the fiscal years ending June 30, 2010, June 30, 2011 June 30, 2012, June 30, 2013, and June 30, 2014. Provisions of CGC Section 66006 requires the City to prepare and make available to the public an annual report for each fund established to account for public facilities fees within 180 days of the end of the fiscal year.

Issuance of the annual reports for these five years is obviously overdue. Due to the financial difficulties the City has encountered and the resulting necessity for the City to re-open and re-issue the financial statements for the years in question, the PFF program results have also been delayed. The release of this document is the first phase of the City's efforts to come into compliance with the specific provisions of the State law regarding Mitigation Fees. In addition, efforts have been expedited to complete the issuance and auditing process for the City's financial statements for the outstanding fiscal year, FY 2014-15. The annual report for the PFF programs will be issued once the financial books have been closed for the fiscal year. It is planned that this process can be completed as close as possible to the end of the 2015 calendar year, placing the City back in compliance with the 180 day requirement for the FY 2014-15 PFF Report release.

The presentation of these annual reports has been revised to enhance the readability of the report and to provide additional information apart from the State requirements. We hope this effort provides more transparent information to citizens and the development community.

Background

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code

Transmittal Letter to Mayor, City Council and City Manager of City of Stockton
Public Facility Fee Program Annual Reports for FY 2009-10, 2010-11, 2011-12,
2012-13 AND FY 2013-14
August 24, 2015

Section 16.72.260 et seq. (Ordinance No. 56-88 S.C.) establishing the authority for imposing Public Facilities Fees. On September 12, 1988, the City Council adopted Resolution No. 88-0616 establishing that Public Facilities Fees be paid at the time of issuing a development building permit. The City began collection of the fees in November, 1988.

Fees are collected when building permits are issued for the purpose of mitigating impacts on certain public facilities caused by new development. The fee revenue is used to finance the acquisition, construction and improvement of public facilities needed as a result of new development. Separate public funds have been established to account for the impact of new development in each of the following public purposes:

Street Improvements	Street Trees
Regional Street Improvements	Street Signs
Regional Transportation Impact Fee	Street Lights in Lieu Fee
Traffic Signals	Air Quality Mitigation
Community Recreation Centers	Water Connection
City Office Space	DWSP Surface Water Connection
Fire Stations	Wastewater Connection
Libraries	Public Facilities Fee - Administration
Police Stations	Agricultural Land Mitigation
Parkland	

The purpose for the collection of each of these fees is provided in this report. All the above public facilities impact fees are collected by the City, although revenues collected for the purposes of Agricultural Land Mitigation are remitted to an agency trust and these fees are referred to as "pass-through" fees.

Information in the Annual Report

As specified by State law, the annual report must include: a brief description of the type of fee in the fund, the beginning and ending fund balances by public facility type for the fiscal year, as well as any changes to fund balance, the amount of fees collected and the interest earned. The report must also present the amount of the fees, interest, other income, expenditures, any amount required to be refunded during the fiscal year, and fee schedules, as well as a description of each inter-fund transfer or loan made. Additional State reporting requirements found in the "Supplemental Reports" section include public improvement construction detail of the reported fiscal year, as well as future five-year capital cost projections and funding source information.

Transmittal Letter to Mayor, City Council and City Manager of City of Stockton
Public Facility Fee Program Annual Reports for FY 2009-10, 2010-11, 2011-12,
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In determining required findings under Government Code section 66001, subsection (D), the City Of Stockton practices a first-in, first-out method to expend collected fees.

Government Code section 66001 (2) requires the local agency to identify the use to which the fee is to be allocated; and if the use is financing public facilities, that the facilities shall be identified. Government Code section 66006 (F) requires: "An identification of an approximate date by which the construction of a public improvement will commence if the agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement..." The City of Stockton does not earmark collected impact fees for any specific public improvement, instead the City identifies the projects in which impact fees are allocated in the City's Five-Year Capital Improvement Program (CIP) presented to Council for approval on an annual basis. The CIP program illustrating the planned uses for the PFF funds is also included in this document.

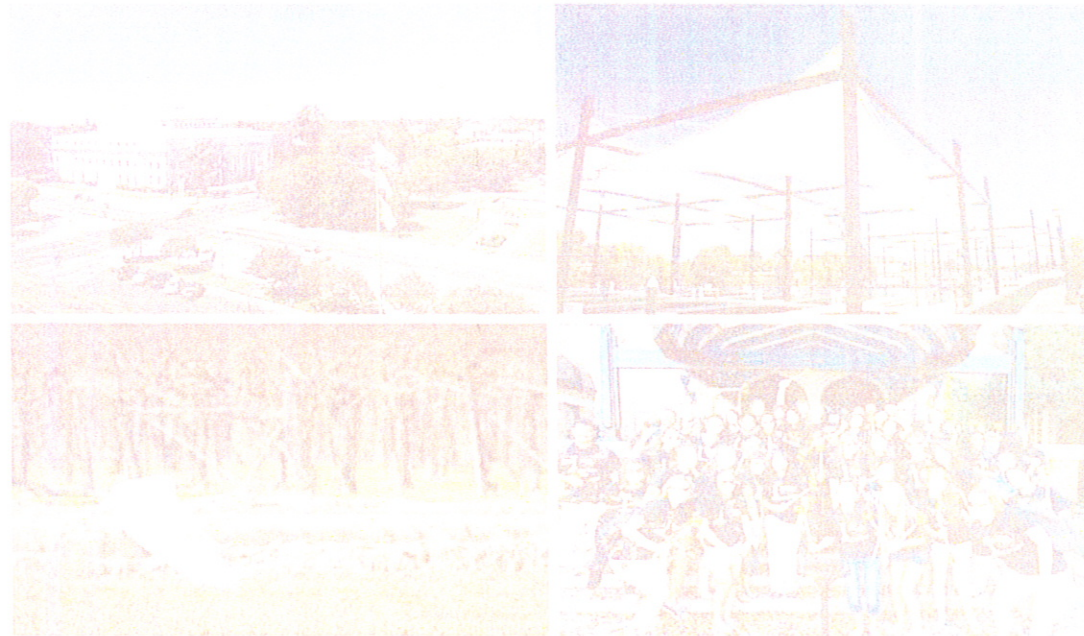
Supplemental information regarding deferred impact fees (accounts receivable balances) and interfund loans representing borrowing amongst City government funds has also been provided in the "Supplemental Reports" section. Per the City's Administrative Guidelines for the Public Facilities Fee Program, the City has a fee deferral program. As of June 30, 2014, \$312,651 in fees were deferred under this program.

Developer impact fees must be reasonably related to the development impact in which they address. The relationship between each PFF and the purpose for which fee is charged is identified in each of the reports prepared.

The City Council must review the Annual Report of the Public Facilities Fee Program at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. The Public Facilities Fee Fund Annual Reports for FY 2009-10, 2010-11, 2011-12, 2012-13 and FY 2013-14 are respectfully submitted for your review and adoption.


SCOTT CARNEY
DEPUTY CITY MANAGER II

PUBLIC FACILITIES FEE REPORT



CITY OF STOCKTON

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

State law (California Government Code Section 66006) requires each local agency that imposes AB1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006 (b) requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year.

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, 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 if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.



California Government Code Section 66001 (d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted.

- Identify the purpose to which the fee is to be allocated.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.*

* See the City's Fiscal Years **2015 – 2020 Capital Improvement Program**, adopted on June 9, 2015.



B. ADDITIONAL NOTES

The State of California Government Code Section 66002 requires local agencies that have developed a fee program to adopt a Capital Improvement Plan (CIP) indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City annually produces a five-year CIP which helps to maintain and update the City's General Plan. Further, it identifies situations where infrastructure is needed to accommodate the planned development.

The CIP relates the City's annual capital expenditures to a long-range plan for public improvements. By relating the plan for public improvements to the City's capacity for funding, and scheduling expenditures over a period of years, the CIP helps maximize the funds available. This type of fiscal management is important during periods, such as the current one, that are typified by budgetary demands exceeding financial resources.

C. A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton in order to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased in accord with Engineering News Record construction cost index, at which time the Capital Improvement Program has been updated to reflect those

costs. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. The City is in the process of conducting a new General Plan.

D. FUNDING OF INFRASTRUCTURE

The 2015/16 - 2019/20 Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2019/20. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate impact development fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. All future planned infrastructure needs are outlined in the Capital Improvement Program. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

E. DESCRIPTION OF PUBLIC FACILITY FEES *As required by California Government Code Section 66006 (b)*

Street Improvement Impact Fee – Provides for a specific set of off-site non-adjacent street improvements necessary to accommodate the increase in transportation needs and traffic generated by new development.

Regional Street Improvements – The Regional Street Improvement-Traffic element addresses regional improvements to be provided in San Joaquin County in conjunction with other cities to relieve traffic congestion as a result of new development.

Traffic Signal Impact Fee – Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Community Recreation Center Impact Fee – Provides for construction and/or expansion of centers as required by growth.

City Office Space Impact Fee – Provides for additional administrative office space of City departments in order to maintain City administrative and general services as the City grows due to new development.

Fire Impact Fee – Provides for new or relocation of fire stations as required by growth resulting from new development.

Libraries Impact Fee – Provides for new libraries as required by growth and new development.

Police Stations Impact Fee – Provides for expansion of police stations as required by growth and new development.

Parkland Impact Fee – Provides for the acquisition of land and the development of regional and neighborhood parks.

Street Trees Impact Fee – Provides for necessary trees as new development is established.

Street Signs Impact Fee – Provides for necessary street signs as new development is established.

Street Lights in Lieu Impact Fee – Provides for proportionate cost of street light installation for new subdivisions of four or less parcels and single lot development.

Air Quality Impact Fee – Provides for the partial mitigation of adverse environmental effects and establish a formalized process for air quality standards as growth and development require.

Water Connection Fee – Provides for expansion of production and distribution facilities in the municipal water utility as growth and development require.

Delta Water Supply Project Surface Water Connection Fee – To pay a portion of the annual debt service related to the Delta Water Supply Project; repay the unrestricted fund balance used to establish the Rate Stabilization Fund; and early retirement of the Delta Water Supply Project debt.

Wastewater Connection Fee – To provide expansion of collection and treatment capabilities in the wastewater utility as growth and development require.

Public Facilities Fee Program – Administration Fee – Administration costs for the Public Facilities Fees Program are recovered through the assessment charges as a percentage of fees collected.

Wastewater Connection Fee – To provide expansion of collection and treatment capabilities in the wastewater utility as growth and development require.

PASS THROUGH FEES

The City collected fees required to be remitted to various governmental entities, organizations, or trusts.

Agricultural Land Mitigation Impact Fee – To mitigate for the loss of agricultural land in the City of Stockton through conversion to private urban uses, including residential, commercial, and industrial development. Fees collected by the city are paid to Central Valley Farmland Trust for administration and monitoring of the city's Agricultural Land Mitigation Program.



REQUIRED FEE FUND SUMMARY REPORTS

Information required by California Government Code Section 66006 by individual public facilities impact fee



STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET IMPROVEMENTS IMPACT FEE: Provides for a specific set of off-site non-adjacent street improvements necessary to accommodate the increase in transportation needs and traffic generated by new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Adjustments- interfund loans interest
Adjustments- FMV interest
Prior period adjustments
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Other revenues
Total revenues

Expenditures

Capital projects
Other expenditures-interfund loan interest
Cost of issuance-PFF Lease Revenue Bond Series 2009A
Principal retirement-SJCOG loan
Interest on fiscal charges-SJCOG loan
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfer in - Bond proceeds-PFF Bond Series 2009A
Original issue discount-PFF Lease Revenue Bond Series 2009A
Transfers out - debt reserves- PFF Bond Series 2009A
Transfers out - allowance for uncollectible - loan to Community Centers Fund (920) (a)
Transfers out - allowance for uncollectible - loan to Fire Stations Fund (940) (a)
Transfers out - allowance for uncollectible - loan to Police Stations Fund (960) (a)
Transfers out - debt service PFF Lease Revenue Bond Series 2009A (a)
Sale of capital assets (b)
Long term debt proceeds-SJCOG Loan (b)
Total other financing sources

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 40,720,439	\$ 39,382,377	\$ 28,400,652	\$ 21,233,498	\$ 15,420,090
	(256,207)			
	779,800			
	924,176			
40,720,439	40,830,146	28,400,652	21,233,498	15,420,090
2,689,235	1,042,375	838,632	1,030,445	903,095
1,153,435	1,076,057	586,189	62,970	191,866
244,280	164,507	-	166,027	-
4,086,950	2,282,939	1,424,821	1,259,442	1,094,961
15,990,437	10,341,759	7,825,348	7,069,642	2,041,475
	186,997			
217,428				
				646,793
				111,063
16,207,865	10,528,756	7,825,348	7,069,642	2,799,331
(12,120,915)	(8,245,817)	(6,400,527)	(5,810,200)	(1,704,370)
11,944,740				
(263,939)				
(1,002,930)				
	(2,782,310)	(40,894)	(1,853)	(21,712)
	(563,616)	(9,636)	(436)	(5,116)
	(1,186,437)	(20,283)	(919)	(10,771)
(393,000)	(808,138)	(814,385)		
497,981	30,240			
	1,126,584	118,571		
10,782,852	(4,183,677)	(766,627)	(3,208)	(37,599)
\$ 39,382,376	\$ 28,400,652	\$ 21,233,498	\$ 15,420,090	\$ 13,678,121

STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET IMPROVEMENTS IMPACT FEE: Provides for a specific set of off-site non-adjacent street improvements necessary to accommodate the increase in transportation needs and traffic generated by new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Balance Sheets

Assets

Cash and investments
Cash and investments with fiscal agents
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront Fund 343/637 (c)
Loan to Redevelopment-Midtown Fund 337/634 (c)
Loan to Community Center Fund (920) (c)
Loan to Fire Stations Fund (940) (c)
Loan to Street Improvements Fund (911) (d)
Loan to Police Stations Fund (960) (c)
Allowance for uncollectible-loans (c)
Total assets

Liabilities

Accounts payable
Deferred fees
Loan from Street Improvements Fund (915) (c)
Total liabilities
Total Fund Balance

Fund Balance

Total fund balance
Less: Encumbrances
Capital project appropriations
Net interfund loans
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 32,200,505 1,982,296 207,087 1,162,790 4,460 49,160 2,392,000 1,150,000 5,328,524 1,500,000 - 45,976,822 477,392 788,530 5,328,524 6,594,446 \$ 39,382,376	\$ 28,637,878 906,913 (207,047) 3,345 49,160 2,782,310 563,615 - 1,186,437 (4,584,867) 29,337,744 292,216 644,876 937,092 \$ 28,400,652	\$ 22,171,579 773,814 (249,666) 2,230 49,160 2,823,204 573,251 1,206,720 (4,654,565) 22,695,727 938,429 523,800 1,462,229 \$ 21,233,498	\$ 15,617,893 764,942 (287,280) 1,116 49,160 2,825,056 573,688 1,207,639 (4,656,659) 16,095,555 244,951 430,514 675,465 \$ 15,420,090	\$ 13,680,388 779,902 (514,337) 1,594 69,598 2,846,769 578,804 1,218,408 (4,715,173) 13,945,953 2,267 265,565 267,832 \$ 13,678,121
\$ 39,382,376 (9,709,566) (27,127,174) \$ 2,545,636	\$ 28,400,652 (7,140,004) (18,030,856) 4,584,867 \$ 7,814,659	\$ 21,233,498 (1,015,886) (17,482,664) \$ 2,734,948	\$ 15,420,090 (303,925) (11,102,971) \$ 4,013,194	\$ 13,678,121 (49,627) (9,058,205) \$ 4,570,289

NOTES TO THE ANNUAL REPORT: See next pages.

STREET IMPROVEMENTS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

- (a) In FY 2013-14 the Street Improvements Funds had transfers out in the amount of \$37,599, the transfers out were to record allowance for uncollectible loans. No transfers for debt service were recorded on the PFF Lease Revenue Bond Series 2009A due to city filing of Chapter 9 bankruptcy protection on June 28, 2012.
- (b) In FY 2011-12 the Street Improvement Impact Fee Fund had revenues from other financing sources in the amount of \$118,571 from a loan from San Joaquin County Council Of Governments.
- (c) The Street Improvements Funds had interfund loan receivables as of June 30, 2014 in the amount of \$4,715,173, the loans included a \$2,846,769 loan to the Community Recreation Centers Public Facilities Fee Fund 920, a \$1,218,409 loan to the Police Stations Public Facilities Fee Fund 960, a \$578,8045 loan to the Fire Stations Public Facilities Fee Fund 940, a \$69,598 loan to the Redevelopment Agency Midtown Project Areas Fund 634, and a \$1,594 loan to the Redevelopment Agency Merged Waterfront Fund 637. An allowance for uncollectible loans in the amount of (\$4,715,173) has been recorded for those loans.

LEASE REVENUE BONDS, 2009 SERIES A (Capital Improvements Projects-PFF):

Fee Areas 1 & 2:

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of \$35,080,000 by the Stockton Public Financing Authority on August 20, 2009. As of June 30, 2011, bonds totaling \$35,080,000 are due in installments ranging from \$525,000 to \$2,750,000 beginning September 1, 2013 through September 1, 2039, with interest rates ranging from 6.75% to 7.0% on bonds outstanding. The proceeds of the bonds were used to finance various capital projects, of which included \$12.0 million in Street Improvements Fee Area 1 & 2 (34.05%), \$6.1 million in Fire Stations (17.37%), \$4.3 million for Police Stations (12.37%), and \$12.7 million for Parks (36.21%).

In March 2012, the city defaulted on the 2009 Bonds and continued to be in default as of June 30, 2014. Principal and interest were not paid to bondholders for FY 2012-13 and FY 2013-14. Payments are stayed under the City's Chapter 9 bankruptcy; the Proposed Plan, if confirmed, would materially modify the City's obligations with respect to the 2009 Bonds.

STREET IMPROVEMENTS REIMBURSEMENT AGREEMENTS

Per Council Resolution #01-0140 dated March 27, 2001, the City of Stockton entered into a reimbursement agreement with Spanos Park Development Company for design and construction of the traffic signal at the Eight Mile Road/Thornton Road intersection. Reimbursement to the developer is estimated at \$201,850. As of June 30, 2014, the remaining balance is \$201,850.

Per Council Resolution #06-0216 dated April 25, 2006, the City of Stockton entered into a reimbursement agreement with Woodside Northbrook Estates in the amount of \$227,500 for design improvements for Lower Sacramento Road. The remaining balance at June 30, 2014 is \$227,500.

Per Council Resolution #07-0329 dated July 31, 2007, the City of Stockton entered into a reimbursement agreement with Dean A. Spanos, Trustee of the Alex and Faye Spanos Family Trust, for the construction of Trinity Parkway from the Bear Creek Bridge to Otto Drive. The reimbursement agreement is for an estimated amount of \$6,598,782. The reimbursement authorizes estimated cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement. The remaining balance at June 30, 2014 is \$6,598,782.

Per Council Resolution #07-0489 dated November 27, 2007, the City of Stockton entered into a reimbursement agreement with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek. The reimbursement agreement is for an estimated amount of \$3,095,241. The remaining balance at June 30, 2014 is \$3,095,241.

Per Council Resolution #08-0471 dated December 2, 2008, the City of Stockton entered into a reimbursement agreement with Lodi Unified School District for the construction of street and water system improvements at McNair High School along West Morada Lane. The reimbursement agreement is for an estimated amount of \$1,890,304 (\$1,712,892 funded by Street Improvements Impact fees and \$177,412 funded by Water Connection Fees). The remaining balance at June 30, 2014 is \$500,000.

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308, 10-0309 and as of November 15, 2010 Resolution 10-0377: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

			Effective date August 9, 2009 Reso No. 09-0175	Effective date August 22, 2010 Reso No. 10-0202	Effective date September 15, 2010 Reso No. 10-0308,9 November 15,2010 Reso No. 10-0377	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01
			FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
<u>Residential</u>							
Single Family Units			September 15, 2010				
Fee Areas 1 and 2	per unit	\$	15,552.00	\$ 15,381.00	\$ 7,690.50		
Fee Areas 3 and 4	per unit	\$	13,373.00	\$ 13,226.00	\$ 6,613.00	\$ 6,613.00	\$ 6,613.00
Fee Areas 5 and 6	per unit	\$	16,537.00	\$ 16,355.00	\$ 8,177.50		
Fee Area 6A	per unit	\$	16,537.00	\$ 16,355.00	\$ 8,177.50		
Beyond 10/14/2008 City Limits	per unit				\$	13,226.00	\$ 13,226.00
Multiple Family Units			November 15,2010				
Fee Areas 1 and 2	per unit	\$	11,354.00	\$ 11,229.00	\$ 5,614.50		
Fee Areas 3 and 4	per unit	\$	9,763.00	\$ 9,656.00	\$ 4,828.00	\$ 4,828.00	\$ 4,828.00
Fee Areas 5 and 6	per unit	\$	12,069.00	\$ 11,936.00	\$ 5,968.00		
Fee Area 6A	per unit	\$	12,069.00	\$ 11,936.00	\$ 5,968.00		
Beyond 10/14/2008 City Limits	per unit				\$	9,656.00	\$ 9,656.00
Guest Rooms			November 15,2010				
Fee Areas 1 and 2	per room	\$	12,131.00	\$ 11,998.00	\$ 11,998.00		
Fee Areas 3 and 4	per room	\$	10,430.00	\$ 10,315.00	\$ 10,315.00	\$ 10,315.00	\$ 10,315.00
Fee Areas 5 and 6	per room	\$	12,898.00	\$ 12,756.00	\$ 12,756.00		
Fee Area 6A	per room	\$	12,608.00	\$ 12,429.00	\$ 12,429.00		
Beyond 10/14/2008 City Limits	per unit				\$	10,315.00	\$ 10,315.00
<u>Non-Residential</u>							
Office High Density			September 15, 2010				
Fee Areas 1 and 2	per 1000 sq ft.	\$	6,469.00	\$ 6,398.00	\$ 3,199.00		
Fee Areas 3 and 4	per 1000 sq ft.	\$	4,878.00	\$ 4,824.00	\$ 2,412.00	\$ 2,412.00	\$ 2,412.00
Fee Areas 5 and 6	per 1000 sq ft.	\$	7,104.00	\$ 7,026.00	\$ 3,513.00		
Fee Area 6A	per 1000 sq ft.	\$	7,686.00	\$ 7,601.00	\$ 3,800.50		

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

Retail/ Medium Density

					September 15, 2010		
Fee Areas 1 and 2	per 1000 sq ft.	\$	6,998.00	\$	6,921.00	\$	3,460.50
Fee Areas 3 and 4	per 1000 sq ft.	\$	6,425.00	\$	6,354.00	\$	3,177.00
Fee Areas 5 and 6	per 1000 sq ft.	\$	7,858.00	\$	7,772.00	\$	3,886.00
Fee Area 6A	per 1000 sq ft.	\$	8,314.00	\$	8,223.00	\$	4,111.50
						3,177.00	\$ 3,177.00

Warehouse/ Low Density

					September 15, 2010		
Fee Areas 1 and 2	per 1000 sq ft.	\$	2,500.00	\$	2,473.00	\$	1,236.50
Fee Areas 3 and 4	per 1000 sq ft.	\$	1,884.00	\$	1,863.00	\$	931.50
Fee Areas 5 and 6	per 1000 sq ft.	\$	2,807.00	\$	2,776.00	\$	1,388.00
Fee Area 6A	per 1000 sq ft.	\$	2,381.00	\$	2,355.00	\$	1,177.50
						931.50	\$ 931.50

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE: (continued)

		Effective Date August 9, 2009	Effective Date August 22, 2010	Effective Date September 15, 2010
Downtown Office/Commercial				
Fee Areas 1 and 2	Not Applicable	\$ -	\$ -	\$ -
Fee Areas 3	per 1000 sq ft.	\$ 3,183.00	\$ 3,148.00	\$ 3,148.00
Fee Areas 4	Not Applicable	\$ -	\$ -	\$ -
Fee Areas 5 and 6	Not Applicable	\$ -	\$ -	\$ -
High Cube*	per 1000 sq ft.	\$ 0.060	\$ 0.060	\$ 0.060
Church and Accesory uses **	per 1000 sq ft.	\$ 0.405	\$ 0.405	\$ 0.405
Elementary School**	per 1000 sq ft.	\$ 0.158	\$ 0.158	\$ 0.158
Elementary School**	per student	\$ 0.010	\$ 0.010	\$ 0.010
High School**	per 1000 sq ft.	\$ 0.473	\$ 0.473	\$ 0.473
High School**	per student	\$ 0.041	\$ 0.041	\$ 0.041

* High Cube- Warehousing/distribution projects with a building area over 500,000 square feet and interior ceiling hight greater then 27 feet.

** Churches, Elementary and High Schools- These categories do not fit into any of the existing land uses utilized to assess the fee.

For additional information on the Street Improvements Impact Fee, please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

REGIONAL STREET IMPROVEMENTS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

REGIONAL STREET IMPROVEMENTS: The Regional Street Improvement-Traffic element addresses regional improvements to be provided in San Joaquin County in conjunction with other cities to relieve traffic congestion as a result of new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront Fund 343/637 (a)
Loan to Redevelopment-Midtown Fund 337/634 (a)
Allowance for uncollectible- loans
Total assets

Liabilities

Due to Regional transportation Impact Fee Fund 917
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ (51,642)	\$ (46,329)	\$ -	\$ 539	\$ -
Adjustments-allowance for uncollectible	-	(90,419)	-	-	-
Beginning fund balance, as adjusted	(51,642)	(136,748)	-	539	-
Revenues					
Fees	5,313	2,122	(943)	(1,831)	-
Interest	-	1,756	1,482	1,292	-
Total revenues	5,313	3,878	539	(539)	-
Expenditures					
Capital projects	-	(132,870)	-	-	-
Total expenditures	-	(132,870)	-	-	-
Excess (deficiency) of revenues over (under) expenditures	5,313	136,748	539	(539)	-
Ending Fund Balance	\$ (46,329)	\$ -	\$ 539	\$ -	\$ -
Balance Sheets					
Assets					
Cash and investments			\$ 539		
Accounts receivable	116,278	117,575	114,174	116,482	-
Allowance for uncollectible	-	(69,981)	(76,397)	(83,833)	-
Loan to Redevelopment- Merged Waterfront Fund 343/637 (a)	1,912	1,434	956	478	-
Loan to Redevelopment-Midtown Fund 337/634 (a)	20,438	20,438	20,438	20,438	-
Allowance for uncollectible- loans	-	(21,872)	(21,394)	(20,916)	-
Total assets	138,628	47,594	38,316	32,649	-
Liabilities					
Due to Regional transportation Impact Fee Fund 917	138,628	4,822	-	-	-
Deferred fees	46,329	42,772	37,777	32,649	-
Total liabilities	184,957	47,594	37,777	32,649	-
Total fund balance	\$ (46,329)	\$ -	\$ 539	\$ -	\$ -
Available Fund Balance					
Total fund balance	\$ (46,329)	\$ -	\$ 539	\$ -	\$ -
Ending Available Fund Balance (Deficit)	\$ (46,329)	\$ -	\$ 539	\$ -	\$ -

NOTES TO THE ANNUAL REPORT: See next pages.

REGIONAL STREET IMPROVEMENTS AND REGIONAL TRANSPORTATION IMPACT FEE (RTIF)

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

REGIONAL STREET IMPROVEMENTS AND REGIONAL TRANSPORTATION IMPACT FEE (RTIF)-TRAFFIC: The Regional Street Improvement-Traffic element addresses regional improvements to be provided in San Joaquin County in conjunction with other cities to relieve traffic congestion as a result of new development. The RTIF provides funding for regional transportation improvements required to serve new development and to ensure that existing service levels can be maintained. With the addition of the RTIF Fee, the Regional Street Improvement fee was discontinued. The City retains 75% of the RTIF fees collected, and the remaining 25% is paid out as follows: 10% to San Joaquin County and 15% to San Joaquin County Council of Governments.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Adjustments- FMV interest
Prior period adjustments
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Other expenditures-interfund loan interest
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront Fund 343 (a)
Loan to Redevelopment-Midtown Fund 337 (a)
Allowance for uncollectible- loans
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 2,882,000	\$ 132,278	\$ 1,687,345	\$ 1,474,518	\$ 1,129,385
-	(90,418)	-	-	-
-	1,148	-	-	-
2,882,000	43,008	1,687,345	1,474,518	1,129,385
379,299	235,692	332,347	310,851	353,871
26,130	3,846	28,586	3,714	12,283
405,429	239,538	360,933	314,565	366,154
3,152,479	(1,409,421)	573,760	659,698	(30,844)
2,672	4,622	-	-	-
3,155,151	(1,404,799)	573,760	659,698	(30,844)
(2,749,722)	1,644,337	(212,827)	(345,133)	396,998
\$ 132,278	\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383

\$ 42,650	\$ 1,682,523	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383
-	-	-	-	-
116,279	117,575	114,174	116,483	-
-	(69,981)	(76,397)	(83,834)	-
1,912	1,434	956	478	-
20,438	20,438	20,438	20,438	-
-	(21,872)	(21,394)	(20,916)	-
181,279	1,730,117	1,512,295	1,162,034	1,526,383
2,672	-	-	-	-
46,329	42,772	37,777	32,649	-
49,001	42,772	37,777	32,649	-
\$ 132,278	\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383

\$ 132,278	\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383
(477,000)	(477,320)	-	-	-
(3,567,960)	(1,210,025)	(1,219,150)	(291,912)	(27,807)
\$ (3,912,682)	\$ -	\$ 255,368	\$ 837,473	\$ 1,498,576

NOTES TO THE ANNUAL REPORT: See next pages.

REGIONAL STREET IMPROVEMENTS AND REGIONAL TRANSPORTATION IMPACT FEE (RTIF)

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Regional Street Improvement and Regional Transportation Impact Fee Fund had no transfers-in/out during the current fiscal year.

The Regional Street Improvement and Regional Transportation Impact Fee Fund had no loans payable during the current fiscal year.

(a) In FY 2012-13 Interfund loans receivable of \$20,916 are due to this fund from the Redevelopment Agency Funds, \$20,438 from the Midtown Fund 634 and \$478 from the Merged Waterfront Fund 343. In FY2013-14 The loans were consolidated with the PFF Street Improvements Fund 910 to close out old balances in the Regional Street Improvements Fee.

FEE SCHEDULE:

Based on Resolution No. 06-0169.
Fees are for all "Fee Areas"

	Effective Date July 1, 2009	Effective Date July 1, 2010	Effective Date July 1, 2010	Effective Date July 1, 2012	Effective Date July 1, 2013
<u>Residential</u>					
Single Family Units	\$3,001.79 per unit	\$2,987.08 per unit	\$2,987.08 per unit	\$3,014.38 per unit	\$3,028.25 per unit
Multiple Family Units	\$1,801.08 per unit	\$1,792.25 per unit	\$1,792.25 per unit	\$1,808.63 per unit	\$1,816.95 per unit
<u>Non-Residential</u>					
Office/ Guest Rooms/ High Density	\$1,512.94 per 1000 sq ft.	\$1,500.00 per 1000 sq ft.	\$1,500.00 per 1000 sq ft.	\$1,510.00 per 1000 sq ft.	\$1,520.00 per 1000 sq ft.
Retail/ Medium Density	\$1,195.54 per 1000 sq ft.	\$1,190.00 per 1000 sq ft.	\$1,190.00 per 1000 sq ft.	\$1,200.00 per 1000 sq ft.	\$1,210.00 per 1000 sq ft.
Industrial/ Low Density	\$899.30 per 1000 sq ft.	\$900.00 per 1000 sq ft.	\$900.00 per 1000 sq ft.	\$910.00 per 1000 sq ft.	\$910.00 per 1000 sq ft.
Warehouse				\$380.00 per 1000 sq ft.	\$380.00 per 1000 sq ft.

For additional information on the Regional Transportation Impact Fee (RTIF), please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

TRAFFIC SIGNAL IMPACT FEE - Citywide Zone

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Adjustments- FMV interest
Prior period adjustments
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront 343/637 (a)
Loan to Redevelopment-Midtown Fund 337/634 (a)
Allowance for uncollectible- loans (a)
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 40,279	\$ 58,743	\$ 61,082	\$ 40,306	\$ 46,257
Adjustments-allowance for uncollectible	-	(14,463)	-	-	-
Adjustments- FMV interest	-	1,120	-	-	-
Prior period adjustments	-	-	-	-	-
Beginning fund balance, as adjusted	40,279	45,400	61,082	40,306	46,257
Revenues					
Fees	16,826	19,446	37,017	5,584	24,321
Interest	1,638	2,236	1,562	367	836
Total revenues	18,464	21,682	38,579	5,951	25,157
Expenditures					
Capital projects	-	6,000	59,355	-	-
Total expenditures	-	6,000	59,355	-	-
Excess (deficiency) of revenues over (under) expenditures	18,464	15,682	(20,776)	5,951	25,157
Ending Fund Balance	\$ 58,743	\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414
Balance Sheets					
Assets					
Cash and investments	\$ 41,608	\$ 60,451	\$ 66,080	\$ 45,867	\$ 71,414
Interest receivable	254	-	-	-	-
Accounts receivable	24,821	20,047	18,735	18,590	17,523
Allowance for uncollectible	-	(9,994)	(10,705)	(11,561)	(14,572)
Loan to Redevelopment- Merged Waterfront 343/637 (a)	274	205	136	68	68
Loan to Redevelopment-Midtown Fund 337/634 (a)	4,469	4,469	4,469	4,469	4,469
Allowance for uncollectible- loans (a)	-	(4,674)	(4,605)	(4,537)	(4,537)
Total assets	71,426	70,504	74,110	52,896	74,365
Liabilities					
Accounts payable	-	-	25,774	-	-
Deferred fees	12,683	9,422	8,030	6,639	2,951
Total liabilities	12,683	9,422	33,804	6,639	2,951
Total fund balance	\$ 58,743	\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414
Available Fund Balance					
Total fund balance	\$ 58,743	\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414
Less capital project appropriations	(64,746)	(58,746)	-	(5,465)	(4,700)
Ending Available Fund Balance (Deficit)	\$ (6,003)	\$ 2,336	\$ 40,306	\$ 40,792	\$ 66,714

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 1

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Prior period adjustments
Adjustments-allowance for uncollectible
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront 343/637 (a)
Loan to Redevelopment-Midtown Fund 337/634 (a)
Allowance for uncollectible- loans (a)
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 478,554	\$ 435,200	\$ 261,395	\$ 234,486	\$ 234,292
Prior period adjustments	-	-	-	-	-
Adjustments-allowance for uncollectible	-	(33,746)	-	-	-
Adjustments- FMV interest	-	10,686	-	-	-
Beginning fund balance, as adjusted	478,554	412,140	261,395	234,486	234,292
Revenues					
Fees	14,926	10,139	21,457	(274)	10,374
Interest	13,827	5,322	5,320	845	2,257
Total revenues	28,753	15,461	26,777	571	12,631
Expenditures					
Capital projects	72,107	166,206	53,686	765	107,184
Total expenditures	72,107	166,206	53,686	765	107,184
Excess (deficiency) of revenues over (under) expenditures	(43,354)	(150,745)	(26,909)	(194)	(94,553)
Ending Fund Balance	\$ 435,200	\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739
Balance Sheets					
Assets					
Cash and investments	\$ 396,818	\$ 261,317	\$ 234,486	\$ 234,232	\$ 139,739
Interest receivable	2,640	-	-	-	-
Accounts receivable	39,363	32,467	32,691	33,185	33,636
Allowance for uncollectible	-	(23,319)	(24,783)	(26,474)	(33,423)
Loan to Redevelopment- Merged Waterfront 343/637 (a)	638	479	319	160	160
Loan to Redevelopment-Midtown Fund 337/634 (a)	10,426	10,426	10,426	10,426	10,426
Allowance for uncollectible- loans (a)	-	(10,905)	(10,745)	(10,586)	(10,586)
Total assets	449,885	270,465	242,394	240,943	139,952
Liabilities					
Accounts payable	3	-	-	-	-
Deferred fees	14,682	9,070	7,908	6,651	213
Total liabilities	14,685	9,070	7,908	6,651	213
Total fund balance	\$ 435,200	\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739
Available Fund Balance					
Total fund balance	\$ 435,200	\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739
Less Encumbrances	(108,432)	-	-	-	-
Capital project appropriations	(57,774)	-	(66,314)	(241,084)	(3,799)
Ending Available Fund Balance (Deficit)	\$ 268,994	\$ 261,395	\$ 168,172	\$ (6,792)	\$ 135,940

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Prior period adjustments
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Accounts receivable
Allowance for uncollectible
Total assets

Liabilities

Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 363,636	\$ 314,840	\$ 213,552	\$ 235,612	\$ 85,002
Prior period adjustments	-	8,450	-	-	-
Adjustments- FMV interest	-	-	-	-	-
Beginning fund balance, as adjusted	363,636	323,290	213,552	235,612	85,002
Revenues					
Fees	12,727	28,443	23,204	7,549	8,393
Interest	10,584	4,226	3,851	720	733
Total revenues	23,311	32,669	27,055	8,269	9,126
Expenditures					
Capital projects	72,107	142,407	4,995	158,879	31,808
Total expenditures	72,107	142,407	4,995	158,879	31,808
Excess (deficiency) of revenues over (under) expenditures	(48,796)	(109,738)	22,060	(150,610)	(22,682)
Ending Fund Balance	\$ 314,840	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320
Balance Sheets					
Assets					
Cash and investments	\$ 313,791	\$ 213,553	\$ 235,612	\$ 84,810	\$ 62,320
Accounts receivable	2,074	-	1,523	1,558	1,206
Allowance for uncollectible	565	1,681	(198)	(306)	(413)
Total assets	316,430	215,234	236,937	86,062	63,113
Liabilities					
Deferred fees	1,590	1,682	1,325	1,060	793
Total liabilities	1,590	1,682	1,325	1,060	793
Total fund balance	\$ 314,840	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320
Available Fund Balance					
Total fund balance	\$ 314,840	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320
Less Encumbrances	(108,432)	-	-	-	-
Capital project appropriations	(28,903)	-	(137,000)	(53,505)	(62,778)
Ending Available Fund Balance (Deficit)	\$ 177,505	\$ 213,552	\$ 98,612	\$ 31,497	\$ (458)

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 3

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Prior period adjustments
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Total assets

Liabilities

Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 267,556	\$ 203,088	\$ 86,181	\$ 126,737	\$ 131,989
Prior period adjustments	-	5,444	-	-	-
Adjustments- FMV interest	-	-	-	-	-
Beginning fund balance, as adjusted	267,556	208,532	86,181	126,737	131,989
Revenues					
Fees	1,109	1,653	40,774	4,991	20,110
Interest	7,315	696	1,591	261	1,361
Total revenues	8,424	2,349	42,365	5,252	21,471
Expenditures					
Capital projects	72,892	124,700	1,809	-	(504)
Total expenditures	72,892	124,700	1,809	-	(504)
Excess (deficiency) of revenues over (under) expenditures	(64,468)	(122,351)	40,556	5,252	21,975
Ending Fund Balance	\$ 203,088	\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964
Balance Sheets					
Assets					
Cash and investments	\$ 202,183	\$ 84,780	\$ 126,737	\$ 131,126	\$ 153,964
Interest receivable	1,365	-	-	-	-
Accounts receivable	6,212	5,987	3,810	3,893	2,254
Total assets	209,760	90,767	130,547	135,019	156,218
Liabilities					
Deferred fees	6,672	4,586	3,810	3,030	2,254
Total liabilities	6,672	4,586	3,810	3,030	2,254
Total fund balance	\$ 203,088	\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964
Available Fund Balance					
Total fund balance	\$ 203,088	\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964
Less Encumbrances	(108,433)	(756)	-	-	-
Capital project appropriations	(17,574)	(550)	(411)	-	-
Ending Available Fund Balance (Deficit)	\$ 77,081	\$ 84,875	\$ 126,326	\$ 131,989	\$ 153,964

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Prior period adjustments
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Total assets

Liabilities

Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 167,509	\$ 109,738	\$ 5,025	\$ 6,246	\$ 7,351
Prior period adjustments	-	2,801	-	-	-
Adjustments- FMV interest	-	-	-	-	-
Beginning fund balance, as adjusted	167,509	112,539	5,025	6,246	7,351
Revenues					
Fees	10,502	5,144	950	970	17,675
Interest	3,834	(1,197)	271	135	289
Total revenues	14,336	3,947	1,221	1,105	17,964
Expenditures					
Capital projects	72,107	111,461	-	-	-
Total expenditures	72,107	111,461	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(57,771)	(107,514)	1,221	1,105	17,964
Ending Fund Balance	\$ 109,738	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315
Balance Sheets					
Assets					
Cash and investments	\$ 104,004	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315
Interest receivable	692	-	-	-	-
Accounts receivable	11,691	6,649	5,699	4,749	3,799
Total assets	116,387	11,674	11,945	12,100	29,114
Liabilities					
Deferred fees	6,649	6,649	5,699	4,749	3,799
Total liabilities	6,649	6,649	5,699	4,749	3,799
Total fund balance	\$ 109,738	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315
Available Fund Balance					
Total fund balance	\$ 109,738	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315
Less Encumbrances	(108,432)	-	-	-	-
Capital project appropriations	(12,832)	(5,025)	(5,025)	(5,024)	(5,024)
Ending Available Fund Balance (Deficit)	\$ (11,526)	\$ -	\$ 1,221	\$ 2,327	\$ 20,291

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - All Zones

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

TRAFFIC SIGNAL IMPACT FEE: Provides for traffic signals as growth and development warrants and in compliance with the City's Traffic Signal Priority Rating List.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Adjustments- FMV interest
Prior period adjustments
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment- Merged Waterfront 343/637 (a)
Loan to Redevelopment-Midtown Fund 337/634 (a)
Allowance for uncollectible- loans (a)
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 1,317,534	\$ 1,121,609	\$ 627,235	\$ 643,387	\$ 504,891
-	(48,209)	-	-	-
-	28,501	-	-	-
1,317,534	1,101,901	627,235	643,387	504,891
56,090	64,825	123,402	18,820	80,873
37,198	11,283	12,595	2,328	5,476
93,288	76,108	135,997	21,148	86,349
289,213	550,774	119,845	159,644	138,488
289,213	550,774	119,845	159,644	138,488
(195,925)	(474,666)	16,152	(138,496)	(52,139)
\$ 1,121,609	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752

\$ 1,058,404	625,126	\$ 669,161	503,386	452,752
7,025	-	-	-	-
82,652	66,831	62,458	61,975	58,418
-	(33,313)	(35,686)	(38,341)	(48,408)
912	684	455	228	228
14,895	14,895	14,895	14,895	14,895
-	(15,579)	(15,350)	(15,123)	(15,123)
1,163,888	658,644	695,933	527,020	462,762
3	-	25,774	-	-
42,276	31,409	26,772	22,129	10,010
42,279	31,409	52,546	22,129	10,010
\$ 1,121,609	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752

\$ 1,121,609	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752
(433,729)	(756)	-	-	-
(181,829)	(64,321)	(208,750)	(305,078)	(76,301)
\$ 506,051	\$ 562,158	\$ 434,637	\$ 199,813	\$ 376,451

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Traffic Signal Impact Fee Funds had no transfers-in/out during the current fiscal year.

No interfund loan payable activity occurred during the current fiscal year for the Traffic Signal Fee Funds.

- (a) The Traffic Signals Funds had Interfund loan receivables as of June 30, 2014 in the amount of \$15,123, the loans included \$14,895 from the Redevelopment Agency's Midtown Fund 634 and \$228 from Merged Waterfront Fund 637. An allowance for uncollectible loans has been recorded for those loans as of June 30, 2014.

FEE SCHEDULE:

Per Resolutions 09-0175 and 10-0202.

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2009-10 Effective Date August 9, 2009	FY2010-11 Effective Date August 22, 2010	FY2010-11 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012
				FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT
Single Family (Detached PURD, SFD)	Single Family	D.U	10	\$111.00	\$110.00	\$110.00	\$110.00	\$110.00
Condominium (PURD, SFA)	Multi-family	D.U.	8.6	\$95.00	\$94.00	\$94.00	\$94.00	\$94.00
Mobile Home	Multi-family	D.U.	5.4	\$59.75	\$59.00	\$59.00	\$59.00	\$59.00
Apartment	Multi-family	D.U.	6.1	\$67.25	\$66.50	\$66.50	\$66.00	\$66.00
Retirement Village	Guestroom	D.U.	3.3	\$36.50	\$36.00	\$36.00	\$36.00	\$36.00
Hotel	Guestroom	Room	11	\$123.00	\$122.00	\$122.00	\$122.00	\$122.00
Motel	Guestroom	Room	9.6	\$107.00	\$106.00	\$106.00	\$106.00	\$106.00
Daycare/Preschool	Retail	1000 SF	79	\$876.00	\$866.00	\$866.00	\$866.00	\$866.00
Daycare/Preschool	Retail	Student	5	\$55.50	\$55.00	\$55.00	\$55.00	\$55.00
Elementary/Intermediate School	*	Student	0.5	\$5.50	\$5.50	\$5.50	\$5.50	\$5.50
High School	*	Student	1.2	\$13.50	\$13.25	\$13.25	\$13.25	\$13.25
Junior College/Community College	*	Student	1.6	\$18.00	\$17.75	\$17.75	\$17.75	\$17.75
University	*	Student	2.4	\$26.75	\$26.50	\$26.50	\$26.50	\$26.50
Church and Accessory Uses	*	1000 SF	7.7	\$85.50	\$84.50	\$84.50	\$84.50	\$84.50
Industrial-Warehouse Manufacturer	Warehouse	1000 SF	7.6	\$84.25	\$83.25	\$83.25	\$83.25	\$83.25
Industrial-Warehouse Manufacturer	Warehouse	Acre	80.8	\$895.00	\$885.00	\$885.00	\$885.00	\$885.00
Industrial Service	Retail	1000 SF	20.26	\$225.00	\$223.00	\$223.00	\$223.00	\$223.00
Truck Terminal/Distribution Center	Warehouse	1000 SF	9.86	\$109.00	\$108.00	\$108.00	\$108.00	\$108.00
Mini/Self Storage	Warehouse	1000 SF	2.8	\$31.00	\$30.75	\$30.75	\$30.75	\$30.75
Shopping Centers (in square feet)								
less than 50,000	Retail	1000 SF	116	\$1,285.00	\$1,271.00	\$1,271.00	\$1,271.00	\$1,271.00
50,000 to 99,999	Retail	1000 SF	79.1	\$876.00	\$866.00	\$866.00	\$866.00	\$866.00
100,000 to 199,999	Retail	1000 SF	60.4	\$669.00	\$662.00	\$662.00	\$662.00	\$662.00
200,000 to 299,999	Retail	1000 SF	49.9	\$553.00	\$547.00	\$547.00	\$547.00	\$547.00
300,000 to 399,999	Retail	1000 SF	44.4	\$491.00	\$486.00	\$486.00	\$486.00	\$486.00
400,000 to 499,999	Retail	1000 SF	41.6	\$461.00	\$456.00	\$456.00	\$456.00	\$456.00
500,000 to 999,999	Retail	1000 SF	35.5	\$393.00	\$389.00	\$389.00	\$389.00	\$389.00
1,000,000 to 1,250,000	Retail	1000 SF	31.5	\$349.00	\$345.00	\$345.00	\$345.00	\$345.00
Lumber Yard	Retail	1000 SF	34.5	\$383.00	\$379.00	\$379.00	\$379.00	\$379.00
Lumber Yard w/open storage and sales	Retail	Acre	148	\$1,640.00	\$1,622.00	\$1,622.00	\$1,622.00	\$1,622.00
Home Improvement Center	Retail	1000 SF	64.6	\$717.00	\$709.00	\$709.00	\$709.00	\$709.00
Boat Launching Ramp	Retail	Space	3	\$33.50	\$33.50	\$33.50	\$33.50	\$33.50
Free-Standing Retail/Neighborhood Market	Retail	1000 SF	73.7	\$817.00	\$808.00	\$808.00	\$808.00	\$808.00
Ambulance Dispatch	Retail	1000 SF	73.7	\$817.00	\$808.00	\$808.00	\$808.00	\$808.00
Service Station (> 2 pumps or 4 nozzles)	Retail	Site	748	\$8,284.00	\$8,193.00	\$8,193.00	\$8,193.00	\$8,193.00

TRAFFIC SIGNAL IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Traffic Signal Impact Fee Funds had no transfers-in/out during the current fiscal year.

No interfund loan payable activity occurred during the current fiscal year for the Traffic Signal Fee Funds.

- (a) The Traffic Signals Funds had Interfund loan receivables as of June 30, 2014 in the amount of \$15,123, the loans included \$14,895 from the Redevelopment Agency's Midtown Fund 634 and \$228 from Merged Waterfront Fund 637. An allowance for uncollectible loans has been recorded for those loans as of June 30, 2014.

FEE SCHEDULE:

Per Resolutions 09-0175 and 10-0202.

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2009-10 Effective Date August 9, 2009	FY2010-11 Effective Date August 22, 2010	FY2010-11 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012
				FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT
Truck Stop	Retail	Site	825	\$9,136.00	\$9,036.00	\$9,036.00	\$9,036.00	\$9,036.00
Used Car Lot (no service)	Retail	Acre	55	\$610.00	\$603.00	\$603.00	\$603.00	\$603.00
New Car Dealer/New Boat Dealer/Car Rental	Retail	1000 SF	44.3	\$490.00	\$485.00	\$485.00	\$485.00	\$485.00
Auto center Dealership	Retail	1000 SF	31.25	\$346.00	\$342.00	\$342.00	\$342.00	\$342.00
General Auto Repair/Body Shop	Retail	1000 SF	27.2	\$301.00	\$298.00	\$298.00	\$298.00	\$298.00
Self Service Car Wash	Retail	Stall	52	\$577.00	\$571.00	\$571.00	\$571.00	\$571.00
Automatic Car Wash	Retail	Site	900	\$9,969.00	\$9,859.00	\$9,859.00	\$9,859.00	\$9,859.00
Auto Supply	Retail	1000 SF	89	\$987.00	\$976.00	\$976.00	\$976.00	\$976.00
Drug Store/Pharmacy	Retail	1000 SF	43.9	\$487.00	\$482.00	\$482.00	\$482.00	\$482.00
Discount Store	Retail	1000 SF	71.16	\$789.00	\$780.00	\$780.00	\$780.00	\$780.00
Supermarket	Retail	1000 SF	125.5	\$1,388.00	\$1,373.00	\$1,373.00	\$1,373.00	\$1,373.00
Convenience Market	Retail	1000 SF	574.48	\$6,363.00	\$6,293.00	\$6,293.00	\$6,293.00	\$6,293.00
Convenience Market dispensing Fuel (maximum of 2 pumps or 4 nozzles)	Retail	1000 SF	887.06	\$9,826.00	\$9,718.00	\$9,718.00	\$9,718.00	\$9,718.00
Clothing Store	Retail	1000 SF	31.3	\$347.00	\$343.00	\$343.00	\$343.00	\$343.00
Paint/Hardware Store	Retail	1000 SF	51.3	\$568.00	\$562.00	\$562.00	\$562.00	\$562.00
Variety Store	Retail	1000 SF	14.4	\$159.00	\$157.00	\$157.00	\$157.00	\$157.00
Video Rental Store	Retail	1000 SF	57.3	\$635.00	\$628.00	\$628.00	\$628.00	\$628.00
Furniture Store/Appliance Store	Retail	1000 SF	4.35	\$48.00	\$47.50	\$47.50	\$47.50	\$47.50
Department Store	Retail	1000 SF	35.8	\$395.00	\$391.00	\$391.00	\$391.00	\$391.00
Hair Salon/Dog Grooming	Retail	1000 SF	25.5	\$282.00	\$279.00	\$279.00	\$279.00	\$279.00
Bar/Tavern	Retail	1000 SF	40	\$443.00	\$438.00	\$438.00	\$438.00	\$438.00
Laundromat/Dry Cleaners	Retail	1000 SF	50	\$554.00	\$548.00	\$548.00	\$548.00	\$548.00
Bakery/Craft Store/Yogurt Shop	Retail	1000 SF	43.9	\$487.00	\$482.00	\$482.00	\$482.00	\$482.00
Carpet-Floor/Interior Decorator	Retail	1000 SF	5.6	\$62.00	\$61.00	\$61.00	\$61.00	\$61.00
Financial Institution	Office	1000 SF	189.95	\$2,104.00	\$2,081.00	\$2,081.00	\$2,081.00	\$2,081.00
Financial Institution w/drive-up	Office	1000 SF	290	\$3,213.00	\$3,178.00	\$3,178.00	\$3,178.00	\$3,178.00
Free Standing Automatic Teller	Office	Unit	160	\$1,772.00	\$1,753.00	\$1,753.00	\$1,753.00	\$1,753.00
Mortgage Company	Office	1000 SF	60.4	\$669.00	\$662.00	\$662.00	\$662.00	\$662.00
Quality Restaurant (Breakfast not served)	Retail	1000 SF	95.62	\$1,058.00	\$1,046.00	\$1,046.00	\$1,046.00	\$1,046.00
Dinner House Restaurant/Dinner Only	Retail	1000 SF	56.3	\$624.00	\$617.00	\$617.00	\$617.00	\$617.00
High Turnover/Sit Down Restaurant/Pizza	Retail	1000 SF	164.4	\$1,821.00	\$1,801.00	\$1,801.00	\$1,801.00	\$1,801.00
Fast Food Restaurant	Retail	1000 SF	777.29	\$8,609.00	\$8,514.00	\$8,514.00	\$8,514.00	\$8,514.00
Fast Food Restaurant w/drive-thru	Retail	1000 SF	680	\$7,533.00	\$7,450.00	\$7,450.00	\$7,450.00	\$7,450.00

TRAFFIC SIGNAL IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Traffic Signal Impact Fee Funds had no transfers-in/out during the current fiscal year.

No interfund loan payable activity occurred during the current fiscal year for the Traffic Signal Fee Funds.

- (a) The Traffic Signals Funds had Interfund loan receivables as of June 30, 2014 in the amount of \$15,123, the loans included \$14,895 from the Redevelopment Agency's Midtown Fund 634 and \$228 from Merged Waterfront Fund 637. An allowance for uncollectible loans has been recorded for those loans as of June 30, 2014.

FEE SCHEDULE:

Per Resolutions 09-0175 and 10-0202.

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2009-10 Effective Date August 9, 2009	FY2010-11 Effective Date August 22, 2010	FY2010-11 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012
				FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT
Library	Office	1000 SF	45.5	\$503.00	\$497.00	\$497.00	\$497.00	\$497.00
Hospital	Office	Bed	12.2	\$136.00	\$135.00	\$135.00	\$135.00	\$135.00
Hospital	Office	1000 SF	16.9	\$188.00	\$186.00	\$186.00	\$186.00	\$186.00
Nursing Home/Convalescent Center	Guestroom	Bed	2.7	\$30.25	\$30.00	\$30.00	\$30.00	\$30.00
Clinic/Weight Loss/Aerobics/Karate/Dance	Office	1000 SF	23.8	\$265.00	\$262.00	\$262.00	\$262.00	\$262.00
Medical Office	Office	1000 SF	54.6	\$604.00	\$597.00	\$597.00	\$597.00	\$597.00
General Office to Medical Office	Office	1000 SF	36.9	\$409.00	\$405.00	\$405.00	\$405.00	\$405.00
General Office (in square feet)								
less than 100,000	Office	1000 SF	17.7	\$197.00	\$195.00	\$195.00	\$195.00	\$195.00
Over 100,000	Office	1000 SF	14.3	\$158.00	\$156.00	\$156.00	\$156.00	\$156.00
Office Park	Office	1000 SF	11.4	\$126.00	\$125.00	\$125.00	\$125.00	\$125.00
Government Offices	Office	1000 SF	68.9	\$763.00	\$755.00	\$755.00	\$755.00	\$755.00
Public Clubhouse/Meeting Rooms, Halls	Office	1000 SF	19	\$210.00	\$208.00	\$208.00	\$208.00	\$208.00
Recreation Center (private development)	Office	1000 SF	30	\$332.00	\$328.00	\$328.00	\$328.00	\$328.00
Family Recreation Center-Billiards, etc.	Retail	1000 SF	60.4	\$669.00	\$662.00	\$662.00	\$662.00	\$662.00
Batting Cages	Retail	Cage	6	\$66.25	\$65.50	\$65.50	\$65.50	\$65.50
Tennis/Racquetball Club	Retail	Court	30	\$332.00	\$328.00	\$328.00	\$328.00	\$328.00

COMMUNITY RECREATION CENTERS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

COMMUNITY RECREATION CENTER IMPACT FEE: Provides for construction and/or expansion of centers as required by growth.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ (3,299,244)	\$ (3,231,648)	\$ -	\$ 31,611	\$ 70,281
Adjustments - allowance for uncollectible	-	-	-	-	-
Adjustments - interfund loans interest	-	(416,382)	-	-	-
Adjustments - FMV interest	-	(826)	-	-	-
Beginning fund balance, as adjusted	(3,299,244)	(3,648,856)	-	31,611	70,281
Revenues					
Fees	70,399	28,069	31,136	38,586	28,124
Interest	(1,043)	405	475	84	910
Total revenues	69,356	28,474	31,611	38,670	29,034
Expenditures					
Capital projects	1,760	-	-	-	-
Other expenditures-interfund loan interest	-	110,247	54,766	2,481	29,076
Total expenditures	1,760	110,247	54,766	2,481	29,076
Excess (deficiency) of revenues over (under) expenditures	67,596	(81,773)	(23,155)	36,189	(42)
Other financing sources (uses)					
Transfers in - allowance for interfund loans payable (Funds 910,915 and 301) (a)	-	3,730,629	54,766	2,481	29,076
Total other financing sources	-	3,730,629	54,766	2,481	29,076
Ending Fund Balance	\$ (3,231,648)	\$ -	\$ 31,611	\$ 70,281	\$ 99,315

Balance Sheets

Assets					
Cash and investments	\$ (30,679)	\$ -	\$ 31,611	\$ 69,491	\$ 99,315
Interest receivable	(262)	-	-	-	-
Accounts receivable	12,362	8,371	6,124	5,882	4,057
Allowance for uncollectible	-	-	(233)	(325)	(221)
Total assets	(18,579)	8,371	37,502	75,048	103,151
Liabilities					
Accounts payable	-	-	-	-	-
Deferred fees	9,668	7,815	5,891	4,767	3,836
Due to other funds	-	556	-	-	-
Loans from Street Improvements Fund 910 (b)	1,330,000	1,494,312	1,535,206	1,537,059	1,558,771
Loans from Street Improvements Fund 915 (b)	1,062,000	1,287,998	1,287,998	1,287,998	1,287,998
Loans from General Capital Projects Fund 301 (b)	811,401	947,721	961,593	962,221	969,585
Allowance for interfund loans payable (b)	-	(3,730,031)	(3,784,797)	(3,787,278)	(3,816,354)
Total liabilities	3,213,069	8,371	5,891	4,767	3,836
Total fund balance	\$ (3,231,648)	\$ -	\$ 31,611	\$ 70,281	\$ 99,315

COMMUNITY RECREATION CENTERS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

COMMUNITY RECREATION CENTER IMPACT FEE: Provides for construction and/or expansion of centers as required by growth.

Statements of Revenues, Expenditures and Changes in Fund Balance

Available Fund Balance

Total fund balance
Less Encumbrances
Net interfund loans
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ (3,231,648)	\$ -	\$ 31,611	\$ 70,281	\$ 99,315
(10,211)	-	-	-	-
-	(3,730,031)	(3,784,797)	(3,787,278)	(3,816,354)
\$ (3,241,859)	\$ (3,730,031)	\$ (3,753,186)	\$ (3,716,997)	\$ (3,717,039)

NOTES TO THE ANNUAL REPORT: See next pages.

COMMUNITY RECREATION CENTERS

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

Per Council Resolution No. 08-0396 dated September 8, 2008, the Public Facilities Fees Administrative Guidelines were amended to consolidate the previous fee areas into one citywide area for this respective fee type.

- (a) In FY 2013-14 the Community Recreation Centers Impact Fee Fund had transfers-in in the amount of \$29,076 and the transfers included \$29,076 to record additional allowance for interfund loans payable.
- (b) The Community Recreation Centers Fund had Interfund loans payable of \$3,816,354 at June 30, 2014 and the loans include \$2,846,769 from the Street Improvements Public Facilities Fee Funds 910 and 915 and \$969,585 from the General Capital Improvement Fund 301. An allowance of \$ 3,816,354 has been recorded for those loans as of June 30, 2014.

This fund has no interfund loans receivable.

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308, 10-0309 and as of November 15, 2010 Resolution 10-0377: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

		Effective date August 9, 2009 Reso No. 09-0175 FY 2009-10	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308,9 November 15,2010 Reso No. 10-0377 FY 2010-11	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14
Residential						
Single Family Units	per unit	\$ 486.00	\$ 481.00	September 15, 2010 240.50	\$ 241.00	\$ 241.00
Multiple Family Units	per unit	\$ 410.00	\$ 405.00	November 15,2010 202.50	\$ 203.00	\$ 203.00
Guest Rooms		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Non-Residential						
Office/ High Density	per 1000 sq ft.	\$ 80.00	\$ 79.00	September 15, 2010 39.50	\$ 39.50	\$ 39.50
Retail/ Medium Density	per 1000 sq ft.	\$ 41.00	\$ 40.50	20.25	\$ 20.25	\$ 20.25
Warehouse/ Low Density	per 1000 sq ft.	\$ 47.00	\$ 46.50	23.25	\$ 23.25	\$ 23.50

For additional information on the Community Recreation Center Fee, please contact the Community Development Department at (209) 937-8561.

CITY OFFICE SPACE IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

CITY OFFICE SPACE IMPACT FEE: Provides for additional administrative office space of City departments in order to maintain City administrative and general services as the City grows due to new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments - allowance for uncollectible
Adjustments - FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Redevelopment-Midtown Fund 337/634 (a)
Allowance for uncollectible - loans (a)
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 2,295,747	\$ 2,234,664	\$ 927,987	\$ 779,483	\$ 818,251
Adjustments - allowance for uncollectible	-	(16,858)	-	-	-
Adjustments - FMV interest	-	60,807	-	-	-
Beginning fund balance, as adjusted	2,295,747	2,278,613	927,987	779,483	818,251
Revenues					
Fees	70,133	29,379	30,905	37,015	27,632
Interest	75,574	21,143	15,040	1,753	8,609
Total revenues	145,707	50,522	45,945	38,768	36,241
Expenditures					
Capital projects	206,790	1,401,148	194,449	-	-
Total expenditures	206,790	1,401,148	194,449	-	-
Excess (deficiency) of revenues over (under) expenditures	(61,083)	(1,350,626)	(148,504)	38,768	36,241
Ending Fund Balance	\$ 2,234,664	\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492
Balance Sheets					
Assets					
Cash and investments	\$ 2,258,114	\$ 1,142,840	\$ 779,487	\$ 817,382	\$ 854,496
Interest receivable	15,006	-	-	-	-
Accounts receivable	36,640	32,576	28,613	28,889	27,372
Allowance for uncollectible	-	(11,674)	(13,355)	(15,198)	(23,076)
Loan to Redevelopment-Midtown Fund 337/634 (a)	5,184	5,184	5,184	5,184	5,184
Allowance for uncollectible - loans (a)	-	(5,184)	(5,184)	(5,184)	(5,184)
Total assets	2,314,944	1,163,742	794,745	831,073	858,792
Liabilities					
Accounts payable	58,220	217,376	4	4	4
Deferred fees	22,060	18,379	15,258	12,818	4,296
Total liabilities	80,280	235,755	15,262	12,822	4,300
Total fund balance	\$ 2,234,664	\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492
Available Fund Balance					
Total fund balance	\$ 2,234,664	\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492
Less Encumbrances	(1,173,926)	(120,963)	-	-	-
Capital project appropriations	(449,978)	(101,793)	-	(28,307)	-
Ending Available Fund Balance (Deficit)	\$ 610,760	\$ 705,231	\$ 779,483	\$ 789,944	\$ 854,492

NOTES TO THE ANNUAL REPORT: See next pages.

CITY OFFICE SPACE IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The City Office Space Impact Fee Fund had no transfers-in/out during the fiscal year.

The City Office Space Impact Fee Fund had no interfund loans payable during the fiscal year.

- (a) Interfund loan receivables of \$5,184 is due to this fund from the Redevelopment Agency Fund Midtown Project Area Fund 634. An allowance for uncollectible loans in the amount of \$5,184 has been for that loan as of June 30, 2014.

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308, 10-0309 and as of November 15, 2010 Resolution 10-0377: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

		Effective date August 9, 2009 Reso No. 09-0175 FY 2009-10	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308,9 November 15,2010 Reso No. 10-0377 FY 2010-11	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14
<u>Residential</u>						
Single Family Units	per unit	\$ 472.00	\$ 467.00	September 15, 2010 \$ 233.50	\$ 233.50	\$ 233.50
Multiple Family Units	per unit	\$ 395.00	\$ 391.00	November 15,2010 \$ 195.50	\$ 195.50	\$ 195.50
Guest Rooms	per room	\$ 99.25	\$ 98.25	\$ 98.25	\$ 49.00	\$ 49.00
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	per room			\$	\$ 49.13	\$ 49.13
<u>Non-Residential</u>						
Office/ High Density	per 1000 sq ft.	\$ 88.50	\$ 87.50	September 15, 2010 \$ 43.75	\$ 43.75	\$ 43.75
Retail/ Medium Density	per 1000 sq ft.	\$ 45.50	\$ 45.00	\$ 22.50	\$ 22.50	\$ 22.50
Warehouse/ Low Density	per 1000 sq ft.	\$ 51.50	\$ 51.00	\$ 25.50	\$ 25.50	\$ 25.50

For additional information on the City Office Space Impact Fee, please contact the Community Development Department at (209) 937-8561.

FIRE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

FIRE IMPACT FEE: Provides for new or relocation of fire stations as required by growth resulting from new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments - allowance for uncollectible
Adjustments - interfund loans interest
Adjustments - FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Other revenues
Total revenues

Expenditures

Capital projects
Other expenditures-interfund loan interest
Cost of issuance-PFF Bond Series 2009A
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers in - Bond proceeds - PFF Bond Series 2009A
Transfer out - original issue discount - PFF Bond Series 2009A
Transfer out - debt reserves - PFF Bond Series 2009A
Transfer out - debt service - PFF Bond Series 2009A
Transfers in - allowance for interfund loans payable (Funds 913 and 950) (a)
Total other financing sources

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ (6,802,380)	\$ (1,679,199)	\$ -	\$ 89,033	\$ 179,695
-	-	-	-	-
-	(373,109)	-	-	-
-	29,634	-	-	-
(6,802,380)	(2,022,674)	-	89,033	179,695
119,592	80,201	94,960	124,503	86,861
85,239	9,696	72	160	2,297
3,933	-	1,000	-	-
208,764	89,897	96,032	124,663	89,158
3,807	951	-	-	-
217,482	98,407	44,914	35,719	79,205
110,917	-	-	-	-
332,206	99,358	44,914	35,719	79,205
(123,442)	(9,461)	51,118	88,944	9,953
6,093,396	-	-	-	-
(134,644)	-	-	-	-
(511,627)	-	-	-	-
(200,502)	(412,300)	-	-	-
-	2,444,435	37,915	1,718	20,130
5,246,623	2,032,135	37,915	1,718	20,130
\$ (1,679,199)	\$ -	\$ 89,033	\$ 179,695	\$ 209,778

FIRE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

FIRE IMPACT FEE: Provides for new or relocation of fire stations as required by growth resulting from new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Total assets

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Cash and investments	\$ 1,100,479	\$ -	\$ 89,033	\$ 177,769	\$ 209,778
Interest receivable	15,480	-	-	-	-
Accounts receivable	35,255	25,188	17,174	16,512	11,996
Allowance for uncollectible	-	-	(2,436)	(2,649)	(2,392)
Total assets	1,151,214	25,188	103,771	191,632	219,382
Liabilities					
Accounts payable	-	-	-	-	-
Deferred fees	26,302	21,911	14,738	11,937	9,604
Due to other funds	-	3,277	-	-	-
Loan from Street Improvements Fund 913 (b)	1,150,000	563,616	573,252	573,688	578,804
Loan from Libraries Fund 950 (b)	1,654,111	1,880,819	1,909,098	1,910,379	1,925,394
Allowance for interfund loans payable (b)	-	(2,444,435)	(2,482,350)	(2,484,067)	(2,504,198)
Total liabilities	2,830,413	25,188	14,738	11,937	9,604
Total fund balance	\$ (1,679,199)	\$ -	\$ 89,033	\$ 179,695	\$ 209,778

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Net interfund loans
Ending Available Fund Balance (Deficit)

Total fund balance	\$ (1,679,199)	\$ -	\$ 89,033	\$ 179,695	\$ 209,778
Less Encumbrances	(38,681)	-	-	-	-
Capital project appropriations	(1,917)	-	-	-	-
Net interfund loans	-	(2,444,435)	(2,482,350)	(2,484,067)	(2,504,198)
Ending Available Fund Balance (Deficit)	\$ (1,719,797)	\$ (2,444,435)	\$ (2,393,317)	\$ (2,304,372)	\$ (2,294,420)

NOTES TO THE ANNUAL REPORT: See next pages.

FIRE STATIONS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

Per Council Resolution No. 08-0396 dated September 8, 2008, the Public Facilities Fees Administrative Guidelines were amended to consolidate the previous fee areas into one citywide area for this respective fee type.

- (a) The Fire Stations Impact Fee Fund had transfers-in in the amount of \$20,130 to record additional allowance for interfund loans payable in fiscal year 2013-14. No transfers out were recorded for debt service of the PFF Lease Revenue Bond Series 2009A due to the City's filing on bankruptcy protection on June 28, 2012.
- (b) The Fire Stations Fund had Interfund loans payable in the amount of \$2,504,198 at June 30, 2014 and the loans include \$1,925,394 from the Libraries Public Facilities Fee Fund 950 and \$578,804 from the Street Improvements Public Facilities Fee Funds 910. An allowance of \$ 2,504,198 has been recorded for those loans as of June 30, 2014.

This fund has no interfund loans receivable.

LEASE REVENUE BONDS, 2009 SERIES A (Capital Improvement Projects-PFF):

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of \$35,080,000 by the Stockton Public Financing Authority on August 20, 2009. As of June 30, 2014, bonds totaling \$35,080,000 are due in installments ranging from \$525,000 to \$2,750,000 beginning September 1, 2013 through September 1, 2038, with interest rates ranging from 6.75% to 7.0% on bonds outstanding. The proceeds of the bonds were used to finance various capital projects, of which included \$12.0 million in Street Improvements Fee Area 1 & 2 (34.05%), \$6.1 million in Fire Stations (17.37%), \$4.3 million for Police Stations (12.37%), and \$12.7 million for Parks (36.21%). Revenues from those fee type funds based on the distribution percentages, are the resources pledged for the debt service payments.

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default as of June 30, 2014. Principal and interest were not paid to bondholders for FY2012-13 and FY2013-14. Payments are stayed under the City's Chapter 9 bankruptcy.

FIRE STATIONS IMPACT FEE

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

		Effective date August 9, 2009 Reso No. 09-0175	Effective date August 22, 2010 Reso No. 10-0202	Effective date September 15, 2010 Reso No. 10-0308	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01
		FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
<u>Residential</u>				No Change		
Single Family Units	per unit	\$ 790.00	\$ 781.00	\$ 781.00	\$ 781.00	\$ 781.00
Multiple Family Units	per unit	\$ 665.00	\$ 658.00	\$ 658.00	\$ 658.00	\$ 658.00
Guest Rooms	Per room	\$ 90.00	\$ 89.00	\$ 89.00	\$ 44.50	\$ 44.50
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	Per room				\$ 44.50	\$ 44.50
<u>Non-Residential</u>				September 15, 2010		
Office/ High Density	per 1000 sq ft.	\$ 240.00	\$ 237.00	\$ 118.50	\$ 119.00	\$ 119.00
Retail/ Medium Density	per 1000 sq ft.	\$ 123.00	\$ 122.00	\$ 61.00	\$ 61.00	\$ 61.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 109.00	\$ 108.00	\$ 54.00	\$ 54.00	\$ 54.00

For additional information on the Fire Stations Impact Fee, please contact the Community Development Department at (209) 937-8561.

LIBRARIES IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

LIBRARIES IMPACT FEE: Provides for new libraries as required by growth and new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 10,540,733	\$ 10,743,088	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108
Adjustments - interfund loans interest	-	168,658	-	-	-
Adjustments - FMV interest	-	243,507	-	-	-
Beginning fund balance, as adjusted	10,540,733	11,155,253	9,319,904	9,131,178	9,059,108
Revenues					
Fees	134,558	57,283	62,554	73,121	56,141
Interest	298,991	294,734	205,986	15,396	101,791
Total revenues	433,549	352,017	268,540	88,517	157,932
Expenditures					
Capital projects	231,194	306,547	428,988	159,306	239,303
Total expenditures	231,194	306,547	428,988	159,306	239,303
Excess (deficiency) of revenues over (under) expenditures	202,355	45,470	(160,448)	(70,789)	(81,371)
Other financing sources (uses)					
Transfers out - allowance for uncollectible - loan to Fire Stations Fund 940 (a)	-	(1,880,819)	(28,278)	(1,281)	(15,014)
Total other financing sources	-	(1,880,819)	(28,278)	(1,281)	(15,014)
Ending Fund Balance	\$ 10,743,088	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723

Balance Sheets

Assets

Cash and investments	\$ 9,042,819	\$ 9,337,339	\$ 9,149,204	\$ 9,057,196	\$ 8,990,251
Interest receivable	59,693	-	-	-	-
Accounts receivable	33,461	23,434	14,928	14,328	9,901
Allowance for uncollectible			(603)	(824)	(965)
Prepaid items			-	-	449
Loan to Fire Stations Fund 940 (b)	1,654,111	1,880,819	1,909,098	1,910,379	1,925,394
Allowance for uncollectible - loans (b)	-	(1,880,819)	(1,909,098)	(1,910,379)	(1,925,394)
Total assets	10,790,084	9,360,773	9,163,529	9,070,700	8,999,636

Liabilities

Accounts payable	20,602	22,231	18,027	-	27,977
Deferred fees	26,394	18,638	14,324	11,592	8,936
Total liabilities	46,996	40,869	32,351	11,592	36,913
Total fund balance	\$ 10,743,088	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723

Available Fund Balance

Total fund balance	\$ 10,743,088	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723
Less Encumbrances				(2,755)	(1,926)
Capital project appropriations	(2,220,139)	(5,166,592)	(4,987,955)	(4,972,243)	(4,971,169)
Ending Available Fund Balance (Deficit)	\$ 8,522,949	\$ 4,153,312	\$ 4,143,223	\$ 4,084,110	\$ 3,989,628

NOTES TO THE ANNUAL REPORT: See next pages.

LIBRARIES IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

Per Council Resolution No. 08-0396 dated September 8, 2008, the Public Facilities Fees Administrative Guidelines were amended to consolidate the previous fee areas into one citywide area for this respective fee type.

(a) The Libraries Impact Fee Fund had transfers-out in the amount of \$15,014 to record an additional allowance for uncollectible loans in fiscal year 2013-14.

(b) Interfund loans receivables of \$1,925,394 is due to this fund from the Fire Stations Impact Fee Fund. An allowance for uncollectible loans in the amount of \$1,925,394 has been recorded for the loan as of fiscal year 2013-14.

This fund had no loans payable or loan repayments during the current fiscal year.

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308 and as of November 15, 2010 Resolution 10-0377: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

		Effective date August 9, 2009 Reso No. 09-0175 FY 2009-10	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308,9 November 15, 2010 Reso No. 10-0377 FY 2010-11	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14
<u>Residential</u>				September 15, 2010		
Single Family Units	per unit	\$ 912.00	\$ 902.00	\$ 451.00	\$ 451.00	\$ 451.00
Multiple Family Units	per unit	\$ 769.00	\$ 761.00	\$ 380.50	\$ 381.00	\$ 381.00
Guest Rooms	Per room	\$ 173.00	\$ 171.00	\$ 171.00	\$ 85.50	\$ 85.50
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	Per room				\$ 85.50	\$ 85.50
<u>Non-Residential</u>				September 15, 2010		
Office/ High Density	per 1000 sq ft.	\$ 191.00	\$ 189.00	\$ 94.50	\$ 94.50	\$ 94.50
Retail/ Medium Density	per 1000 sq ft.	\$ 98.00	\$ 97.00	\$ 48.50	\$ 48.50	\$ 48.50
Warehouse/ Low Density	per 1000 sq ft.	\$ 113.00	\$ 112.00	\$ 56.00	\$ 56.00	\$ 56.00

For additional information on the Libraries Impact Fee, please contact the Community Development Department at (209) 937-8561.

POLICE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

POLICE STATIONS IMPACT FEE: Provides for expansion of police stations as required by growth and new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-allowance for uncollectible
Adjustments-interfund loans interest
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Other revenues
Total revenues

Expenditures

Capital projects
Other expenditures/interfund loan interest
Cost of issuance-PFF Bond Series 2009A
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers in - Bond proceeds - PFF Bond Series 2009A
Transfer out - original issue discount - PFF Bond Series 2009A
Transfer out - debt reserves - PFF Bond Series 2009A
Transfer out - debt service - ESB Bond Series 2006A (a)
Transfer out - debt service - PFF Bond Series 2009A (a)
Transfers out - capital projects
Transfers in - allowance for interfund loans payable (Fund 915) (a)
Total other financing sources

Ending Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ (668,561)	\$ 2,593,356	\$ 424,298	\$ (7,852)	\$ (7,940)
Adjustments-allowance for uncollectible	-	(34,567)	-	-	-
Adjustments-interfund loans interest	-	(266,810)	-	-	-
Adjustments- FMV interest	-	22,275	-	-	-
Beginning fund balance, as adjusted	(668,561)	2,314,254	424,298	(7,852)	(7,940)
Revenues					
Fees	94,216	65,206	77,494	93,955	69,458
Interest	40,514	(21,852)	(3,432)	1,211	(246)
Other revenues	414	-	-	-	-
Total revenues	135,144	43,354	74,062	95,166	69,212
Expenditures					
Capital projects	393,434	2,666,044	369,990	(2,415)	-
Other expenditures/interfund loan interest	-	52,506	20,284	25,003	52,614
Cost of issuance-PFF Bond Series 2009A	78,989	-	-	-	-
Total expenditures	472,423	2,718,550	390,274	22,588	52,614
Excess (deficiency) of revenues over (under) expenditures	(337,279)	(2,675,196)	(316,212)	72,578	16,598
Other financing sources (uses)					
Transfers in - Bond proceeds - PFF Bond Series 2009A	4,339,396	-	-	-	-
Transfer out - original issue discount - PFF Bond Series 2009A	(95,886)	-	-	-	-
Transfer out - debt reserves - PFF Bond Series 2009A	(364,354)	-	-	-	-
Transfer out - debt service - ESB Bond Series 2006A (a)	(137,147)	(107,525)	(136,222)	(73,585)	-
Transfer out - debt service - PFF Bond Series 2009A (a)	(142,813)	(293,672)	-	-	-
Transfers out - capital projects	-	-	-	-	-
Transfers in - allowance for interfund loans payable (Fund 915) (a)	-	1,186,437	20,284	919	10,769
Total other financing sources	3,599,196	785,240	(115,938)	(72,666)	10,769
Ending Fund Balance	\$ 2,593,356	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427

POLICE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

POLICE STATIONS IMPACT FEE: Provides for expansion of police stations as required by growth and new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Balance Sheets

Assets

Cash and investments
Cash and investments with fiscal agent
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to RDA-Midtown Fund 337/634 (b)
Allowance for uncollectible- loans
Total assets

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Cash and investments	\$ 827,226	\$ 65,994	\$ -	\$ (203,086)	\$ (173,735)
Cash and investments with fiscal agent	3,326,037	711,416	192,765	193,019	193,151
Interest receivable	4,718	108	20	12	11
Accounts receivable	80,237	70,231	61,239	61,692	57,820
Allowance for uncollectible	-	(24,037)	(27,490)	(31,544)	(47,417)
Loan to RDA-Midtown Fund 337/634 (b)	10,530	10,530	10,530	10,530	10,530
Allowance for uncollectible- loans	-	(10,530)	(10,530)	(10,530)	(10,530)
Total assets	4,248,748	823,712	226,534	20,093	29,830
Liabilities					
Accounts payable	106,243	358,513	-	-	-
Deferred fees	49,149	40,901	33,748	28,033	10,403
Due to other funds	-	-	200,638	-	-
Loans from Street Improvements Fund 915 (c)	1,500,000	1,186,437	1,206,720	1,207,639	1,218,409
Allowance for interfund loans payable (c)	-	(1,186,437)	(1,206,720)	(1,207,639)	(1,218,409)
Total liabilities	1,655,392	399,414	234,386	28,033	10,403
Total fund balance	\$ 2,593,356	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Net interfund loans
Ending Available Fund Balance (Deficit)

Total fund balance	\$ 2,593,356	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427
Less Encumbrances	(2,278,797)	(234,811)	-	-	-
Capital project appropriations	(811,795)	(189,487)	(54,307)	(54,306)	-
Net interfund loans	-	(1,186,437)	(1,206,720)	(1,207,639)	(1,218,409)
Ending Available Fund Balance (Deficit)	\$ (497,236)	\$ (1,186,437)	\$ (1,268,879)	\$ (1,269,885)	\$ (1,198,982)

NOTES TO THE ANNUAL REPORT: See next pages.

POLICE STATIONS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

- (a) In fiscal year 2013-14 the Police Stations Impact Fee Fund had transfers-in in the amount of \$ 10,769 to record additional allowance for interfund loans payable. No transfers out were recorded for debt service of the PFF Lease Revenue Bond Series 2006A; beginning FY2013-14 the Central Parking District Fund was budgeted to pay 100% of the debt service. No transfers-out were recorded for debt service on the 2009A Bond due to the City's filing on bankruptcy protection on June 28, 2012.
- (b) Interfund loan receivables for \$10,530 is due to this fund from the Redevelopment Agency Fund Midtown Project Area; an allowance for uncollectible loans in the amount of \$ 10,530 has been recorded for this loan as of June 30, 2014.
- (c) Interfund loan payable in the amount of \$1,218,409 is due from this fund to the Street Improvements Impact Fee Fund. An allowance for interfund loans payable in the amount of \$1,218,409 has been recorded for the loan as of June 30, 2014.

LEASE REVENUE BONDS, 2006 SERIES A (Essential Services Building/Parking Garage):

The 2006 Lease Revenue Refunding Bonds, Series A, were issued in the amount of \$13,965,000 by the Stockton Public Financing Authority on March 22, 2006. The bonds were issued to achieve interest rate savings through the refunding of Certificates of Participation that had been issued in 1999. As of June 30, 2014, bonds totaling \$11,270,000 are due in installments ranging from \$435,000 to \$875,000 from August 1, 2010 through August 1, 2031, with interest rates ranging from 4.00% to 5.00% on bonds outstanding. The original 1999 issuance financed the construction of the Essential Services Building and Parking Garage. Historically, revenues from the Central Parking District Fund and the Police Stations Impact Fee Fund provide the resources for debt service payments at 85% and 15% respectively. The General Fund is obligated to make the lease payments and no other funds are legally pledged to the repayments of the 2006A Bonds. Beginning in FY2013-14, the Central Parking District Fund was budgeted to pay 100% of the debt service.

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of \$35,080,000 by the Stockton Public

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of \$35,080,000 by the Stockton Public Financing Authority on August 20, 2009. As of June 30, 2011, bonds totaling \$35,080,000 are due in installments ranging from \$525,000 to \$2,750,000 beginning September 1, 2013 through September 1, 2039, with interest rates ranging from 6.75% to 7.0% on bonds outstanding. The proceeds of the bonds were used to finance various capital projects, of which included \$12.0 million in Street Improvements Fee Area 1 & 2 (34.05%), \$6.1 million in Fire Stations (17.37%), \$4.3 million for Police Stations (12.37%), and \$12.7 million for Parks (36.21%). Revenues from those fee type funds based on the distribution percentages are the resources pledged for the debt service payments.

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default as of June 30, 2014. Principal and interest were not paid to bondholders for FY2012-13 and FY2013-14. Payments are stayed under the City's Chapter 9 bankruptcy; the Proposed Plan, if confirmed, would materially modify the City's obligations with respect to the 2009 Bonds.

POLICE STATIONS IMPACT FEE

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempting certain public facilities fees for residential projects in the "Greater Downtown Area" (as defined in the 2008 Attorney General Settlement Agreement) until December 31, 2015; and reducing certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increasing the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

		Effective date August 9, 2009 Reso No. 09-0175 FY 2009-10	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308 FY 2010-11	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14
<u>Residential</u>		No Change				
Single Family Units	per unit	\$ 598.00	\$ 591.00	\$ 591.00	\$ 591.00	\$ 591.00
Multiple Family Units	per unit	\$ 503.00	\$ 497.00	\$ 497.00	\$ 497.00	\$ 497.00
Guest Rooms	Per room	\$ 201.00	\$ 199.00	\$ 199.00	\$ 99.50	\$ 99.50
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	Per room				\$ 99.50	\$ 99.50
<u>Non-Residential</u>		September 15, 2010				
Office/ High Density	per 1000 sq ft.	\$ 213.00	\$ 211.00	\$ 105.50	\$ 106.00	\$ 106.00
Retail/ Medium Density	per 1000 sq ft.	\$ 109.00	\$ 108.00	\$ 54.00	\$ 54.00	\$ 54.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 125.00	\$ 124.00	\$ 62.00	\$ 62.00	\$ 62.00

For additional information on the Police Stations Impact Fee, please contact the Community Development Department at (209) 937-8561.

PARKLAND IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

PARKLAND IMPACT FEE: Provides for the acquisition of land and the development of regional and neighborhood parks.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ (1,565,380)	\$ 7,136,589	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844
Adjustments- FMV interest	-	193,163	-	-	-
Beginning fund balance, as adjusted	(1,565,380)	7,329,752	5,698,279	5,081,414	5,275,844
Revenues					
Fees	392,827	264,032	207,052	284,922	243,426
Interest	129,664	231,257	90,985	6,812	51,874
Other revenues	8,381	-	-	-	-
Total revenues	530,872	495,289	298,037	291,734	295,300
Expenditures					
Capital projects	2,534,999	1,267,386	48,883	97,304	107,718
Cost of issuance-PFF Bond Series 2009A	231,221	-	-	-	-
Total expenditures	2,766,220	1,267,386	48,883	97,304	107,718
Excess (deficiency) of revenues over (under) expenditures	(2,235,348)	(772,097)	249,154	194,430	187,582
Other financing sources (uses)					
Transfers in - Bond proceeds - PFF Bond Series 2009A	12,702,468	-	-	-	-
Transfer out - original issue discount - PFF Bond Series 2009A	(280,682)	-	-	-	-
Transfers out - capital projects	-	-	-	-	-
Transfer out - debt reserves - PFF Bond Series 2009A	(1,066,552)	-	-	-	-
Transfer out - debt service - PFF Bond Series 2009A (a)	(417,917)	(859,376)	(866,019)	-	-
Total other financing sources	10,937,317	(859,376)	(866,019)	-	-
Ending Fund Balance	\$ 7,136,589	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426

Balance Sheets

Assets					
Cash and investments	\$ 7,173,252	\$ 5,703,595	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426
Interest receivable	(32,942)	-	-	-	-
Accounts receivable	-	11,192	-	-	-
Total assets	7,140,310	5,714,787	5,081,414	5,275,844	5,463,426
Liabilities					
Accounts payable	3,721	8,114	-	-	-
Deferred fees	-	8,394	-	-	-
Total liabilities	3,721	16,508	-	-	-
Total fund balance	\$ 7,136,589	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426

Available Fund Balance

Total fund balance	\$ 7,136,589	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426
Less Encumbrances	(289,169)	(70,574)	(55,361)	(55,306)	(55,036)
Capital project appropriations	(3,357,087)	(2,920,707)	(2,924,334)	(2,897,198)	(2,831,465)
Ending Available Fund Balance (Deficit)	\$ 3,490,333	\$ 2,706,998	\$ 2,101,719	\$ 2,323,340	\$ 2,576,925

NOTES TO THE ANNUAL REPORT: See next pages.

PARKLAND IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

Per Council Resolution No. 08-0396 dated September 8, 2008, the Public Facilities Fees Administrative Guidelines were amended to consolidate the previous fee areas into one citywide area for this respective fee type.

- (a) In FY 2012-13 and FY 2013-14 no transfers-out were recorded for debt service on the 2009A Bond due to the City's filing on bankruptcy protection on June 28, 2012.

This fund had no interfund loans receivable/payable.

LEASE REVENUE BONDS, 2009 SERIES A (Capital Improvements Projects-PFF):

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of \$35,080,000 by the Stockton Public Financing Authority on August 20, 2009. As of June 30, 2014, bonds totaling \$35,080,000 are due in installments ranging from \$525,000 to \$2,750,000 beginning September 1, 2013 through September 1, 2038, with interest rates ranging from 6.75% to 7.0% on bonds outstanding. The proceeds of the bonds were used to finance various capital projects, of which included \$12.0 million in Street Improvements Fee Area 1 & 2 (34.05%), \$6.1 million in Fire Stations (17.37%), \$4.3 million for Police Stations (12.37%), and \$12.7 million for Parks (36.21%). Revenues from those fee type funds based on the distribution percentages, are the resources pledged for the debt service payments.

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default as of June 30, 2014. Principal and interest were not paid to bondholders for FY2012-13 and FY2013-14. Payments are stayed under the City's Chapter 9 bankruptcy; the Proposed Plan, if confirmed, would materially modify the City's obligations with respect to the 2009 Bonds.

FEE SCHEDULE:

Note: Per Resolution No. 10-0308 with an effective date of September 15, 2010 Residential Parkland fees will not be collected within the Greater Downtown Area (as defined in the 2008 General Settlement Agreement).

		Effective date August 9, 2009 Reso No. 09-0175 FY 2009-10	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date August 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14
<u>Residential</u>						
Single Family Units	per unit	\$ 2,829.00	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00
Multiple Family Units	per unit	\$ 1,731.00	\$ 1,712.00	\$ 1,712.00	\$ 1,712.00	\$ 1,712.00
Guest Rooms		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
<u>Non-Residential</u>						
Office/ High Density		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Retail/ Medium Density		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Warehouse/ Low Density		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT

For additional information on the Parkland Impact Fee, please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

STREET TREES IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET TREES IMPACT FEE: Provides for necessary trees as new development is established.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Interest
Other revenues
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 386,317	\$ 389,231	\$ 344,514	\$ 348,082	\$ 348,523
-	10,440	-	-	-
386,317	399,671	344,514	348,082	348,523
12,835	9,260	5,863	517	3,350
1,580	-	-	-	-
14,415	9,260	5,863	517	3,350
11,501	64,417	2,295	76	675
11,501	64,417	2,295	76	675
2,914	(55,157)	3,568	441	2,675
\$ 389,231	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Accounts payable
Total liabilities
Total fund balance

\$ 387,682	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,873
2,559	-	-	-	-
390,241	344,514	348,082	348,523	351,873
1,010	-	-	-	675
1,010	-	-	-	675
\$ 389,231	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198

Available Fund Balance

Total fund balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

\$ 389,231	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198
(8,752)	-	-	-	-
(338,181)	(294,966)	(292,672)	(292,596)	(291,921)
\$ 42,298	\$ 49,548	\$ 55,410	\$ 55,927	\$ 59,277

NOTES TO THE ANNUAL REPORT: See next page.

STREET TREES IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Street Trees Impact Fee Funds had no transfers-in/out.

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

	Effective date August 9, 2009 Reso No. 09-0175	Effective date August 22, 2010 Reso No. 10-0202	Effective date August 22, 2010 Reso No. 10-0202	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01
	FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
STREET TREES IMPACT Fees:					
Per tree with no barrier	\$ 142.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00
Per tree with barrier	\$ 197.00	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00

(One street tree required per lot, and three trees required per corner lot.)

For additional information on the Street Trees Impact Fee, please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

STREET SIGNS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET SIGNS IMPACT FEE: Provides for necessary street signs as new development is established.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 125,737	\$ 129,984	\$ 136,958	\$ 139,221	\$ 142,021
Adjustments- FMV interest	-	3,477	-	-	-
Beginning fund balance, as adjusted	125,737	133,461	136,958	139,221	142,021
Revenues					
Fees			-	2,600	-
Interest	4,247	3,497	2,338	200	1,365
Total revenues	4,247	3,497	2,338	2,800	1,365
Expenditures	-	-			
Capital projects	-	-	75	-	-
Total expenditures			75	-	-
Excess (deficiency) of revenues over (under) expenditures	4,247	3,497	2,263	2,800	1,365
Ending Fund Balance	\$ 129,984	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386
Balance Sheets					
Assets					
Cash and investments	\$ 129,134	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386
Interest receivable	850	-	-	-	-
Total assets	129,984	136,958	139,221	142,021	143,386
Total fund balance	\$ 129,984	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386
Available Fund Balance					
Total fund balance	\$ 129,984	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386
Less capital project appropriations	(58,861)	(58,861)	(58,786)	(58,786)	(58,786)
Ending Available Fund Balance (Deficit)	\$ 71,123	\$ 78,097	\$ 80,435	\$ 83,235	\$ 84,600

NOTES TO THE ANNUAL REPORT: See next pages.

STREET SIGNS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Street Signs Impact Fee Funds had no transfers-in/out.

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

		Effective date July 1, 2009 Reso No. 09-0175	Effective date July 1, 2010 Reso No. 10-0202	Effective date July 1, 2010 Reso No. 10-0202	Effective date July 1, 2012 Reso No. 2012-06-26-1603-01	Effective date July 1, 2013 Reso No. 2013-06-25-1601-01
		FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
STREET TREES IMPACT Fees:						
Street name sign	per sign	\$ 259.50	\$ 266.00	\$ 266.00	\$ 266.00	\$ 266.00
Regulatory sign fee	per sign	\$ 394.50	\$ 404.25	\$ 404.25	\$ 404.25	\$ 404.25
Speed limit sign	per sign	\$ 186.75	\$ 191.50	\$ 191.50	\$ 191.50	\$ 191.50

For additional information on the Street Signs Impact Fee, please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

STREET LIGHTS IN LIEU IMPACT FEE - Citywide Fee Area

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET LIGHTS IN LIEU IMPACT FEE: Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Accounts payable
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 122,093	\$ 122,739	\$ 128,905	\$ 129,727	\$ 129,920
Adjustments- FMV interest	-	3,283	-	-	-
Beginning fund balance, as adjusted	122,093	126,022	128,905	129,727	129,920
Revenues					
Fees	106	318	-	-	968
Interest	4,002	3,278	2,190	193	1,254
Total revenues	4,108	3,596	2,190	193	2,222
Expenditures					
Capital projects	3,462	713	1,368	-	-
Total expenditures	3,462	713	1,368	-	-
Excess (deficiency) of revenues over (under) expenditures	646	2,883	822	193	2,222
Ending Fund Balance	\$ 122,739	\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142
Balance Sheets					
Assets					
Cash and investments	\$ 121,935	\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142
Interest receivable	804	-	-	-	-
Total assets	122,739	128,905	129,727	129,920	132,142
Liabilities					
Accounts payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total fund balance	\$ 122,739	\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142
Available Fund Balance					
Total fund balance	\$ 122,739	\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142
Less capital project appropriations	(157,946)	(128,905)	(127,537)	(127,537)	(127,537)
Ending Available Fund Balance (Deficit)	\$ (35,207)	\$ -	\$ 2,190	\$ 2,383	\$ 4,605

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU IMPACT FEE - Fee Areas 1 and 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET LIGHTS IN LIEU IMPACT FEE: Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 29,980	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262
Adjustments- FMV interest	-	829	-	-	-
Beginning fund balance, as adjusted	29,980	31,821	32,655	33,212	33,262
Revenues					
Fees	-	-	-	-	-
Interest	1,012	834	557	50	319
Total revenues	1,012	834	557	50	319
Expenditures					
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,012	834	557	50	319
Ending Fund Balance	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581
Balance Sheets					
Assets					
Cash and investments	\$ 30,789	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581
Interest receivable	203	-	-	-	-
Total assets	30,992	32,655	33,212	33,262	33,581
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581
Available Fund Balance					
Total fund balance	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581
Less capital project appropriations	-	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU IMPACT FEE - Fee Areas 3 and 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET LIGHTS IN LIEU IMPACT FEE: Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 71,969	\$ 73,271	\$ 79,095	\$ 79,505	\$ 79,623
-	1,960	-	-	-
71,969	75,231	79,095	79,505	79,623
-	1,800	-	-	5,484
2,406	2,064	1,347	118	798
2,406	3,864	1,347	118	6,282
1,104	-	937	-	-
1,104	-	937	-	-
1,302	3,864	410	118	6,282
\$ 73,271	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905
\$ 72,791	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905
480	-	-	-	-
73,271	79,095	79,505	79,623	85,905
-	-	-	-	-
-	-	-	-	-
\$ 73,271	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905
\$ 73,271	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905
(89,751)	(79,095)	(78,158)	(78,159)	(78,159)
\$ (16,480)	\$ -	\$ 1,347	\$ 1,464	\$ 7,746

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU IMPACT FEE - Fee Areas 5 and 6

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET LIGHTS IN LIEU IMPACT FEE: Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 179,105	\$ 185,780	\$ 195,748	\$ 198,151	\$ 198,445
Adjustments- FMV interest	-	4,970	-	-	-
Beginning fund balance, as adjusted	179,105	190,750	195,748	198,151	198,445
Revenues					
Fees	600	-	-	-	-
Interest	6,075	4,998	3,340	294	1,907
Total revenues	6,675	4,998	3,340	294	1,907
Expenditures					
Capital projects	-	-	937	-	-
Total expenditures	-	-	937	-	-
Excess (deficiency) of revenues over (under) expenditures	6,675	4,998	2,403	294	1,907
Ending Fund Balance	\$ 185,780	\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352
Balance Sheets					
Assets					
Cash and investments	\$ 184,565	\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352
Interest receivable	1,215	-	-	-	-
Total assets	185,780	195,748	198,151	198,445	200,352
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 185,780	\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352
Available Fund Balance					
Total fund balance	\$ 185,780	\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352
Less capital project appropriations	(200,231)	(195,748)	(194,811)	(194,812)	(194,812)
Ending Available Fund Balance (Deficit)	\$ (14,451)	\$ -	\$ 3,340	\$ 3,633	\$ 5,540

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU IMPACT FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

STREET LIGHTS IN LIEU IMPACT FEE: Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 403,147	\$ 412,782	\$ 436,403	\$ 440,595	\$ 441,250
Adjustments- FMV interest	-	11,042	-	-	-
Beginning fund balance, as adjusted	403,147	423,824	436,403	440,595	441,250
Revenues					
Fees	706	2,118	-	-	6,452
Interest	13,495	11,174	7,434	655	4,278
Total revenues	14,201	13,292	7,434	655	10,730
Expenditures					
Capital projects	4,566	713	3,242	-	-
Total expenditures	4,566	713	3,242	-	-
Excess (deficiency) of revenues over (under) expenditures	9,635	12,579	4,192	655	10,730
Ending Fund Balance	\$ 412,782	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980
Balance Sheets					
Assets					
Cash and investments	\$ 410,080	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980
Interest receivable	2,702	-	-	-	-
Total assets	412,782	436,403	440,595	441,250	451,980
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 412,782	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980
Available Fund Balance					
Total fund balance	\$ 412,782	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980
Capital project appropriations	(447,928)	(403,748)	(400,506)	(400,508)	(400,508)
Ending Available Fund Balance (Deficit)	\$ (35,146)	\$ 32,655	\$ 40,089	\$ 40,742	\$ 51,472

NOTES TO THE ANNUAL REPORT: See next pages.

STREET SIGNS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Street Lights In Lieu Impact Fee Funds had no transfers-in/out.

These funds had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

		Effective date July 1, 2009 Reso No. 09-0175	Effective date July 1, 2010 Reso No. 10-0202	Effective date July 1, 2010 Reso No. 10-0202	Effective date July 1, 2012 Reso No. 2012-06-26-1603-01	Effective date July 1, 2013 Reso No. 2013-06-25-1601-01
<u>STREET TREES IMPACT Fees:</u>		FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
Street light In Lieu	per linear foot	\$ 31.25	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00

Note: Developers install the street lighting on the subdivisions. However, when there is infield development that creates lighting deficiencies, the City assesses the Street Lights In Lieu Fee.

For additional information on the Street Signs Impact Fee, please contact the Community Development Department, Engineering and Transportation Division at (209) 937-8366.

AIR QUALITY IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

AIR QUALITY IMPACT FEE: Provides for the partial mitigation of adverse environmental effects and establish a formalized process for air quality standards as growth and development require.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments-interfund loans interest
Adjustments- FMV interest
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Capital Projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and Investments
Interest receivable
Accounts receivable
Loan to Central Parking District Fund 417
Total Assets

Liabilities

Accounts Payable
Deferred Fees
Total Liabilities
Total Fund Balance

Available Fund Balance

Total Fund Balance
Less Encumbrances
Capital project appropriations
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 3,139,491	\$ 2,739,683	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194
-	220,354	-	-	-
-	46,579	-	-	-
3,139,491	3,006,616	2,354,606	2,478,125	2,132,194
53,291	51,804	134,354	29,021	85,389
58,937	67,501	35,827	2,562	15,047
112,228	119,305	170,181	31,583	100,436
512,036	771,315	46,662	377,514	500,210
512,036	771,315	46,662	377,514	500,210
(399,808)	(652,010)	123,519	(345,931)	(399,774)
\$ 2,739,683	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420
\$ 1,729,762	\$ 1,389,930	\$ 1,208,935	\$ 856,976	\$ 698,125
11,842	-	-	-	-
-	749	-	-	-
1,000,000	1,257,342	1,274,444	1,275,218	1,034,295
2,741,604	2,648,021	2,483,379	2,132,194	1,732,420
1,921	292,854	5,254	-	-
-	561	-	-	-
1,921	293,415	5,254	-	-
\$ 2,739,683	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420
\$ 2,739,683	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420
(937,884)	(400,353)	-	-	-
(448,625)	(696,911)	(1,390,081)	(1,292,960)	(693,593)
\$ 1,353,174	\$ 1,257,342	\$ 1,088,044	\$ 839,234	\$ 1,038,827

NOTES TO THE ANNUAL REPORT: See next pages.

**AIR QUALITY IMPACT FEE****NOTES TO THE ANNUAL REPORT:**

Per California Government Code Section 66001(e), Refund of PFF fees: None

The Air Quality Impact Fee Fund had no transfers-in/out.

(a) Interfund loan receivables of \$1,034,295 is due to this fund from the Central Parking District Fund 417.

This fund had no interfund loans payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

		Effective date August 9, 2009 Reso No. 09-0175	Effective date August 22, 2010 Reso No. 10-0202	Effective date August 22, 2010 Reso No. 10-0202	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01
		FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
<u>Residential</u>						
Single Family Unit	per unit	\$ 189.00	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00
Multiple Family Units	per unit	\$ 128.00	\$ 127.00	\$ 127.00	\$ 127.00	\$ 127.00
Guest Rooms	per room	\$ 121.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00
<u>Non-Residential</u>						
Office/ High Density	per 1000 sq ft.	\$ 333.00	\$ 329.00	\$ 329.00	\$ 329.00	\$ 329.00
Retail/ Medium Density	per 1000 sq ft.	\$ 697.00	\$ 689.00	\$ 689.00	\$ 689.00	\$ 689.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 409.00	\$ 405.00	\$ 405.00	\$ 405.00	\$ 405.00

For additional information on the Air Quality Impact Fee, please contact the Community Development Department at (209) 937-8561

WATER CONNECTION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WATER CONNECTION FEE: Provides for expansion of production and distribution facilities in the municipal water utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Capitalization - construction of assets
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 2002A Water Bond (a)
Transfers out - debt service 2005A Water Bond (a)
Allowance for uncollectible receivable
Asset transfer to operating fund (b)
Total other financing sources

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 11,965,838	\$ 11,200,889	\$ 1,142,061	\$ 35,858	\$ (527,484)
352,950	261,424	445,829	881,202	17,957
91,398	56,210	14,983	730	(11,694)
444,348	317,634	460,812	881,932	6,263
165,349	158,178	40,934	21,638	26,873
(24,337)	(42,436)	(22,331)	(1,852)	-
141,012	115,742	18,603	19,786	26,873
303,336	201,892	442,209	862,146	(20,610)
(240,825)	(378,438)	(240,950)	(241,525)	(241,626)
(827,460)	(1,050,844)	(1,283,935)	(1,180,947)	(1,145,269)
-	-	(1,196)	(1,164)	-
-	(8,831,438)	(22,331)	(1,852)	-
(1,068,285)	(10,260,720)	(1,548,412)	(1,425,488)	(1,386,895)
\$ 11,200,889	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)

Balance Sheet

Assets

Cash
Interest receivable
Accounts receivable
Fixed assets
Total assets

Liabilities

Total liabilities
Total fund balance

\$ 2,308,527	\$ 1,104,295	\$ 33,121	\$ (529,057)	\$ (1,936,562)
16,724	-	-	-	-
86,636	37,766	2,737	1,573	1,573
8,789,002	-	-	-	-
11,200,889	1,142,061	35,858	(527,484)	(1,934,989)
-	-	-	-	-
\$ 11,200,889	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)

WATER CONNECTION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WATER CONNECTION FEE: Provides for expansion of production and distribution facilities in the municipal water utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Available Fund Balance Calculation

Total fund balance
Less: Encumbrances
Capital project appropriations
Assets capitalized to operating fund balance sheet (b)
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 11,200,889	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)
(2,223)	-	-	-	-
(3,670,535)	(3,514,583)	-	-	(3,973,127)
(8,789,002)	-	-	-	-
\$ (1,260,871)	\$ (2,372,522)	\$ 35,858	\$ (527,484)	\$ (5,908,116)

WATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

This fund had no new loan payables or loan receivables during the current fiscal year

(a) The Water Connection Fee Fund had no non-debt related transfers - in/out in fiscal year 2014. There were transfers out of \$241,626 for debt service on 2002 Water Revenue Bonds and \$1,145,269 for debt service on 2005 Water Revenue Bonds in fiscal year 2014.

(b) Water Connection fee assets were transferred to operating fund in fiscal years 2012 -2014.

CSCDA POOL WATER/WASTEWATER REVENUE BOND, 2002 (Wastewater Capital Improvement Projects)

On April 16, 2002, the City participated in the California Statewide Community Development Authority (CSCDA) Water and Wastewater Revenue Bond (Pooled Financing Program), Series 2002 A, which issued bonds in amount of \$14,280,000 for the City of Stockton. As of June 30, 2014, bonds totaling \$8,060,000 are due in installments ranging from \$735,000 to \$1,090,000 through October 1, 2022, with interest rates ranging from 4.5% to 5.125% on bonds outstanding. The bonds were issued to refinance prior water system expansion bonds. Revenues from the water enterprise fund and the water connection fee fund will provide the resources for debt service payments at 78% and 22% respectively.

WATER REVENUE BOND, 2005 SERIES A (Water System Capital Improvement Projects)

The 2005 Water Revenue Bonds, Series A (Water System Capital Improvement Projects) were issued in amount of \$24,230,000 by the SPFA on November 3, 2005. As of June 30, 2014, bonds totaling \$24,230,000 are due in installments ranging from \$150,000 to \$2,350,000 beginning September 1, 2017, through September 1, 2035, with interest rates ranging from 4.0% to 5.0% on bonds outstanding. The bonds were issued to finance various water system capital improvement projects. Revenues from the water connection fee will provide the resources for the debt service payments.

FEE SCHEDULE: WATER CONNECTION FEE

Description		2010 C#09-0175	2011 CR#10-0202	2012 CR#10-0202	2013 CR#2012-06-26-1603-1	2014 CR#2013-06-25-1601-01
Connection Charges	Single family	\$1,906	\$1,906	\$1,954.00	\$2,063.00	\$2,098.07
	First meter	\$1,906	\$1,954	\$2,003.00	\$2,063.00	\$2,098.07
	Each additional unit	\$1,539	\$1,577	\$1,616.00	\$1,664.50	\$1,692.80
Non - Residential Connections	5/8 & 3/4 inch meter	\$1,906	\$1,954	\$2,003.00	\$2,063.00	\$2,098.07
	1 inch meter	\$3,591	\$3,681	\$3,773.00	\$3,886.25	\$3,952.32
	1 1/2 inch meter	\$8,119	\$8,322	\$8,530.00	\$8,786.00	\$8,935.36
	2 inch meter	\$11,478	\$11,765	\$12,059.00	\$12,420.75	\$12,631.90
	3 inch meter	\$24,377	\$24,986	\$25,611.00	\$26,379.25	\$26,827.70
	4 inch meter	\$40,590	\$41,605	\$42,645.00	\$43,924.25	\$44,670.96
	6 inch meter	\$88,247	\$90,453	\$92,714.00	\$95,495.50	\$97,118.92
	10 inch meter	Formula based	Formula based	Formula based	Formula based	Formula based
	12 inch meter	Formula based	Formula based	Formula based	Formula based	Formula based

WATER CONNECTION FEE

Engineering Studies required under Senate Bill 221 and 610:

Deposit					
	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500

2012 Division Endnotes:

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,003.00) + \$61,907.00]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,003.00) + \$86,049.00]$

2013 Division Endnotes:

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,063.00) + \$61,907.00]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,063.00) + \$86,049.00]$

2014 Division Endnotes:

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,098.07) + \$61,907.00]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,098.07) + \$86,049.00]$

This impact fee is a utility enterprise fund and is reported under full accrual accounting standards set by FASB. Comparatively, most of the other impact fees are governmental funds and are reported under the modified accrual accounting standards set forth by GASB.

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE: To pay a portion of the annual debt service related to the Delta Water Supply Project; repay the unrestricted fund balance used to establish the Rate Stabilization Fund; and early retirement of the Delta Water Supply Project debt.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Debt service payment - 2009 Delta Water Bonds (a)
Reimbursement debt service payment - 2009 Delta Water Bonds (a)
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total 2011-2012	Total 2012-2013	Total 2013-2014
\$ -	\$ 919	\$ 17,768	\$ -	\$ (1,229,643)
486,555	575,639	868,403	1,746,327	184,011
4,518	2,827	3,447	(966)	(11,364)
491,073	578,466	871,850	1,745,361	172,647
490,154	561,617	593,156	2,794,345	67,101
490,154	561,617	296,462	180,659	
		889,618	2,975,004	67,101
919	16,849	(17,768)	(1,229,643)	105,546
\$ 919	\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)

Balance Sheet

Assets

Cash
Interest receivable
Accounts receivable
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less encumbrances
Ending Available Fund Balance (Deficit)

\$ 919	\$ -	\$ -	\$ (1,229,643)	\$ (1,124,097)
-	17,768	-	-	-
919	17,768	-	(1,229,643)	(1,124,097)
-	-	-	-	-
-	-	-	-	-
\$ 919	\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)
\$ 919	\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)
-	-	-	-	-
\$ 919	\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)

NOTES TO THE ANNUAL REPORT: See next page.

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

This fund had no new loan payables or loan receivables during the current fiscal year.

- (a) The Delta Water Supply Project (DWSP) Surface Water Connection Fee Fund had no non-debt related transfers-in/out in fiscal year 2014. There were transfers out in amount of \$67,101 for debt service on 2009 Delta Water Revenue Bonds in fiscal year 2014.

REVENUE BONDS, 2009 SERIES A (Water Capital Improvement Projects)

The 2009 Water Revenue Bonds, Series A (Tax Exempt, Delta Water Supply Project) were issued in the amount of \$18,575,000 by the Stockton Public Financing Authority (SPFA) on August 11, 2009. As of June 30, 2014, bonds totaling \$12,380,000 are due in installments ranging from \$3,285,000 to \$5,655,000 beginning October 1, 2014, through October 1, 2016, with interest rates ranging from 4.0% to 5.0% on bonds outstanding. The bonds were issued for the design and construction of the first phase of the Delta Water Supply Project. Repayment of the bonds is financed from net revenues pledged by the Water Utility Fund to the SPFA.

REVENUE / TAXABLE BUILD AMERICA BONDS, 2009 SERIES B (Water Capital Improvement Projects)

The 2009 Water Revenue Bonds, Series B (Taxable Build America Bonds, Delta Water Supply Project) were issued in the amount of \$154,550,000 by the Stockton Public Financing Authority (SPFA) on August 11, 2009. The Taxable 2009B Bonds were issued as "Build America Bonds" under the provisions of the American Recovery and Reinvestment Act of 2009. The Authority is to receive a cash subsidy from the United States Treasury pursuant to the Recovery Act equal to 35% of the interest payable on or about each Interest Payment Date. As of June 30, 2014, bonds totaling \$154,550,000 are due in installments ranging from \$3,835,000 to \$13,570,000 beginning October 1, 2017 through October 1, 2038, with interest rates ranging from 6.09% to 7.942% on bonds outstanding. The bonds were issued for the design and construction of the first phase of the Delta Water Supply Project. Repayment of the bonds is financed from net revenues pledged by the Water Utility Fund to the SPFA.

FEE SCHEDULE: DWSP SUPPLY FEE

Description	2010 CR#09-0226	2011 CR#10-0202	2012 CR#10-0202	2013 CR#2012-06-26-1603-1	2014 CR#2013-06-25-1601-01
3/4 inch meter	\$4,410	\$4,442	\$4,482	\$4,595	\$4,721
1 inch meter	\$7,365	\$7,418	\$7,846	\$7,674	\$7,885
1 1/2 inch meter	\$17,640	\$17,768	\$17,929	\$18,381	\$18,885
2 inch meter	\$23,505	\$23,676	\$23,891	\$24,492	\$25,164
3 inch meter	\$47,055	\$47,396	\$47,827	\$49,031	\$50,376
4 inch meter	\$73,515	\$74,048	\$74,721	\$76,602	\$78,704
6 inch meter	\$146,985	\$148,052	\$149,396	\$153,158	\$157,361
9 inch meter	\$235,185	\$236,982	\$239,043	\$245,061	\$251,787
10 inch meter	Formula based	Formula based	Formula based	Formula based	Formula based
12 inch meter	Formula based	Formula based	Formula based	Formula based	Formula based

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

Engineering Studies required under Senate Bill 221 and 610:

Deposit	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
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2012 Division Endnotes

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,482) + \$61,907]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,482) + \$86,049]$

2013 Division Endnotes

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$61,907]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$86,049]$

2014 Division Endnotes

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,721) + \$61,907]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,721) + \$86,049]$

This impact fee is a utility enterprise fund and is reported under full accrual accounting standards set by FASB. Comparatively, most of the other impact fees are governmental funds and are reported under the modified accrual accounting standards set forth by GASB.

WASTEWATER CONNECTION FEE - Existing Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Other revenues and financing sources (a)

Total revenues

Expenditures

Capital projects

Capitalization - construction of assets

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 1998 Wastewater Bond (a)

Transfers out - debt service 2003 Wastewater Bond (a)

Allowance uncollectible receivables

Asset transfer to operating fund (b)

Total other financing sources

Ending Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 7,373,848	\$ 7,516,035	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831
Revenues					
Fees	84,907	142,664	59,186	47,910	32,318
Interest	57,280	53,847	60,512	5,655	29,226
Other revenues and financing sources (a)	-	213,831	-	-	-
Total revenues	142,187	410,342	119,698	53,565	61,544
Expenditures					
Capital projects	745,462	2,094,802	936,333	3,849	33
Capitalization - construction of assets	(745,462)	(2,094,802)	(932,530)	(3,849)	(33)
Total expenditures	-	-	3,803	-	-
Excess (deficiency) of revenues over (under) expenditures	142,187	410,342	115,895	53,565	61,544
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	-	-	-	-	-
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	-
Allowance uncollectible receivables	-	-	-	-	-
Asset transfer to operating fund (b)	-	(4,068,627)	(932,530)	(3,849)	(33)
Total other financing sources	-	(4,068,627)	(932,530)	(3,849)	(33)
Ending Fund Balance	\$ 7,516,035	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342

Available Fund Balance Calculation

Total fund balance

Less: Encumbrances

Capital project appropriations

Assets capitalized to operating fund balance sheet (b)

Ending Available Fund Balance (Deficit)

\$ 7,516,035	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342
(3,235,207)	(1,268,494)	-	-	-
(6,911,314)	(6,879,150)	-	-	-
(1,973,825)	-	-	-	-
\$ (4,604,311)	\$ (4,289,894)	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Future Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees	62,410
Interest	23,376
Other revenues and financing sources	-
Total revenues	85,786

Expenditures

Capital projects	745,462
Capitalization - construction of assets	(745,462)
Total expenditures	-

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 1998 Wastewater Bond (a)	-
Transfers out - debt service 2003 Wastewater Bond (a)	-
Allowance uncollectible receivables	-
Asset transfer to operating fund (b)	-
Total other financing sources	(13,461,739)

Ending Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 12,486,128	\$ 12,571,914	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)
Revenues					
Fees	62,410	78,216	40,622	38,970	34,602
Interest	23,376	17,541	(21,373)	(3,149)	(16,190)
Other revenues and financing sources	-	69,655	-	-	-
Total revenues	85,786	165,412	19,249	35,821	18,412
Expenditures					
Capital projects	745,462	2,094,801	1,007,090	26,057	72,017
Capitalization - construction of assets	(745,462)	(2,094,801)	(1,003,065)	(25,794)	(72,017)
Total expenditures	-	-	4,025	263	-
Excess (deficiency) of revenues over (under) expenditures	85,786	165,412	15,224	35,558	18,412
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	-	-	-	-	-
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	-
Allowance uncollectible receivables	-	-	-	-	-
Asset transfer to operating fund (b)	-	(13,461,739)	(1,003,065)	(25,794)	(72,017)
Total other financing sources	-	(13,461,739)	(1,003,065)	(25,794)	(72,017)
Ending Fund Balance	\$ 12,571,914	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)

Available Fund Balance Calculation

Total fund balance	\$ 12,571,914
Less: Encumbrances	(3,235,207)
Capital project appropriations	(6,911,314)
Assets capitalized to operating fund balance sheet (b)	(11,366,937)
Ending Available Fund Balance (Deficit)	\$ (8,941,544)

	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)
	(1,268,494)	-	-	-
	(6,879,150)	-	-	-
	-	-	-	-
	-	-	-	-
	\$ (8,872,057)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Combined Treatment

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments - allowance for uncollectible
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Other revenues and financing sources
Total revenues

Expenditures

Allowance uncollectible recivables
Capital projects
Capitalization - construction of assets
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 1998 Wastewater Bond (a)
Transfers out - debt service 2003 Wastewater Bond (a)
Allowance uncollectible receivables
Asset transfer to operating fund (b)
Total other financing sources

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 42,239,494	\$ 40,559,804 (315,745)	\$ 10,857,634	\$ 9,237,398	\$ 7,437,357
42,239,494	40,244,059			
648,825	428,212	419,958	501,183	436,392
254,552	168,440	176,260	15,378	61,161
-	668,887	-	-	-
903,377	1,265,539	596,218	516,561	497,553
134	-	-	-	-
-	-	-	-	-
134	-	-	-	-
903,243	1,265,539	596,218	516,561	497,553
(1,965,289)	(1,315,219)	(1,911,251)	(1,908,884)	(1,910,426)
(617,644)	(163,718)	(380,619)	(382,301)	(380,263)
-	-	75,416	(25,417)	(16,411)
-	(29,120,920)	-	-	-
-	(52,107)	(2,216,454)	(2,316,602)	(2,307,100)
(2,582,933)	(30,651,964)			
\$ 40,559,804	\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810

Available Fund Balance Calculation

Total fund balance
Less: Encumbrances
Capital project appropriations
Assets capitalized to operating fund balance sheet (b)
Intrafund loans receivable
Ending Available Fund Balance (Deficit)

\$ 40,559,804	\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810
-	-	-	-	-
(14,376)	-	-	-	-
(29,120,920)	-	-	-	-
(10,053,713)	-	-	-	-
\$ 1,370,795	\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Weston Ranch Fee Areas 6A & 6B

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 3,131,017	\$ 2,828,397	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398
Revenues					
Fees	-	-	-	-	-
Interest	24,144	22,096	42,306	3,905	16,946
Other revenues and financing sources	-	87,745	-	-	-
Total revenues	24,144	109,841	42,306	3,905	16,946
Expenditures					
Capital projects	-	-	-	-	-
Capitalization - construction of assets	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	24,144	109,841	42,306	3,905	16,946
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(326,764)	(218,678)	(317,779)	(317,386)	(317,642)
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	-
Allowance uncollectible receivables	-	-	-	-	-
Asset transfer to operating fund (b)	-	(170,208)	-	-	-
Total other financing sources	(326,764)	(388,886)	(317,779)	(317,386)	(317,642)
Ending Fund Balance	\$ 2,828,397	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702

Available Fund Balance Calculation

Total fund balance	\$ 2,828,397	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702
Less: Encumbrances	-	-	-	-	-
Capital project appropriations	-	-	-	-	-
Assets capitalized to operating fund balance sheet (b)	(170,208)	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ 2,658,189	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Westside Project

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 30,137,018	\$ 29,422,097	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514
Revenues					
Fees	360,544	73,600	110,880	140,800	279,584
Interest	251,132	221,824	403,869	40,728	197,748
Other revenues and financing sources	-	880,879	-	-	-
Total revenues	611,676	1,176,303	514,749	181,528	477,332
Expenditures					
Capital projects	58,935	-	-	-	-
Capitalization - construction of assets	(58,935)	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	611,676	1,176,303	514,749	181,528	477,332
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(1,326,597)	(887,791)	(1,290,121)	(1,288,523)	(1,289,564)
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	-
Allowance uncollectible receivables	-	-	-	-	-
Asset transfer to operating fund (b)	-	(6,300,728)	-	-	-
Total other financing sources	(1,326,597)	(7,188,519)	(1,290,121)	(1,288,523)	(1,289,564)
Ending Fund Balance	\$ 29,422,097	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282

Available Fund Balance Calculation

Total fund balance	\$ 29,422,097	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282
Less: Encumbrances	-	-	-	-	-
Capital project appropriations	(30,778)	-	-	-	-
Assets capitalized to operating fund balance sheet (b)	(6,300,728)	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ 23,090,591	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Collection System #9

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Other revenues and financing sources
Total revenues

Expenditures

Capital projects
Capitalization - construction of assets
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 1998 Wastewater Bond (a)
Transfers out - debt service 2003 Wastewater Bond (a)
Allowance uncollectible receivables
Asset transfer to operating fund (b)
Total other financing sources

Ending Fund Balance

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 1,075,850	\$ 1,292,498	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)
216,648	268,056	212,976	190,944	29,376
-	-	(276,362)	(28,966)	(146,824)
-	-	-	-	-
216,648	268,056	(63,386)	161,978	(117,448)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
216,648	268,056	(63,386)	161,978	(117,448)
-	-	-	-	-
-	-	-	-	-
-	(17,282,594)	-	-	-
-	(17,282,594)	-	-	-
-	-	-	-	-
\$ 1,292,498	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)

Available Fund Balance Calculation

Total fund balance
Less: Encumbrances
Capital project appropriations
Assets capitalized to operating fund balance sheet (b)
Ending Available Fund Balance (Deficit)

\$ 1,292,498	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)
-	-	-	-	-
-	-	-	-	-
(17,282,594)	-	-	-	-
\$ (15,990,096)	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 96,443,355	\$ 94,190,745	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161
Adjustments - allowance for uncollectible	-	(315,745)			
Beginning fund balance, as adjusted	96,443,355	93,875,000			
Revenues					
Fees	1,373,334	990,748	843,622	919,807	812,272
Interest	610,484	483,748	385,212	33,550	142,067
Other revenues and financing sources	-	1,920,997	-	-	-
Total revenues	1,983,818	3,395,493	1,228,834	953,357	954,339
Expenditures					
Capital projects	1,549,993	4,189,603	1,943,423	29,906	72,050
Capitalization - construction of assets	(1,549,859)	(4,189,603)	(1,935,595)	(29,643)	(72,050)
Total expenditures	134	-	7,828	263	-
Excess (deficiency) of revenues over (under) expenditures	1,983,684	3,395,493	1,221,006	953,094	954,339
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(3,618,650)	(2,421,688)	(3,519,150)	(3,514,793)	(3,517,632)
Transfers out - debt service 2003 Wastewater Bond (a)	(617,644)	(163,718)	(380,619)	(382,301)	(380,263)
Allowance uncollectible receivables	-	(52,107)	75,416	(25,417)	(16,411)
Asset transfer to operating fund (b)	-	(70,404,816)	(1,935,595)	(29,644)	(72,050)
Total other financing sources	(4,236,294)	(73,042,329)	(5,759,948)	(3,952,155)	(3,986,356)
Ending Fund Balance	\$ 94,190,745	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144

WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in the wastewater utility as growth and development require.

Statement of Revenues, Expenditures and Changes in Fund Balance

Balance Sheet

Assets

Cash	
Interest receivable	
Accounts receivable, net	
Loans to RDA - Midtown & Successor Agency (c)	
Allowance uncollectible receivables	
Total assets	

Liabilities

Accounts payable	
Total liabilities	
Total fund balance	

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 17,390,991	\$ 24,373,180	\$ 19,724,132	\$ 16,613,034	\$ 13,606,918
117,117	-	-	-	-
498,809	74,161	110,936	79,670	51,226
10,000,000		48,731	46,241	46,241
66,215,212		(48,731)	(46,241)	(46,241)
94,222,129	24,447,341	19,835,068	16,692,704	13,658,144
31,384	219,177	145,846	2,543	-
31,384	219,177	145,846	2,543	-
\$ 94,190,745	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144
\$ 94,190,745	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144
(6,470,414)	(2,536,988)	-	-	-
(13,867,782)	(13,758,300)	-	-	(350)
(66,215,212)	-	-	-	-
(10,053,713)	-	-	-	-
\$ (2,416,376)	\$ 7,932,876	\$ 19,689,222	\$ 16,690,161	\$ 13,657,794

Available Fund Balance Calculation

Total fund balance	
Less: Encumbrances	
Capital project appropriations	
Assets capitalized to operating fund balance sheet (b)	
Intrafund loans receivable	
Ending Available Fund Balance (Deficit)	

NOTES TO THE ANNUAL REPORT: See next page.

WASTEWATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

- (a) The Wastewater Connection Impact Fee Fund had no non-debt or asset related transfers-in/out during the fiscal year. In FY14, there were transfers out in amount of \$3,897,894 for debt service on 1998 and 2003 Wastewater bonds. Also, there were capital asset transfers out to the operating fund in amount of \$72,051.
- (b) Wastewater Connection fee assets were transferred to operating fund in fiscal years 2012 -2014.
- (c) This fund had no new loans payable or loans receivable during the fiscal year. Outstanding loans receivable as of June 30, 2014 are as follows: \$43,748 from the Redevelopment Agency Midtown Project Area Fund and \$2,493 from the Redevelopment Successor Agency Fund. An allowance of \$46,241 has been recorded for these loans as of June 30, 2014.

WASTEWATER CERTIFICATES OF PARTICIPATION, 1998 AND 2003:

Revenue Certificates of Participation 1998 Series A (Wastewater System Project) were issued in the amount of \$101,650,000 by the SPFA on February 3, 1998. As of June 30, 2014, certificates totaling \$73,100,000 are due in installments ranging from \$2,705,000 to \$7,325,000 through September 1, 2029, with interest rates ranging from 5.125% to 5.2% on certificates outstanding. The proceeds from the 1998 issue were used to finance and design the construction of a sewer interceptor, to make improvements and modifications to the southern industrial sewer trunk line, and to refund the 1995 Certificates of Participation issue that was used to finance the design, improvements and modifications to the regional wastewater control facilities serving the citizens of the City of Stockton. Revenues from the wastewater enterprise fund and wastewater connection fee fund will provide the resources for debt service payments at 45% and 55% respectively.

Refunding Certificates of Participation 2003 Series A (Wastewater System Project) were issued in the amount of \$14,135,000 by the SPFA on May 21, 2003. As of June 30, 2014, certificates totaling \$8,170,000 are due in installments ranging from \$685,000 to \$965,000 through September 1, 2023, with interest rates ranging from 3.375% to 4.25% on certificates outstanding. The certificates were issued to advance refund the 1993 certificates of participation. Revenues from the wastewater enterprise fund and the wastewater connection fee fund will provide the resources for debt service payments at 62% and 38% respectively.

This impact fee is a utility enterprise fund and reported under full accrual accounting standards set by FASB. Comparatively, most of the other impact fees are governmental funds and are reported under the modified accrual accounting standards set forth by GASB.

WASTEWATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:
SANITARY CONNECTION FEE USER CATEGORIES

FEE AMOUNTS ARE SAME FOR ALL FISCAL YEARS

EXHIBIT B
(Effective June 1, 2002 Based on Resolution No. 02-0332)

House (SFU) = 300 Gal./1500 SF = .2 G/SF Standard Rate Base = 500 SF/Person

Resolution #99-0586

		Per SFU		Combined		Future		Existing		Project
Rates:										
North of Calaveras	-	\$3,634	=	\$2,100	+	\$1,134	+	\$400		
South of Calaveras	-	\$2,850	=	\$2,100	+	\$350	+	\$400		
CFD 90-1	-	\$2,100	=	\$2,100	+					
Westside Project A	-	\$5,300	=	\$2,100	+					A\$3,200
Westside Project B	-	\$5,300	=	\$2,100	+					B\$3,200
Westside Project C	-	\$5,700	=	\$2,100	+			\$400		C\$3,200
Weston Ranch 6A	-	\$3,620	=	\$2,100	+			\$1,520		
Weston Ranch 6B	-	\$3,304	=	\$2,100	+			\$1,204		

WASTEWATER CONNECTION FEE

1) Single- Family Residence- any size mobile home, condo	Home	300 = 1.0 SFU	
Duplex, triplex, apartments - any size	Unit	210 = .7	
RV site @ .50 due/space			
2) Hotels, motels, and rooming houses	Bed/Room	100	
3) Elementary school	Student	13	
4) Junior high, high school and colleges	Student	19	
5) College dorms or boarding schools	Student	112	
6) Hospitals	Bed	200	
7) Institutional and convalescent hospitals	Bed	88	
8) Self service laundry (3 loads/day/mach)	24 gal/load		
9) Car Wash (8 veh/day/stall)	40 gal/veh		Total Gal/Day Divided
Drive thru: 100 veh/day @10 gal/veh	1000		by 300 = SFU equivalents
10) Church	.06 G/SF		
11) Theaters	.18 G/SF		
12) Restaurants (fixture unit) **			
13) Food Service (fixture unit) **			
14) Ice cream/yogurt (fixture unit) **			
15) Cafeterias (fixture unit) **			
16) Bars (fixture unit) **			
17) Factory (high density)	.09 G/SF		
18) Warehouse > 50,000 sq. ft	.01 G/SF		
19) Warehouse/manufacturing	.02 G/SF		
20) Business offices	.17 G/SF		
21) Medical offices	.19 G/SF		
22) Retail	.03 G/SF		
23) Photo shop	.50 G/SF		
24) Supermarket	.20 G/SF		

G/SF	ACTIVITY
.01	Warehouse > 50,000
.02	Warehouse/manufacturing
.03	Retail
.06	Church
.09	Factory
.17	Business offices
.18	Theater
.19	Medical offices
.20	Supermarket
Fixture Unit	Ice cream/yogurt/deli
Fixture Unit	Food service (take out)
Fixture Unit	Restraunts w/washup

Exhibit B, effective June 1, 2002

** CM Memo 7/1/98

PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE: Administration costs for the Public Facilities Fees Program are recovered through the assessment charges as a percentage of fees collected.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Adjustments- FMV interest (a)
Beginning fund balance, as adjusted

Revenues

Fees
Interest
Total revenues

Expenditures

Operating expenditures
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources

Transfer in - from General Fund 010 (b)
Total other financing sources

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Accounts payable
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less Encumbrances
Ending Available Fund Balance (Deficit)

Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
\$ 1,214,969	\$ 1,484,677	\$ 110,206	\$ 126,586	\$ 205,120
-	(1,573,923)	-	-	-
1,214,969	(89,246)	110,206	126,586	205,120
197,665	135,520	159,853	215,413	141,884
461,026	(11,584)	2,236	88	1,764
658,691	123,936	162,089	215,501	143,648
388,983	404,484	145,709	161,967	198,731
388,983	404,484	145,709	161,967	198,731
269,708	(280,548)	16,380	53,534	(55,083)
-	480,000	-	25,000	-
-	480,000	-	25,000	-
\$ 1,484,677	\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037

\$ 1,485,012	\$ 110,206	\$ 126,794	\$ 205,120	\$ 150,037
(130)	-	-	-	-
1,484,882	110,206	126,794	205,120	150,037
205	-	208	-	-
205	-	208	-	-
\$ 1,484,677	\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037

\$ 1,484,677	\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037
(28,770)	(19,467)	-	-	-
\$ 1,455,907	\$ 90,739	\$ 126,586	\$ 205,120	\$ 150,037

NOTES TO THE ANNUAL REPORT: See next pages.

PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

(a)

During fiscal year 2013-14 the Public Facilities Fee Program - Administration Fee Fund had no transfers-in/out. In FY 2012-13 the fund had \$25,000 transfer-in operating subsidy from the General Fund. This fund had no interfund loan receivables/payables during the fiscal year.

FEE SCHEDULE:

		Effective date August 9, 2009 Reso No. 09-0175	Effective date August 22, 2010 Reso No. 10-0202	Effective date September 15, 2010 Reso No. 10-0308	Effective date August 25, 2012 Reso No. 2012-06-26-1603-01	Effective date August 25, 2012 Reso No. 2013-06-25-1601-01
		FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
% of Administrative fee charged on total Public Facilities Fees assessed	Governmental Funds	2.5%	2.5%	3.5%	3.5%	3.5%
% of Administrative fee charged on total Public Facilities Fees assessed	Enterprise Funds: Water and Wastewater Connection fees	3.5%	3.5%	3.5%	3.5%	3.5%

PASS-THROUGH FEES:

The City collected fees required to be remitted to various governmental entities, organizations or trusts.



AGRICULTURAL LAND MITIGATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

AGRICULTURAL LAND MITIGATION IMPACT FEE: To mitigate for the loss of agricultural land in the City of Stockton through conversion to private urban uses, including residential, commercial, and industrial development. Fees collected by the city are paid to Central Valley Farmland Trust for administration and monitoring of the city's Agricultural Land Mitigation Program.

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Adjustments - for deferred fees
Interest
Total revenues

Disbursements

Payments to Central Valley Farmland Trust (a)
Total disbursements

Excess (deficiency) of revenues over (under) disbursements

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Accounts receivable
Total assets

Liabilities

Deferred revenue
Total liabilities
Total fund balance

Available Fund Balance

Total fund balance
Less reserved for commitments - pending litigation
Ending Available Fund Balance (Deficit)

	Total FY 2009-10	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14
Beginning fund balance	\$ 800,438	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15
Revenues					
Fees	262,447	154,270	107,064	75,754	-
Adjustments - for deferred fees	-	(9,871)	9,871	-	-
Interest	28,876	30,663	28,529	6,591	-
Total revenues	291,323	175,062	145,464	82,345	-
Disbursements					
Payments to Central Valley Farmland Trust (a)	391,761	175,062	145,464	782,330	-
Total disbursements	391,761	175,062	145,464	782,330	-
Excess (deficiency) of revenues over (under) disbursements	(100,438)	-	-	(699,985)	-
Ending Fund Balance	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15	\$ 15
Balance Sheets					
Assets					
Cash and investments	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15	\$ 15
Accounts receivable	\$ -	\$ 9,871	\$ -	\$ -	\$ -
Total assets	700,000	709,871	700,000	15	15
Liabilities					
Deferred revenue	-	9,871	-	-	-
Total liabilities	-	9,871	-	-	-
Total fund balance	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15	\$ 15
Available Fund Balance					
Total fund balance	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15	\$ 15
Less reserved for commitments - pending litigation	(700,000)	(700,000)	(700,000)	-	-
Ending Available Fund Balance (Deficit)	\$ -	\$ -	\$ -	\$ 15	\$ 15

NOTES TO THE ANNUAL REPORT: See next pages.

AGRICULTURAL LAND MITIGATION IMPACT FEE

NOTES TO THE ANNUAL REPORT:

Per California Government Code Section 66001(e), Refund of PFF fees: None

(a) Resolution No. 07-0079 adopted in 2007 established the fee. Fees collected by the City are paid to the Central Valley Farmland Trust on a quarterly basis.

The Agricultural Land Mitigation Impact Fee Fund had no transfers-in/out.

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

		Effective date 5/1/2008 Reso No. 07-0079	Effective date 5/1/2009 Reso No. 07-0079	Effective date 5/1/2009 Reso No. 07-0079	Effective date 5/1/2011 Reso No. 2012-06-26-1603-01	Effective date 5/1/2014 Reso No. 2013-06-25-1601-01
		FY 2009-10	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14
<u>Residential</u>						
Single Family Units	per acre of net parcel area	\$ 14,512.00	\$ 14,352.00	\$ 14,352.00	\$ 14,352.00	\$ 14,352.00
Multiple Family Units	per acre of net parcel area	\$ 12,984.00	\$ 12,841.00	\$ 12,841.00	\$ 12,841.00	\$ 12,841.00
Guest Rooms	per acre of net parcel area	\$ 12,984.00	\$ 12,841.00	\$ 12,841.00	\$ 12,841.00	\$ 12,841.00
<u>Non-Residential</u>						
Office/ High Density	per acre of net parcel area	\$ 12,034.00	\$ 11,902.00	\$ 11,902.00	\$ 11,902.00	\$ 11,902.00
Retail/ Medium Density	per acre of net parcel area	\$ 11,889.00	\$ 11,758.00	\$ 11,758.00	\$ 11,758.00	\$ 11,758.00
Warehouse/ Low Density	per acre of net parcel area	\$ 10,611.00	\$ 10,494.00	\$ 10,494.00	\$ 10,494.00	\$ 10,494.00

For additional information on the Agricultural Land Mitigation Impact Fee, please contact the Community Development Department at (209) 937-8561.

SUPPLEMENTAL REPORTS

Information regarding City Specific impact fees and public improvements



Deferred Impact Fees Summary

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Fee Type	Fee Area Zone	Total Fiscal Year 2009-10	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14
Street Improvements	Citywide	\$ 902,577	\$ 644,876	\$ 523,800	\$ 430,514	\$ 265,565
Regional Street Improvements	Citywide	51,643	42,362	37,777	32,649	-
Traffic Signals	Citywide	14,339	9,414	8,030	6,639	2,951
Traffic Signals	Zone 1	16,344	9,146	7,908	6,651	213
Traffic Signals	Zone 2	247	1,590	1,325	1,060	794
Traffic Signals	Zone 3	5,270	4,588	3,810	3,030	2,254
Traffic Signals	Zone 4	11,690	6,649	5,699	4,749	3,799
Community Recreation Centers	Citywide	11,219	7,977	5,891	4,766	3,836
City Office Space	Citywide	25,012	18,465	15,258	12,818	4,296
Fire Stations	Citywide	30,325	20,664	14,738	11,937	9,604
Libraries	Citywide	30,509	18,861	14,324	11,592	8,936
Police Stations	Citywide	55,794	41,240	33,748	28,033	10,403
Parks	Citywide	-	11,192	-	-	-
Air Quality	Citywide	-	748	-	-	-
* Water Connection Fees	Citywide	55,915	35,773	-	-	-
* Delta Water Surface Fees	Citywide	-	17,768	-	-	-
* Wastewater Connection Fees	Citywide	183,695	92,078	-	-	-
Deferred Impact Fee Receivable		\$ 1,394,579	\$ 983,391	\$ 672,308	\$ 554,438	\$ 312,651

Note: Per city policy, fees collected within 90 days from year end are recorded as revenue; fees not collected within that period are recorded as deferred revenue. At June 30, 2014 the amount of \$312,651 was recorded as deferred revenue.

* The enterprise funds, Water Connection Fees, Delta Water Surface Fees, and Wastewater Connection Fees, are in a full accrual basis of accounting and record all fees as revenue.

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year 2009-10	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14
Street Improvements Fund 910/913 8/29/03	Merged Waterfront Fund 343/637 03-0096	669	502	2,230	1,116	1,593
Street Improvements Fund 910/913 8/12/03	Midtown Fund 337/634 03-0096	7,374	7,374	49,160	49,160	69,598
Street Improvements Fund 910/913 06/30/05	Comm. Recreation Centers Fund 920 04-0333	1,330,000	1,494,312	2,823,204	2,825,056	2,846,769
Allowance for uncollectible loans Fund 910		-	(1,502,188)			
Street Improvements Fund 913 8/29/03	Merged Waterfront Fund 343 03-0096	3,790	2,844			
Street Improvements Fund 913 8/12/03	Midtown Fund 337 03-0096	41,785	41,785			
Street Improvements Fund 910/913 06/30/05	Fire Stations Fund 940 04-0333	1,150,000	563,615	573,251	573,688	578,804
Allowance for uncollectible loans Fund 913		-	(608,244)			
Street Improvements Fund 915 07/01/00	Street Improvements Fund 911 00-0286	128,524	-			
07/01/01	01-02 Budget Document	500,000	-			
07/01/02	02-03 Budget Document	2,200,000	-			
07/01/03	03-04 Budget Document	2,500,000	-			
Street Improvements Fund 915 06/30/05	Comm. Recreation Centers Fund 920 04-0333	1,062,000	1,287,998			
Street Improvements Fund 910/915 06/30/05	Police Stations Fund 960 04-0333	1,500,000	1,186,437	1,206,720	1,207,639	1,218,409
Allowance for uncollectible loans Fund 910		-	(2,474,435)	(4,654,565)	(4,656,659)	(4,715,173)
Total loans receivable Street Improvements Funds 910- 915		10,424,142	-	-	-	-
Street Improvements Fund 917 8/29/03	Merged Waterfront Fund 343/637 03-0096	1,912	1,434	956	478	-
Street Improvements Fund 917 8/12/03	Midtown Fund 337/634 03-0096	20,438	20,438	20,438	20,438	-
Allowance for uncollectible loans Fund 917		-	(21,872)	(21,394)	(20,916)	-
Total loans receivable Regional Street Improvements Fund 917		22,350	-	-	-	-

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year 2009-10	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14
Traffic Signal Fund 900 8/29/03	Merged Waterfront Fund 343/637 03-0096	274	205	137	69	69
Traffic Signal Fund 900 8/12/03	Midtown Fund 337/634 03-0096	4,468	4,468	4,468	4,468	4,468
Allowance for uncollectible loans Fund 900		-	(4,673)	(4,605)	(4,537)	(4,537)
Traffic Signal Fund 901 8/29/03	Merged Waterfront Fund 343/637 03-0096	638	479	319	159	159
Traffic Signal Fund 901 8/12/03	Midtown Fund 337/634 03-0096	10,427	10,427	10,427	10,427	10,427
Allowance for uncollectible loans Fund 901		-	(10,906)	(10,746)	(10,586)	(10,586)
Total loans receivable Traffic Signals Funds 900- 904		15,807	-	-	-	-
City Office Space Fund 930 8/12/03	Midtown Fund 337/634 03-0096	5,184	5,184	5,184	5,184	5,184
Allowance for uncollectible loans Fund 930		-	(5,184)	(5,184)	(5,184)	(5,184)
Total loans receivable City Office Space Fund 930		5,184	-	-	-	-
Libraries Fund 950 10/02/07	Fire Stations Fund 940 07-0412	1,654,111	1,880,819	1,909,098	1,910,379	1,925,394
Allowance for uncollectible loans Fund 950		-	(1,880,819)	(1,909,098)	(1,910,379)	(1,925,394)
Total loans receivable Libraries Fund 950		1,654,111	-	-	-	-
Police Stations Fund 960 8/12/03	Midtown Fund 337/634 03-0096	10,530	10,530	10,530	10,530	10,530
Allowance for uncollectible loans Fund 960		-	(10,530)	(10,530)	(10,530)	(10,530)
Total loans receivable Police Stations Fund 960		10,530	-	-	-	-
Air Quality Fund 990 11/4/03	Central Parking District Fund 417 03-0659	1,000,000	1,257,342	1,274,444	1,275,218	1,034,295
Total loans receivable Air Quality Fund 990		1,000,000	1,257,342	1,274,444	1,275,218	1,034,295

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year 2009-10	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14
Wastewater Connection Fee Fund 434 8/29/03	Merged Waterfront Fund 343/637 03-0096	9,965	7,475	4,984	2,494	2,494
Wastewater Connection Fee Fund 434 8/12/03	Midtown Fund 337/634 03-0096	43,747	43,747	43,747	43,747	43,747
Wastewater Connection Fee Fund 434 06/30/05	Wastewater Fund 431 04-0333	10,000,000	-	(48,731)	(46,241)	(46,241)
Allowance for uncollectible loans Fund 434		-	(51,222)			
Total loans receivable Wastewater Connection Fee Fund 434		10,053,712	-	-	-	-
Total Interfund Loans		\$ 23,185,836	\$ 1,257,342	\$ 1,274,444	\$ 1,275,218	\$ 1,034,295

NOTES TO THE INTERFUND LOANS RECEIVABLE-See next page(s).

NOTES TO INTERFUND LOANS RECEIVABLE:

Street Improvements Fund 910-Citywide: Total interfund loans receivable in the amount of \$4,715,173 are due to this fund as of 06/30/2014, \$1,593 from the Redevelopment Agency (RDA-SA) Merged Waterfront Fund 637, \$69,598 from the RDA-SA Midtown Project Areas Fund 634, \$2,846,769 from the Community Centers-Citywide Fund 920, \$578,804 from the Fire Stations Fund, and \$1,218,409 from the Police Stations Fund. In fiscal year 2013-14 interest accrued in the amount of \$37,598 was added to the principal and allowance for uncollectible loans. Additionally, loan and allowance for uncollectible balances in the amount of \$20,916 were consolidated from the Old Regional Fee Fund into the Street Improvements Fund in FY2013-14.

Regional Street Improvements Fund 917 Citywide: In FY2013-14 interfund loans receivable and the respective allowance for uncollectible in the amount of \$20,916 were consolidated into the Street Improvements Funds to close out the Old Regional Street Improvements Fee. The amounts consolidated were, \$478 due from the RDA-SA Merged Waterfront Fund 637 and \$20,438 from RDA-SA Midtown Fund 634.

Traffic Signals Fund 900 Citywide: Interfund loans receivable in the amount of \$4,537 are due to this fund as of 6/30/2014, \$69 from the RDA-SA Merged Waterfront Fund 637 and \$4,468 from the RDA-SA Midtown Fund 634. An allowance for uncollectible in the amount of \$4,537 has been recorded for those loans as of June 30, 2014.

Traffic Signals Fund 901 Zone 1: Interfund loans receivable in the amount of \$10,586 are due to this fund as of 6/30/2014, \$159 from the RDA-SA Merged Waterfront Fund 637 and \$10,427 from the RDA-SA Midtown Fund 634. An allowance for uncollectible in the amount of \$10,586 has been recorded for those loans as of June 30, 2014.

City Office Space Fund 930 Citywide: Interfund loans receivable in the amount of \$5,184 are due to this fund as of 6/30/2014 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans in the amount of \$5,184 has been recorded for this loan as of June 30, 2014.

Libraries Fund 950 Citywide: interfund loans receivable in the amount of \$1,925,394 are due to this fund from the Fire Stations Fund 940 as of 6/30/2014. During fiscal year 2013-14 interest accrued in the amount of \$15,015 was added to the principal and allowance for uncollectible loans. An allowance in the amount of \$1,925,394 has been recorded for this loan as of June 30, 2014.

Police Stations Fund 960 Citywide: Interfund loans receivable in the amount of \$10,530 are due to this fund as of 6/30/2014 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans in the amount of \$10,530 has been recorded for this loan as of June 30, 2014.

Air Quality Fund 990 Citywide: Interfund loans receivable in the amount of \$1,034,295 are due to this fund from the Central Parking District Fund. In FY 2013-14 interest accrued in the amount of \$9,077 and a payment in the amount of \$250,000 were recorded in this loan.

Wastewater Connection Fee Fund 434: Interfund loans receivable in the amount of \$46,241 are due to this fund as of 6/30/2014, \$2,494 from RDA-SA Merged Waterfront Fund 637 and \$43,747 from RDA-SA Midtown Fund 634; an allowance for uncollectible loans in the amount of \$46,241 has been recorded for these loans as of June 30, 2014.

NOTE: All loans will be repaid with interest when impact fee revenues become available. Interest is based on the City Of Stockton annual pooled investment earnings rate.

Outstanding Interfund Loans Payable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2014

Loan to Fund: Initial Date	Loan from Fund: Council Resolution Number	Total Fiscal Year 2009-10	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14
Comm. Recreation Centers Fund 920 06/30/05	Street Improvements Fund 910/915 04-0333	1,330,000	1,494,312	2,823,204	2,825,057	2,846,769
Comm. Recreation Centers Fund 920 06/30/05	Street Improvements Fund 915 04-0333	1,062,000	1,287,998			
Comm. Recreation Centers Fund 920 01/16/07	Capital Improvement Fund 301 07-0029	811,401	947,721	961,593	962,221	969,585
Allowance for loans payable Fund 920		-	(3,730,031)	(3,784,797)	(3,787,278)	(3,816,354)
Total loans payable Community Recreations Fund 920		3,203,401	-	-	-	-
Street Improvements Fund 911 07/01/00	Street Improvements Fund 915 00-0286	128,524				
07/01/01	01-02 Budget Document	500,000				
07/01/02	02-03 Budget Document	2,200,000				
07/01/03	03-04 Budget Document	2,500,000				
Total loans payable Street Improvements Funds 910- 915		5,328,524	-			
Fire Stations Fund 940 06/30/05	Street Improvements Fund 910/913 04-0333	1,150,000	563,616	573,251	573,688	578,804
Fire Stations Fund 940 10/02/07	Libraries Fund 950 07-0412	1,654,111	1,880,819	1,909,098	1,910,379	1,925,394
Allowance for loans payable Fund 940		-	(2,444,435)	(2,482,349)	(2,484,067)	(2,504,198)
Total loans payable Fire Stations Fund 940		2,804,111	-	-	-	-
Police Stations Fund 960 06/30/05	Street Improvements Fund 910/915 04-0333	1,500,000	1,186,437	1,206,720	1,207,639	1,218,409
Allowance for loans payable Fund 960		-	(1,186,437)	(1,206,720)	(1,207,639)	(1,218,409)
Total loans payable Police Stations Fund 960		1,500,000	-	-	-	-
Total Interfund Loans		\$ 12,836,036	\$ -	\$ -	\$ -	\$ -

NOTES TO THE INTERFUND LOANS PAYABLE-See next page(s).

NOTES TO INTERFUND LOANS PAYABLE:

Community Centers Fund 920 Citywide: interfund loans payable in the amount of \$3,816,534 are due from this fund as of 6/30/2014, \$2,846,769 to the Street Improvements Fund 910 and \$969,585 to the General Capital Improvements Fund 301. During fiscal year 2013-14 interest accrued in the amount of \$29,076 was added to the principal and the allowance of those loans. An allowance for loans payable in the amount of \$3,816,354 has been recorded as of June 30, 2014.

Fire Stations Fund 940 Citywide: interfund loans payable in the amount of \$2,504,198 are due from this fund as of 6/30/2014, \$578,804 to the Street Improvements Fund 910 and \$1,925,394 to the Libraries Fund 950. During fiscal year 2013-14 interest accrued in the amount of \$20,131 was added to the principal and allowance of those loans. An allowance for loans payable in the amount of \$2,504,198 has been recorded as of June 30, 2014.

Police Stations Fund 960 Citywide: Interfund loans payable in the amount of \$1,218,409 are due from this fund to the Street Improvements Fund 910 as of 6/30/2014. During fiscal year 2013-14 interest accrued in the amount of \$10,770 was added to the loan principal and allowance. An allowance for loans payable in the amount of \$1,218,409 has been recorded as of June 30, 2014.

NOTE: All loans will be repaid with interest when impact fee revenues become available. Interest is based on the City Of Stockton annual pooled investment earnings rate.

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	2009-10	2010-11	2011-12	2012-13	2013-14
<u>PFF-Street Improvement Impact Fees</u>					
Little John Creek-Reimbursement	\$ 33,898	\$ 16,270	\$ 13,212	\$ 951	\$ 11,787
Manthey Rd Relocation Cos			2,087,214	2,624,360	246,455
El Dorado St Widening PII			30,964	1,992,869	168,594
N. Stockton I-5/Mainline Int					
Arch Rd/B Street Improvements	29,880				
Morada Ln. UPRR Grade Xng.	229,175	1,547			
N. Stockton I5/Mainline Int.		(192,279)	5,498		
Developers Reimbursements	655,988	58,228			
Eight Mile Rd./ UPRR W Grade Sep.	754,482	242,155	144,986	96,215	12,128
Lower Sacramento Rd Widening	2,119,484	(391,278)	190,886	214,015	
Eight Mile Rd./ SR 99 Interchange	68,602	10,628	128,372	85,713	44,234
Morada Ln / SR 99 Interchange	63,400	8,832	144,066	137,527	265,064
Otto Drive/I-5 Interchange	205,004	145,333			757,856
Thornton Rd. Widening	653,640	879,567	2,392	5,282	10,654
Eight Mile Rd./SPRR E Grade Sep.	2,613,789				77,564
Morada Ln Grade Separation	275,016	182,038			
Arch/Sperry Roadway extension	3,025,244	3,870,169	3,330,302	977,006	303,466
March Ln/UPRR Grade Sep.	2,014				
Hammer Lane Widening		(14,608)			
Hammer Ln/ SR 99 Interchange	79,074	817,158	(173,356)	(375,315)	11,850
Arch Rd/SR99 Interchange		132,870			
French Camp/Sperry Rd.-Performance	4,938,930	4,120,089	1,844,121	1,254,959	894,237
Davis Rd/Pixley Slough Bridge	242,544	455,023	51,408	56,060	(4,558)
Eight Mile Rd./I-5 Interchange			25,284		
Trinity Askland Bridge	273	17			
Interfund Loan Interest		186,997			
Cost of issuance-Revenue Bond Series 2009A	217,428				
Total	\$ 16,207,865	\$ 10,528,756	\$ 7,825,348	\$ 7,069,642	\$ 2,799,331
<u>PFF-Regional Transportation Impact Fees</u>					
Eight Mile Rd./ SR 99 Interchange	84,757	15,144	184,724	123,343	6,088
Morada Ln / SR 99 Interchange	87,517	14,908	198,947	99,588	(205,156)
Eight Mile Rd./SPEE E Grade Sep.	2,905,809		190,089	433,769	155,952
Arch Road/ SR 99 Interchange		(132,870)		2,998	12,272
French Camp/Sperry Rd.-Performance	68,747	(1,310,545)			
Eight Mile Rd./I-5 Interchange	5,649	3,942			
	3,152,479	(1,409,421)	573,760	659,698	(30,844)
<u>PFF-Traffic Signal Impact Fees</u>					
Airport and Park/Oak and Fremont	785	8,981	1,809	61,872	14,856
Davis Rd/Wagner Height Ts					41,026
Traffic Signal Modifications					56,955
Tam o Shntr/Hmmtwn Traf Sign			4,995		6,483
Benjamin Holt/Inglewood Ts				765	15,110
Traffic Signal Modifications	288,428	541,793	113,041	97,007	4,058
	289,213	550,774	119,845	159,644	138,488

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	2009-10	2010-11	2011-12	2012-13	2013-14
<u>PFF-Community Centers Impact Fees</u>					
Stribley Park Community Center	1,760				
Interfund Loan Interest		110,247	54,766	2,481	29,076
	-	110,247	54,766	2,481	29,076
<u>PFF-City Office Space Impact Fees</u>					
City Office Space	20				
SEB 4th Floor Police Telecomm.	206,770	1,401,148	194,449		
	206,790	1,401,148	194,449	-	-
<u>PFF-Fire Station Impact Fees</u>					
Fire Station #13 NE (Perm)	3,663				
Fire Station Reloc & Construction	144	951			
Interfund Loan Interest	217,482	98,407	44,914	35,719	79,205
Cost of issuance-PFF Bond Series 2009A	110,917				
	332,206	99,358	44,914	35,719	79,205
<u>PFF-Library Impact Fees</u>					
Book Augmentation Fund	203,611	306,372	334,744	159,306	239,303
New Library Facility Study	27,583				
Express Checkout Machines		175	94,244		
	231,194	306,547	428,988	159,306	239,303
<u>PFF-Police Station Impact Fees</u>					
SEB 4th Floor Police Telecomm.	393,434	2,666,044	369,990	(2,415)	
Interfund Loan Interest		52,506	20,284	25,003	52,614
Cost of issuance-PFF Bond Series 2009A	78,989				
	472,423	2,718,550	390,274	22,588	52,614
<u>PFF-Parkland Impact Fees</u>					
Marina Construction		-			
LUSD 4TH High School Park	1,946,780	269			
Vivian Baxter Park		-			
La Morada Neighborhood Park	64,681	8,273	26,833	73,314	90,133
William Long Park Phase II	5,989	860	4,607		
John Peri Neighborhood Park			623		
Fong Park (Blossom Ranch)	207,827	1,916	3,840	245	
Arnold Rue Park	76	214			
Weston Ranch U#65-8/River	1,967	545			
P. E. Weston Park Phase II	10,975	1,634			
Tobias Property Park	492				
Hatch Ranch Park (4 Acre)	1,741	449		(55)	
Spanos Park Baxter	94,405	8,926	2,030	486	
Spanos Park West (16.7 Acre)	237	10,191			
Spanos Park West (5 Acre)	61				
Oakmore and Montego Park	17,582	357	1,390	2,194	
Feather River Dr. Dog Park	5,518	2,408	1,026	342	
N Stockton III Reimbursement	3,479	942,626	(29,857)		
Cannery Park (2.7 Acres)		230,485	83		
New Park Fencing	5,628	2,088	675		
Detention Basin Soccer Complex	167,561	56,145	37,633	20,778	17,585
Cost of issuance-PFF Bond Series 2009A	231,221				
	2,766,220	1,267,386	48,883	97,304	107,718

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	2009-10	2010-11	2011-12	2012-13	2013-14
<u>PFF-Street Tree Impact Fees</u>					
Street Tree Planting	11,501	64,417	2,295	76	675
	11,501	64,417	2,295	76	675
<u>PFF-Street Lights Impact Fees</u>					
Street Light Installation	4,566	713	3,242		
	4,566	713	3,242	-	-
<u>PFF-Air Quality Impact Fees</u>					
Trip Reduction Program	26,670	4,995			
Climate Action Plan	65,053				
Green Initiatives	8,843	120,901	45,956	36,146	14,131
Farmington Rd /Mariposa	33,031		19,748		
Traffic Signal Control Systems	306,332	475,014	(37,391)		300,394
Fiber Optic Network Expansion			3,325	15,295	58,260
Benjamin Holt/Cumbrlnd Ts			630	7,069	45,301
Benjamin Holt/Inglewood Ts			536	6,464	
BRT PIII (Hammer Lane)			26,590	132,068	35,772
Davis Rd/Wagner Height Ts			2,272	17,298	911
Wilson Way, Adaptive Tcs			800	17,664	950
Fresno St Traffic Signals			(2,818)		
Traffic Signal Modifications	72,107	115,707		145,510	44,491
Pershing/Acacia Traffic Signal			(12,986)		
Farmington/Stagecoach Interchange		54,698			
	512,036	771,315	46,662	377,514	500,210
<u>PFF-Wastewater Connection Fees</u>					
Church St. Sanitary	1,490,752	4,189,603	1,872,666	3,850	32
Oversize Collection Lines	222	-	70,757	26,056	72,018
RWCF Staged Expansion	84	-			
Westside Sewer Interceptor	58,935	-			
Capitalization	(1,549,859)	(4,189,603)	(1,935,595)	(29,643)	(72,050)
	134	-	7,828	263	-
<u>PFF-Water Connection Fees</u>					
Service System Additions-Non Cap	141,012	104,417	18,602	19,730	26,873
Transmission Mains	24,337	51,465	22,331	1,908	
Water Supply-New Wells		2,296			
Capitalization	(24,337)	(42,436)	(22,331)	(1,852)	
	141,012	115,742	18,602	19,786	26,873
Total -All Public Improvements	\$ 24,327,639	\$ 16,525,532	\$ 9,759,856	\$ 8,604,021	\$ 3,942,649

Note: This Public Improvement Expenditure Detail includes capital project related expenditures only.

Project Listing - Five Year Capital Improvement Program 2015-2020 - PFF

(Dollars in thousands)

	Remaining Appropriation at 6/30/14	2014-15 Adopted	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Parks							
Parkland Citywide							
Juliet Terrace Neighborhood Park	2						
La Morada Neighborhood Park	1,688						
William Long Park PF-II	3						
John Peri Neighborhood Park	60						
Fong Park (Blossom Ranch)	772						
Spanos Parks Baxter	20						
Oakmore Montego 6 Acre	123						
Feather River Drive Dog Park	13						
Westlake Villages Park	1						
Cannery Park 7.48 Acre Neighborhood Park	14						
New Park Fencing	35						
Detention Basin Soccer Complex	100						
	2,831	-	-	-	-	-	-
Public Works-Parks & Trees							
Oregone Ranch Park Site - 6 Acres							2,963
Oregone Ranch Park Site - 7 Acres							3,405
Westlake Villages Park - 11.5 Acres							5,311
Oakmore Montego Neighborhood Park -6 Acres							2,533
Cannery Park 2.7 Acre Neighborhood Park							994
Cannery Park 7.48 Acre Neighborhood Park							3,380
	-	-	-	-	-	-	18,586
Library							
New Library		150					
Northwest Branch Library on Thornton Road	527						
Library Book Collector Aumentation		250	250				
Express Check-out Machines	206						
New Library Facility Study	472						
Northwest Stockton Multi-Purpose	3,003						
Northeast Branch Library	763						
New Library- North Stockton Facility					1,122	16,033	
Northwest Branch Library on Thornton Road						948	9,167
	4,971	400	250	-	1,122	16,981	9,167
Public Facilities Fees							
Air Quality Citywide							
Filbert Street/Miner Avenue Traffic Signal	18						
Green Initiatives	358						
Fiber Optic Network Expansion	104						
Bus Rapid Transit Phase III (Hammer Lane)	76						
Wilson Way Corridor Adaptive Traffic Control System	1						
Traffic Signal Control System	138						
Traffic Signal New Installations Program						777	777
	695	-	-	-	-	777	777

Project Listing - Five Year Capital Improvement Program 2015-2020 - PFF

(Dollars in thousands)

	Remaining Appropriation at 6/30/14	2014-15 Adopted	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Regional Street Improvements							
Arch Road/SR99 Interchange Improvements	28						
Lower Sacramento Road Widening							3,203
	28	-	-	-	-	-	3,203
Street Improvement Fees							
Filbert Street/Miner Avenue Traffic Signal		35					
French Camp Road/I-5 Interchange Landscaping		750					
Lower Sacramento Road and Bear Creek Bridge		2,100					
Tam O'Shanter Drive / Castle Oaks Drive Roundabout			57				
Bus Rapid Transit (BRT) V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St			43		198		
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes			19	121			
Wood Pole Replacement and Infill Street Lighting			51				
Little John Creek Reimb. Agreem.	152						
Lower Sac. Rd Reimb Agreem.	228						
Morada Lane UPRR @ Grade Xing	177						
Arch Rd/B St Reimb Agreem.	2						
Manthey Road Relocation COS	308						
Farmington Rd 8th Mariposa	38						
El Dorado St. Widening	16						
N. Stockton I5/Mainline Int	61						
Developers Reimbursements	5,853						
8 Mile Road/UPRR West Separation	947						
Lower Sacramento Rd. widening/UPRR	53						
Eight Mile/SR 99 Interchange	149						
Morada Lane/SR 99 Interchange	43						
Thornton Road Widening	96						
Sperry Road Extension	750						
Hammer/SR99 Interchange Imps	164						
French Camp/Sperry Rd-Perform.	18						
Bus Rapid Transit (BRT) 1-B			33				
Eight Mile Road/I-5 Interchange Reconstruction	5						
Grant Match Program				50	100	300	300
	9,060	2,885	203	171	298	300	300
Street Trees Citywide							
Street Tree Planting	292						
Residential Development Street Trees			50				
	292	-	50	-	-	-	-
Street Signs Citywide							
Street Name Sign Installation	59						
Residential Development Signs			80				
	59	-	80	-	-	-	-
Street Lights Citywide							
Installation	128						
Installation	78						
Installation	195					105	507
	401	-	-	-	-	105	507

Project Listing - Five Year Capital Improvement Program 2015-2020 - PFF

(Dollars in thousands)

	Remaining Appropriation at 6/30/14	2014-15 Adopted	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Traffic Signals							
Traffic Signal Modification	5						
Traffic Signal Modification	9	106					
Davis Road/Wagner Heights Drive Traffic Signal	4						
Benjamin Holt Drive/Inglewood Avenue Traffic Signal	5						
Benjamin Holt Drive/Inglewood Avenue Traffic Signal	42						
Tamoshntr/Hometown Traffic Signal	9						
Arch Road Traffic Signal Fiber Optic			75				
Arch Road Traffic Signal Fiber Optic			40				
Traffic Signal Control System Program			20				
Traffic Signal Control System Program			10				
Traffic Signal Control System Program			30				
West Lane Traffic Responsiveness Signal Control				16	71		
Airport @ Park/Oak & Fremont	3						
	77	106	175	16	71	-	-
Total-Public Facilities Fee Projects	18,414	3,391	758	187	1,491	18,163	32,540