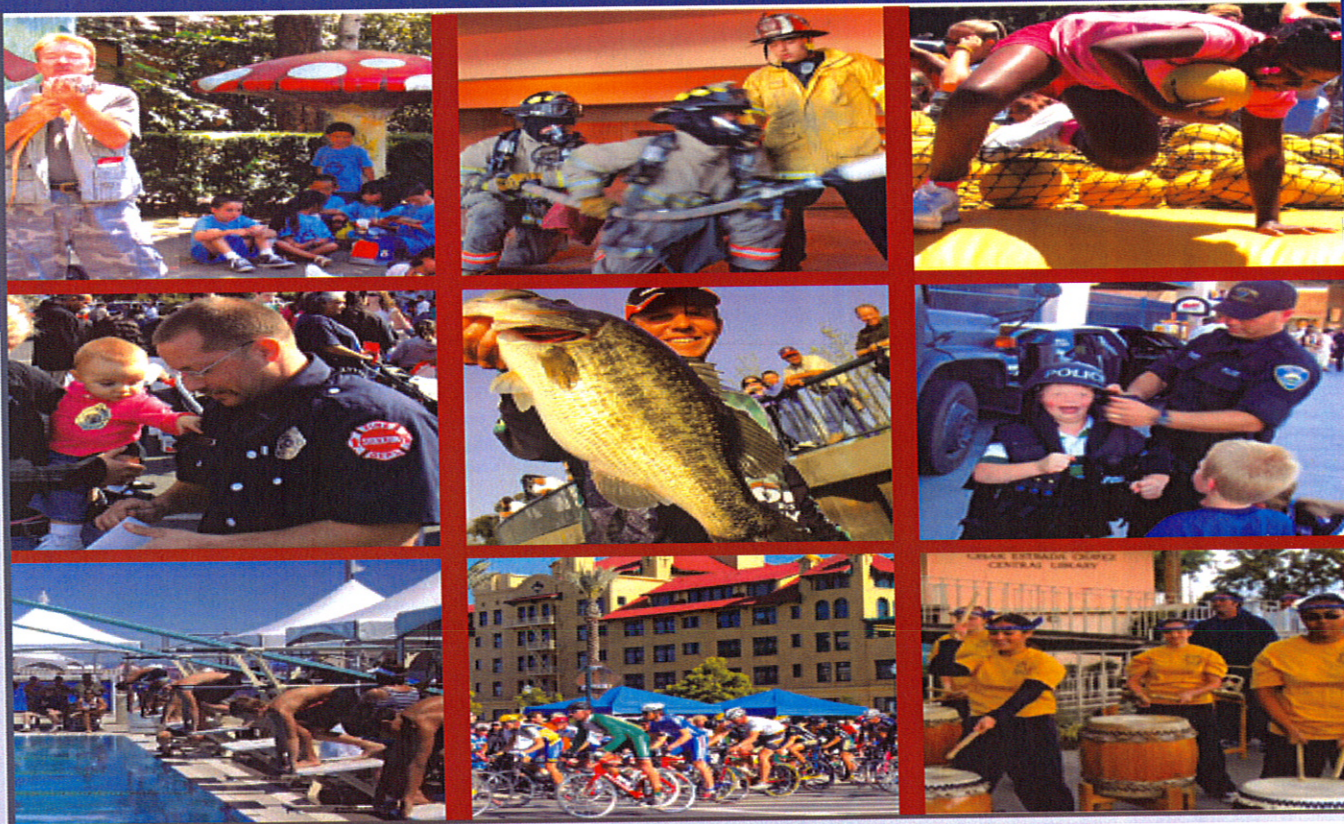


Public Facilities Fee Annual Report (PF-26)

Fiscal Year 2014-2015



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





CITY OF STOCKTON

PRINCIPAL OFFICIALS

City Officials

Anthony Silva
Christina Fugazi
Elbert Holman Jr.
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 K. Montes
Scott Carney
David Kwong
Gordon Mackay

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

TABLE OF CONTENTS

List of Principal Officials	i
Table of Contents	ii
Letter of Transmittal	iii
PUBLIC FACILITIES FEE REPORT	
Legal Requirements	vii
Description of Public Facility Fees	ix
DEVELOPMENT IMPACT FEE REPORT	
Street Improvement Impact Fee	2
Regional Street Improvements	7
Traffic Signal Impact Fee	10
Community Recreation Centers	19
City Office Space Impact Fee	21
Fire Stations Impact Fee	23
Libraries Impact Fee	26
Police Stations Impact Fee	28
Parkland Impact Fee	32
Street Trees Impact Fee	34
Street Signs Impact Fee	36
Street Lights in Lieu Impact Fee	38
Air Quality Impact Fee	44
Water Connection Fee	46
Delta Water Supply Project Surface Water Connection Fee	49
Wastewater Connection Fee	52
Administration Fee	63
Pass-Through Fees	
Agricultural Land Mitigation Impact Fee	66
SUPPLEMENTAL REPORTS	
Deferred Impact Fee Summary	69
Outstanding Interfund Loans Receivable Summary	70
Outstanding interfund Loans Payable Summary	73
EXPENDITURE DETAIL BY FEE	75
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM	78

December 31, 2015

TO: The Honorable Mayor, City Council and City Manager

FROM: Scott R. Carney, Deputy City Manager/Interim Chief Finance Officer

SUBJECT: **PUBLIC FACILITY FEE ANNUAL REPORTS FOR FISCAL YEAR**
FY 2014-15

In accordance with the provisions of the State of California and Government Code (CGC) Section 66006, as amended, I hereby submit the Annual Report for the Public Facilities Fee (PFF) program of the City of Stockton, California for the fiscal year ending June 30, 2015; the prior fiscal years data is for comparative purposes only. 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.

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, the PFF program reporting was delayed. In October 2015, the City published the PFF Annual Reports for FYs 2009-2014. The release of those documents brought the City into compliance with the reporting provisions of the State law regarding Mitigation Fees. Building upon the effort to come into compliance, the City has also completed the issuance and auditing process for the City's financial statements for fiscal year 2014-15, and is releasing the FY 2014-15 PFF Report in a timely manner.

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 Stockton residents and other interested parties.

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 Section 16.72.260 et seq. (Ordinance No. 56-88 S.C.) establishing the authority to impose 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

Transmittal Letter to Mayor, City Council and City Manager of City of Stockton
Public Facility Fee Program Annual Reports for FY 2014-15
December 31, 2015

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.

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.

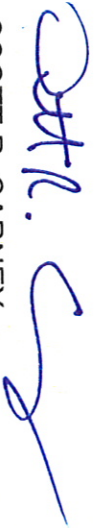
Transmittal Letter to Mayor, City Council and City Manager of City of Stockton
Public Facility Fee Program Annual Reports for FY 2014-15
December 31, 2015

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, 2015, \$105,305 in fees were deferred under this program. This amount does not reflect fees that were waived in whole or in part under programs meant to encourage certain development.

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.

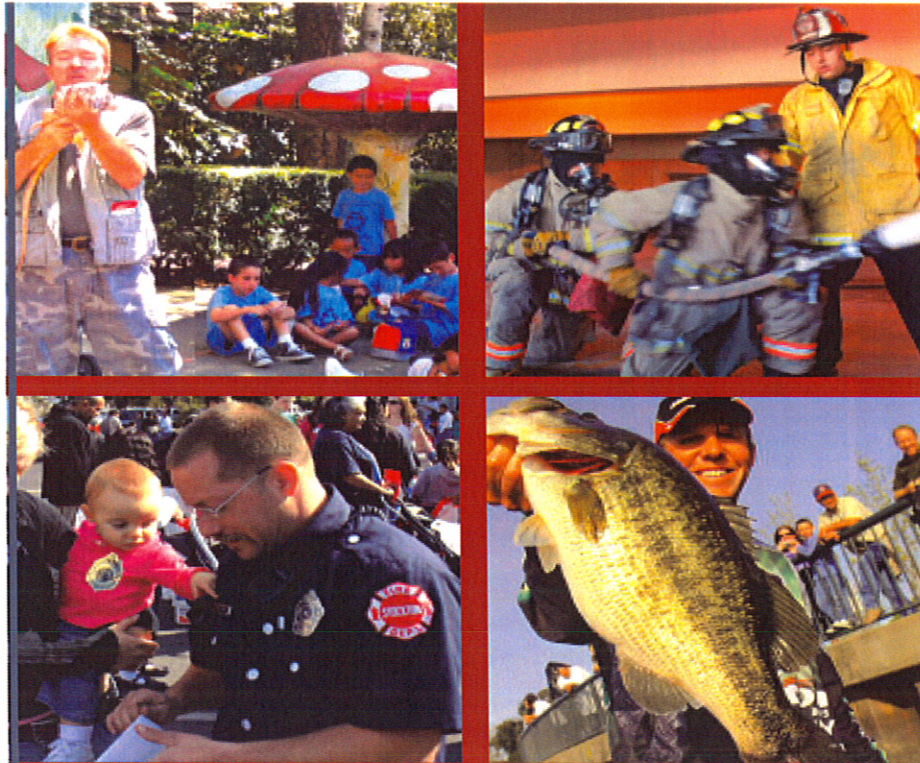
The City Council must consider the Annual Report of the Public Facilities Fee Program at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. The Public Facilities Fee Fund Annual Reports for FY 2014-15 are respectfully submitted for your review and adoption.



SCOTT R. CARNEY
DEPUTY CITY MANAGER / INTERIM CHIEF FINANCE OFFICER

SC:EG:ac

PUBLIC FACILITIES FEE REPORT



CITY OF STOCKTON

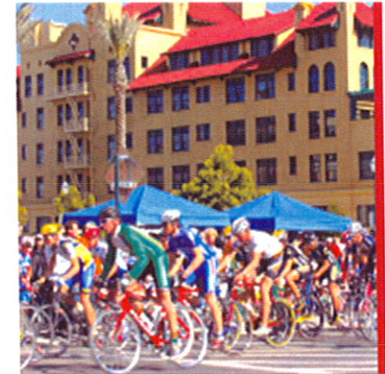
LEGAL REQUIREMENTS

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, 2015

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
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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 39,382,377	\$ 28,400,652	\$ 21,233,498	\$ 15,420,090	\$ 13,678,121
(256,207)	-	-	-	-
779,800	-	-	-	-
924,176	-	-	-	-
40,830,146	28,400,652	21,233,498	15,420,090	13,678,121
1,042,375	838,632	1,030,445	903,095	1,273,414
1,076,057	586,189	62,970	191,866	160,524
164,507	-	166,027	-	-
2,282,939	1,424,821	1,259,442	1,094,961	1,433,938
10,341,759	7,825,348	7,069,642	2,041,475	599,009
186,997	-	-	-	-
-	-	-	646,793	-
-	-	-	111,063	-
10,528,756	7,825,348	7,069,642	2,799,331	599,009
(8,245,817)	(6,400,527)	(5,810,200)	(1,704,370)	834,929
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(2,782,310)	(40,894)	(1,853)	(21,712)	(20,336)
(563,616)	(9,636)	(436)	(5,116)	(4,792)
(1,186,437)	(20,283)	(919)	(10,771)	(10,086)
(808,138)	(814,385)	-	-	-
30,240	-	-	-	-
1,126,584	118,571	-	-	-
(4,183,677)	(766,627)	(3,208)	(37,599)	(35,214)
\$ 28,400,652	\$ 21,233,498	\$ 15,420,090	\$ 13,678,121	\$ 14,477,836

STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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.

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Balance Sheets					
Assets					
Cash and investments	\$ 28,637,878	\$ 22,171,579	\$ 15,617,893	\$ 13,680,388	\$ 14,479,737
Cash and investments with fiscal agents					
Interest receivable					
Accounts receivable	906,913	773,814	764,942	779,902	671,353
Allowance for uncollectible	(207,047)	(249,666)	(287,280)	(514,337)	(541,620)
Loan to Redevelopment- Merged Waterfront Fund 343/637 (b)	3,345	2,230	1,116	1,594	-
Loan to Redevelopment-Midtown Fund 337/634 (b)	49,160	49,160	49,160	69,598	69,598
Loan to Community Center Fund (920) (b)	2,782,310	2,823,204	2,825,056	2,846,769	2,867,105
Loan to Fire Stations Fund (940) (b)	563,615	573,251	573,688	578,804	583,596
Loan to Police Stations Fund (960) (b)	1,186,437	1,206,720	1,207,639	1,218,408	1,228,495
Allowance for uncollectible-loans (b)	(4,584,867)	(4,654,565)	(4,656,659)	(4,715,173)	(4,748,794)
Total assets	29,337,744	22,695,727	16,095,555	13,945,953	14,609,470
Liabilities					
Accounts payable	292,216	938,429	244,951	2,267	1,901
Deferred fees	644,876	523,800	430,514	265,565	129,733
Total liabilities	937,092	1,462,229	675,465	267,832	131,634
Total Fund Balance	\$ 28,400,652	\$ 21,233,498	\$ 15,420,090	\$ 13,678,121	\$ 14,477,836
Fund Balance					
Total fund balance	\$ 28,400,652	\$ 21,233,498	\$ 15,420,090	\$ 13,678,121	\$ 14,477,836
Less: Encumbrances	(7,140,004)	(1,015,886)	(303,925)	(49,627)	(40,036)
Capital project appropriations	(18,030,856)	(17,482,664)	(11,102,971)	(9,058,205)	(11,712,860)
Net interfund loans	-	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ 3,229,792	\$ 2,734,948	\$ 4,013,194	\$ 4,570,289	\$ 2,724,940

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 2014-15 the Street Improvements Funds had transfers out in the amount of \$35,214, 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) The Street Improvements Funds had interfund loan receivables as of June 30, 2015 in the amount of \$4,748,794, the loans included a \$2,867,105 loan to the Community Recreation Centers Public Facilities Fee Fund 920, a \$1,228,495 loan to the Police Stations Public Facilities Fee Fund 960, a \$583,596 loan to the Fire Stations Public Facilities Fee Fund 940, and \$69,598 loan to the Redevelopment Agency Midtown Project Areas Fund 634. An allowance for uncollectible loans in the amount of (\$4,748,794) 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. Bonds totaling \$35,080,000 were 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 until the Plan of Adjustment ("Plan") was confirmed by the court in February 2015. During that time, Principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

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, 2015, 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, 2015 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, 2015 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, 2015 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, 2015 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 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		Effective date July 1, 2014 Reso No. 2014-06-24-1601			
		FY 2010-11		FY 2010-11		FY 2012-13		FY 2013-14		FY 2014-15	
<u>Residential</u>											
Single Family Units				September 15, 2010							
Fee Areas 1 and 2	per unit	\$	15,381.00	\$	7,690.50						
Fee Areas 3 and 4	per unit	\$	13,226.00	\$	6,613.00	\$	6,613.00	\$	6,613.00	\$	6,613.00
Fee Areas 5 and 6	per unit	\$	16,355.00	\$	8,177.50						
Fee Area 6A	per unit	\$	16,355.00	\$	8,177.50						
Beyond 10/14/2008 City Limits	per unit					\$	13,226.00	\$	13,226.00	\$	13,226.00
Multiple Family Units				November 15,2010							
Fee Areas 1 and 2	per unit	\$	11,229.00	\$	5,614.50						
Fee Areas 3 and 4	per unit	\$	9,656.00	\$	4,828.00	\$	4,828.00	\$	4,828.00	\$	4,828.00
Fee Areas 5 and 6	per unit	\$	11,936.00	\$	5,968.00						
Fee Area 6A	per unit	\$	11,936.00	\$	5,968.00						
Beyond 10/14/2008 City Limits	per unit					\$	9,656.00	\$	9,656.00	\$	9,656.00
Guest Rooms				November 15,2010							
Fee Areas 1 and 2	per room	\$	11,998.00	\$	11,998.00						
Fee Areas 3 and 4	per room	\$	10,315.00	\$	10,315.00	\$	10,315.00	\$	10,315.00	\$	5,157.50
Fee Areas 5 and 6	per room	\$	12,756.00	\$	12,756.00						
Fee Area 6A	per room	\$	12,429.00	\$	12,429.00						
Beyond 10/14/2008 City Limits	per unit					\$	10,315.00	\$	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.	\$	6,398.00	\$	3,199.00						
Fee Areas 3 and 4	per 1000 sq ft.	\$	4,824.00	\$	2,412.00	\$	2,412.00	\$	2,412.00	\$	2,412.00
Fee Areas 5 and 6	per 1000 sq ft.	\$	7,026.00	\$	3,513.00						
Fee Area 6A	per 1000 sq ft.	\$	7,601.00	\$	3,800.50						

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE: (continued)

		Effective Date August 22, 2010		Effective Date September 15, 2010					
Retail/ Medium Density				September 15, 2010					
Fee Areas 1 and 2	per 1000 sq ft.	\$	6,921.00	\$	3,460.50				
Fee Areas 3 and 4	per 1000 sq ft.	\$	6,354.00	\$	3,177.00	\$	3,177.00	\$	3,177.00
Fee Areas 5 and 6	per 1000 sq ft.	\$	7,772.00	\$	3,886.00				
Fee Area 6A	per 1000 sq ft.	\$	8,223.00	\$	4,111.50				
Warehouse/ Low Density				September 15, 2010					
Fee Areas 1 and 2	per 1000 sq ft.	\$	2,473.00	\$	1,236.50				
Fee Areas 3 and 4	per 1000 sq ft.	\$	1,863.00	\$	931.50	\$	931.50	\$	931.50
Fee Areas 5 and 6	per 1000 sq ft.	\$	2,776.00	\$	1,388.00				
Fee Area 6A	per 1000 sq ft.	\$	2,355.00	\$	1,177.50				
Downtown Office/Commercial									
Fee Areas 1 and 2	Not Applicable	\$	-	\$	-				
Fee Areas 3	per 1000 sq ft.	\$	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				
Church and Accesory uses **	per 1000 sq ft.	\$	0.405	\$	0.405				
Elementary School**	per 1000 sq ft.	\$	0.158	\$	0.158				
Elementary School**	per student	\$	0.010	\$	0.010				
High School**	per 1000 sq ft.	\$	0.473	\$	0.473				
High School**	per student	\$	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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ (46,329)	\$ -	\$ 539	\$ -	\$ -
Adjustments-allowance for uncollectible	(90,419)	-	-	-	-
Beginning fund balance, as adjusted	(136,748)	-	539	-	-
Revenues					
Fees	2,122	(943)	(1,831)	-	-
Interest	1,756	1,482	1,292	-	-
Total revenues	3,878	539	(539)	-	-
Expenditures					
Capital projects	(132,870)	-	-	-	-
Total expenditures	(132,870)	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	136,748	539	(539)	-	-
Ending Fund Balance	\$ -	\$ 539	\$ -	\$ -	\$ -
Balance Sheets					
Assets					
Cash and investments		\$ 539			
Accounts receivable	117,575	114,174	116,482	-	-
Allowance for uncollectible	(69,981)	(76,397)	(83,833)	-	-
Loan to Redevelopment- Merged Waterfront Fund 343/637 (a)	1,434	956	478	-	-
Loan to Redevelopment-Midtown Fund 337/634 (a)	20,438	20,438	20,438	-	-
Allowance for uncollectible- loans	(21,872)	(21,394)	(20,916)	-	-
Total assets	47,594	38,316	32,649	-	-
Liabilities					
Due to Regional transportation Impact Fee Fund 917	4,822	-	-	-	-
Deferred fees	42,772	37,777	32,649	-	-
Total liabilities	47,594	37,777	32,649	-	-
Total fund balance	\$ -	\$ 539	\$ -	\$ -	\$ -
Available Fund Balance					
Total fund balance	\$ -	\$ 539	\$ -	\$ -	\$ -
Ending Available Fund Balance (Deficit)	\$ -	\$ 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, 2015

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
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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 132,278	\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383
(90,418)	-	-	-	-
1,148	-	-	-	-
43,008	1,687,345	1,474,518	1,129,385	1,526,383
235,692	332,347	310,851	353,871	524,364
3,846	28,586	3,714	12,283	15,288
239,538	360,933	314,565	366,154	539,652
(1,409,421)	573,760	659,698	(30,844)	10,567
4,622				
(1,404,799)	573,760	659,698	(30,844)	10,567
1,644,337	(212,827)	(345,133)	396,998	529,085
\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383	\$ 2,055,468

\$ 1,682,523	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383	\$ 2,055,468
-	-	-	-	-
117,575	114,174	116,483	-	-
(69,981)	(76,397)	(83,834)	-	-
1,434	956	478	-	-
20,438	20,438	20,438	-	-
(21,872)	(21,394)	(20,916)	-	-
1,730,117	1,512,295	1,162,034	1,526,383	2,055,468
-	-	-	-	-
42,772	37,777	32,649	-	-
42,772	37,777	32,649	-	-
\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383	\$ 2,055,468

\$ 1,687,345	\$ 1,474,518	\$ 1,129,385	\$ 1,526,383	\$ 2,055,468
(477,320)	-	-	-	-
(1,210,025)	(1,219,150)	(291,912)	(27,807)	(192,034)
\$ -	\$ 255,368	\$ 837,473	\$ 1,498,576	\$ 1,863,434

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, 2010	Effective Date July 1, 2011	Effective Date July 1, 2012	Effective Date July 1, 2013	Effective Date July 1, 2014
<u>Residential</u>					
Single Family Units	\$2,987.08 per unit	\$2,987.08 per unit	\$3,014.38 per unit	\$3,028.25 per unit	\$3,028.25 per unit
Multiple Family Units	\$1,792.25 per unit	\$1,792.25 per unit	\$1,808.63 per unit	\$1,816.95 per unit	\$1,816.95 per unit
<u>Non-Residential</u>					
Office/ Guest Rooms/ High Density	\$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.	\$1,520.00 per 1000 sq ft.
Retail/ Medium Density	\$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.	\$1,210.00 per 1000 sq ft.
Industrial/ Low Density	\$900.00 per 1000 sq ft.	\$900.00 per 1000 sq ft.	\$910.00 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.	\$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, 2015

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
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 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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 58,743	\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414
(14,463)	-	-	-	-
1,120	-	-	-	-
45,400	61,082	40,306	46,257	71,414
19,446	37,017	5,584	24,321	32,762
2,236	1,562	367	836	775
21,682	38,579	5,951	25,157	33,537
6,000	59,355	-	-	1,834
6,000	59,355	-	-	1,834
15,682	(20,776)	5,951	25,157	31,703
\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414	\$ 103,117

\$ 60,451	\$ 66,080	\$ 45,867	\$ 71,414	\$ 103,117
20,047	18,735	18,590	17,523	15,856
(9,994)	(10,705)	(11,561)	(14,572)	(14,727)
205	136	68	68	-
4,469	4,469	4,469	4,469	4,469
(4,674)	(4,605)	(4,537)	(4,537)	(4,469)
70,504	74,110	52,896	74,365	104,246
-	25,774	-	-	-
9,422	8,030	6,639	2,951	1,129
9,422	33,804	6,639	2,951	1,129
\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414	\$ 103,117

\$ 61,082	\$ 40,306	\$ 46,257	\$ 71,414	\$ 103,117
(58,746)	-	(5,465)	(4,700)	(3,631)
\$ 2,336	\$ 40,306	\$ 40,792	\$ 66,714	\$ 99,486

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 1

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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
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

Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 435,200	\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739
(33,746)	-	-	-	-
10,686	-	-	-	-
412,140	261,395	234,486	234,292	139,739
10,139	21,457	(274)	10,374	9,729
5,322	5,320	845	2,257	1,250
15,461	26,777	571	12,631	10,979
166,206	53,686	765	107,184	1,053
166,206	53,686	765	107,184	1,053
(150,745)	(26,909)	(194)	(94,553)	9,926
\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739	\$ 149,665

Balance Sheets

Assets

Cash and investments
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

\$ 261,317	\$ 234,486	\$ 234,232	\$ 139,739	\$ 149,665
32,467	32,691	33,185	33,636	33,636
(23,319)	(24,783)	(26,474)	(33,423)	(33,516)
479	319	160	160	-
10,426	10,426	10,426	10,426	10,426
(10,905)	(10,745)	(10,586)	(10,586)	(10,426)
270,465	242,394	240,943	139,952	149,785
-	-	-	-	-
9,070	7,908	6,651	213	120
9,070	7,908	6,651	213	120
\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739	\$ 149,665

Available Fund Balance

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

\$ 261,395	\$ 234,486	\$ 234,292	\$ 139,739	\$ 149,665
-	(66,314)	(241,084)	(3,799)	(2,902)
\$ 261,395	\$ 168,172	\$ (6,792)	\$ 135,940	\$ 146,763

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 314,840	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320
Prior period adjustments	-	-	-	-	-
Adjustments- FMV interest	8,450	-	-	-	-
Beginning fund balance, as adjusted	323,290	213,552	235,612	85,002	62,320
Revenues					
Fees	28,443	23,204	7,549	8,393	46,322
Interest	4,226	3,851	720	733	245
Total revenues	32,669	27,055	8,269	9,126	46,567
Expenditures					
Capital projects	142,407	4,995	158,879	31,808	40,465
Total expenditures	142,407	4,995	158,879	31,808	40,465
Excess (deficiency) of revenues over (under) expenditures	(109,738)	22,060	(150,610)	(22,682)	6,102
Ending Fund Balance	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320	\$ 68,422
Balance Sheets					
Assets					
Cash and investments	\$ 213,553	\$ 235,612	\$ 84,810	\$ 62,320	\$ 68,422
Accounts receivable	-	1,523	1,558	1,206	1,034
Allowance for uncollectible	1,681	(198)	(306)	(413)	(450)
Total assets	215,234	236,937	86,062	63,113	69,006
Liabilities					
Deferred fees	1,682	1,325	1,060	793	584
Total liabilities	1,682	1,325	1,060	793	584
Total fund balance	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320	\$ 68,422
Available Fund Balance					
Total fund balance	\$ 213,552	\$ 235,612	\$ 85,002	\$ 62,320	\$ 68,422
Capital project appropriations	-	(137,000)	(53,505)	(62,778)	(11,099)
Ending Available Fund Balance (Deficit)	\$ 213,552	\$ 98,612	\$ 31,497	\$ (458)	\$ 57,323

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 3

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 203,088	\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964
Adjustments- FMV interest	5,444	-	-	-	-
Beginning fund balance, as adjusted	208,532	86,181	126,737	131,989	153,964
Revenues					
Fees	1,653	40,774	4,991	20,110	15,737
Interest	696	1,591	261	1,361	1,248
Total revenues	2,349	42,365	5,252	21,471	16,985
Expenditures					
Capital projects	124,700	1,809	-	(504)	97,697
Total expenditures	124,700	1,809	-	(504)	97,697
Excess (deficiency) of revenues over (under) expenditures	(122,351)	40,556	5,252	21,975	(80,712)
Ending Fund Balance	\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964	\$ 73,252

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Total assets

\$ 84,780	\$ 126,737	\$ 131,126	\$ 153,964	\$ 73,252
-	-	-	-	-
5,987	3,810	3,893	2,254	1,476
90,767	130,547	135,019	156,218	74,728

Liabilities

Deferred fees
Total liabilities
Total fund balance

4,586	3,810	3,030	2,254	1,476
4,586	3,810	3,030	2,254	1,476
\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964	\$ 73,252

Available Fund Balance

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

\$ 86,181	\$ 126,737	\$ 131,989	\$ 153,964	\$ 73,252
(756)	-	-	-	-
(550)	(411)	-	-	(8,302)
\$ 84,875	\$ 126,326	\$ 131,989	\$ 153,964	\$ 64,950

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 109,738	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315
Adjustments- FMV interest	2,801	-	-	-	-
Beginning fund balance, as adjusted	112,539	5,025	6,246	7,351	25,315
Revenues					
Fees	5,144	950	970	17,675	4,669
Interest	(1,197)	271	135	289	334
Total revenues	3,947	1,221	1,105	17,964	5,003
Expenditures					
Capital projects	111,461	-	-	-	-
Total expenditures	111,461	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(107,514)	1,221	1,105	17,964	5,003
Ending Fund Balance	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315	\$ 30,318

Balance Sheets

Assets					
Cash and investments	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315	\$ 30,318
Accounts receivable	6,649	5,699	4,749	3,799	859
Total assets	11,674	11,945	12,100	29,114	31,177
Liabilities					
Deferred fees	6,649	5,699	4,749	3,799	859
Total liabilities	6,649	5,699	4,749	3,799	859
Total fund balance	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315	\$ 30,318

Available Fund Balance

Total fund balance	\$ 5,025	\$ 6,246	\$ 7,351	\$ 25,315	\$ 30,318
Capital project appropriations	(5,025)	(5,025)	(5,024)	(5,024)	(5,024)
Ending Available Fund Balance (Deficit)	\$ -	\$ 1,221	\$ 2,327	\$ 20,291	\$ 25,294

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - All Zones

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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
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 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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 1,121,609	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752
Adjustments-allowance for uncollectible	(48,209)	-	-	-	-
Adjustments- FMV interest	28,501	-	-	-	-
Beginning fund balance, as adjusted	1,101,901	627,235	643,387	504,891	452,752
Revenues					
Fees	64,825	123,402	18,820	80,873	109,219
Interest	11,283	12,595	2,328	5,476	3,852
Total revenues	76,108	135,997	21,148	86,349	113,071
Expenditures					
Capital projects	550,774	119,845	159,644	138,488	141,049
Total expenditures	550,774	119,845	159,644	138,488	141,049
Excess (deficiency) of revenues over (under) expenditures	(474,666)	16,152	(138,496)	(52,139)	(27,978)
Ending Fund Balance	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752	\$ 424,774
Balance Sheets					
Assets					
Cash and investments	625,126	\$ 669,161	503,386	452,752	424,774
Accounts receivable	66,831	62,458	61,975	58,418	52,861
Allowance for uncollectible	(33,313)	(35,686)	(38,341)	(48,408)	(48,693)
Loan to Redevelopment- Merged Waterfront 343/637 (a)	684	455	228	228	-
Loan to Redevelopment-Midtown Fund 337/634 (a)	14,895	14,895	14,895	14,895	14,895
Allowance for uncollectible- loans (a)	(15,579)	(15,350)	(15,123)	(15,123)	(14,895)
Total assets	658,644	695,933	527,020	462,762	428,942
Liabilities					
Accounts payable	-	25,774	-	-	-
Deferred fees	31,409	26,772	22,129	10,010	4,168
Total liabilities	31,409	52,546	22,129	10,010	4,168
Total fund balance	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752	\$ 424,774
Available Fund Balance					
Total fund balance	\$ 627,235	\$ 643,387	\$ 504,891	\$ 452,752	\$ 424,774
Less Encumbrances	(756)	-	-	-	-
Capital project appropriations	(64,321)	(208,750)	(305,078)	(76,301)	(30,958)
Ending Available Fund Balance (Deficit)	\$ 562,158	\$ 434,637	\$ 199,813	\$ 376,451	\$ 393,816

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 receivable as of June 30, 2015 in the amount of \$14,895, the loan included \$14,895 from the Redevelopment Agency's Midtown Fund 637. An allowance for uncollectible loans has been recorded for that loans as of June 30, 2015.

FEE SCHEDULE:

Per Resolutions 09-0175 and 10-0202.

CR# 2014-06-24-1601

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2010-11 Effective Date August 22, 2010	FY2011-12 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012	FY 2014-15 Effective Date July 1, 2014
				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	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
Condominium (PURD, SFA)	Multi-family	D.U.	8.6	\$94.00	\$94.00	\$94.00	\$94.00	\$94.00
Mobile Home	Multi-family	D.U.	5.4	\$59.00	\$59.00	\$59.00	\$59.00	\$59.00
Apartment	Multi-family	D.U.	6.1	\$66.50	\$66.50	\$66.00	\$66.00	\$66.50
Retirement Village	Guestroom	D.U.	3.3	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
Hotel	Guestroom	Room	11	\$122.00	\$122.00	\$122.00	\$122.00	\$122.00
Motel	Guestroom	Room	9.6	\$106.00	\$106.00	\$106.00	\$106.00	\$106.00
Daycare/Preschool	Retail	1000 SF	79	\$866.00	\$866.00	\$866.00	\$866.00	\$866.00
Daycare/Preschool	Retail	Student	5	\$55.00	\$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	\$13.25	\$13.25	\$13.25	\$13.25	\$13.25
Junior College/Community College	*	Student	1.6	\$17.75	\$17.75	\$17.75	\$17.75	\$17.75
University	*	Student	2.4	\$26.50	\$26.50	\$26.50	\$26.50	\$26.50
Church and Accessory Uses	*	1000 SF	7.7	\$84.50	\$84.50	\$84.50	\$84.50	\$84.50
Industrial-Warehouse Manufacturer	Warehouse	1000 SF	7.6	\$83.25	\$83.25	\$83.25	\$83.25	\$83.25
Industrial-Warehouse Manufacturer	Warehouse	Acre	80.8	\$885.00	\$885.00	\$885.00	\$885.00	\$885.00
Industrial Service	Retail	1000 SF	20.26	\$223.00	\$223.00	\$223.00	\$223.00	\$223.00
Truck Terminal/Distribution Center	Warehouse	1000 SF	9.86	\$108.00	\$108.00	\$108.00	\$108.00	\$108.00
Mini/Self Storage	Warehouse	1000 SF	2.8	\$30.75	\$30.75	\$30.75	\$30.75	\$30.75
Shopping Centers (in square feet)								
less than 50,000	Retail	1000 SF	116	\$1,271.00	\$1,271.00	\$1,271.00	\$1,271.00	\$1,271.00
50,000 to 99,999	Retail	1000 SF	79.1	\$866.00	\$866.00	\$866.00	\$866.00	\$866.00
100,000 to 199,999	Retail	1000 SF	60.4	\$662.00	\$662.00	\$662.00	\$662.00	\$662.00
200,000 to 299,999	Retail	1000 SF	49.9	\$547.00	\$547.00	\$547.00	\$547.00	\$547.00
300,000 to 399,999	Retail	1000 SF	44.4	\$486.00	\$486.00	\$486.00	\$486.00	\$486.00
400,000 to 499,999	Retail	1000 SF	41.6	\$456.00	\$456.00	\$456.00	\$456.00	\$456.00
500,000 to 999,999	Retail	1000 SF	35.5	\$389.00	\$389.00	\$389.00	\$389.00	\$389.00

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

Per Resolutions 09-0175 and 10-0202.

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2010-11 Effective Date August 22, 2010	FY2011-12 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012	FY 2014-15 Effective Date July 1, 2014
				FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT
1,000,000 to 1,250,000	Retail	1000 SF	31.5	\$345.00	\$345.00	\$345.00	\$345.00	\$345.00
Lumber Yard	Retail	1000 SF	34.5	\$379.00	\$379.00	\$379.00	\$379.00	\$379.00
Lumber Yard w/open storage and sales	Retail	Acre	148	\$1,622.00	\$1,622.00	\$1,622.00	\$1,622.00	\$1,622.00
Home Improvement Center	Retail	1000 SF	64.6	\$709.00	\$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	\$808.00	\$808.00	\$808.00	\$808.00	\$808.00
Ambulance Dispatch	Retail	1000 SF	73.7	\$808.00	\$808.00	\$808.00	\$808.00	\$808.00
Service Station (> 2 pumps or 4 nozzles)	Retail	Site	748	\$8,193.00	\$8,193.00	\$8,193.00	\$8,193.00	\$8,193.00
Truck Stop	Retail	Site	825	\$9,036.00	\$9,036.00	\$9,036.00	\$9,036.00	\$9,036.00
Used Car Lot (no service)	Retail	Acre	55	\$603.00	\$603.00	\$603.00	\$603.00	\$603.00
New Car Dealer/New Boat Dealer/Car Rental	Retail	1000 SF	44.3	\$485.00	\$485.00	\$485.00	\$485.00	\$485.00
Auto center Dealership	Retail	1000 SF	31.25	\$342.00	\$342.00	\$342.00	\$342.00	\$342.00
General Auto Repair/Body Shop	Retail	1000 SF	27.2	\$298.00	\$298.00	\$298.00	\$298.00	\$298.00
Self Service Car Wash	Retail	Stall	52	\$571.00	\$571.00	\$571.00	\$571.00	\$571.00
Automatic Car Wash	Retail	Site	900	\$9,859.00	\$9,859.00	\$9,859.00	\$9,859.00	\$9,859.00
Auto Supply	Retail	1000 SF	89	\$976.00	\$976.00	\$976.00	\$976.00	\$976.00
Drug Store/Pharmacy	Retail	1000 SF	43.9	\$482.00	\$482.00	\$482.00	\$482.00	\$482.00
Discount Store	Retail	1000 SF	71.16	\$780.00	\$780.00	\$780.00	\$780.00	\$780.00
Supermarket	Retail	1000 SF	125.5	\$1,373.00	\$1,373.00	\$1,373.00	\$1,373.00	\$1,373.00
Convenience Market	Retail	1000 SF	574.48	\$6,293.00	\$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	\$9,718.00	\$9,718.00	\$9,718.00	\$9,718.00	\$9,718.00
Clothing Store	Retail	1000 SF	31.3	\$343.00	\$343.00	\$343.00	\$343.00	\$343.00
Paint/Hardware Store	Retail	1000 SF	51.3	\$562.00	\$562.00	\$562.00	\$562.00	\$562.00
Variety Store	Retail	1000 SF	14.4	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00
Video Rental Store	Retail	1000 SF	57.3	\$628.00	\$628.00	\$628.00	\$628.00	\$628.00
Furniture Store/Appliance Store	Retail	1000 SF	4.35	\$47.50	\$47.50	\$47.50	\$47.50	\$47.50
Department Store	Retail	1000 SF	35.8	\$391.00	\$391.00	\$391.00	\$391.00	\$391.00
Hair Salon/Dog Grooming	Retail	1000 SF	25.5	\$279.00	\$279.00	\$279.00	\$279.00	\$279.00
Bar/Tavern	Retail	1000 SF	40	\$438.00	\$438.00	\$438.00	\$438.00	\$438.00
Laundromat/Dry Cleaners	Retail	1000 SF	50	\$548.00	\$548.00	\$548.00	\$548.00	\$548.00
Bakery/Craft Store/Yogurt Shop	Retail	1000 SF	43.9	\$482.00	\$482.00	\$482.00	\$482.00	\$482.00
Carpet-Floor/Interior Decorator	Retail	1000 SF	5.6	\$61.00	\$61.00	\$61.00	\$61.00	\$61.00
Financial Institution	Office	1000 SF	189.95	\$2,081.00	\$2,081.00	\$2,081.00	\$2,081.00	\$2,081.00
Financial Institution w/drive-up	Office	1000 SF	290	\$3,178.00	\$3,178.00	\$3,178.00	\$3,178.00	\$3,178.00
Free Standing Automatic Teller	Office	Unit	160	\$1,753.00	\$1,753.00	\$1,753.00	\$1,753.00	\$1,753.00
Mortgage Company	Office	1000 SF	60.4	\$662.00	\$662.00	\$662.00	\$662.00	\$662.00
Quality Restaurant (Breakfast not served)	Retail	1000 SF	95.62	\$1,046.00	\$1,046.00	\$1,046.00	\$1,046.00	\$1,046.00

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

Per Resolutions 09-0175 and 10-0202.

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FY2010-11 Effective Date August 22, 2010	FY2011-12 Effective Date August 22, 2010	FY 2012-13 Effective Date August 25, 2012	FY 2013-14 Effective Date August 25, 2012	FY 2014-15 Effective Date July 1, 2014
				FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT	FEE PER UNIT
Dinner House Restaurant/Dinner Only	Retail	1000 SF	56.3	\$617.00	\$617.00	\$617.00	\$617.00	\$617.00
High Turnover/Sit Down Restaurant/Pizza	Retail	1000 SF	164.4	\$1,801.00	\$1,801.00	\$1,801.00	\$1,801.00	\$1,801.00
Fast Food Restaurant	Retail	1000 SF	777.29	\$8,514.00	\$8,514.00	\$8,514.00	\$8,514.00	\$8,514.00
Fast Food Restaurant w/drive-thru	Retail	1000 SF	680	\$7,450.00	\$7,450.00	\$7,450.00	\$7,450.00	\$7,450.00
Library	Office	1000 SF	45.5	\$497.00	\$497.00	\$497.00	\$497.00	\$497.00
Hospital	Office	Bed	12.2	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00
Hospital	Office	1000 SF	16.9	\$186.00	\$186.00	\$186.00	\$186.00	\$186.00
Nursing Home/Convalescent Center	Guestroom	Bed	2.7	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Clinic/Weight Loss/Aerobics/Karate/Dance	Office	1000 SF	23.8	\$262.00	\$262.00	\$262.00	\$262.00	\$262.00
Medical Office	Office	1000 SF	54.6	\$597.00	\$597.00	\$597.00	\$597.00	\$597.00
General Office to Medical Office	Office	1000 SF	36.9	\$405.00	\$405.00	\$405.00	\$405.00	\$405.00
General Office (in square feet)								
less than 100,000	Office	1000 SF	17.7	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00
Over 100,000	Office	1000 SF	14.3	\$156.00	\$156.00	\$156.00	\$156.00	\$156.00
Office Park	Office	1000 SF	11.4	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00
Government Offices	Office	1000 SF	68.9	\$755.00	\$755.00	\$755.00	\$755.00	\$755.00
Public Clubhouse/Meeting Rooms, Halls	Office	1000 SF	19	\$208.00	\$208.00	\$208.00	\$208.00	\$208.00
Recreation Center (private development)	Office	1000 SF	30	\$328.00	\$328.00	\$328.00	\$328.00	\$328.00
Family Recreation Center-Billiards, etc.	Retail	1000 SF	60.4	\$662.00	\$662.00	\$662.00	\$662.00	\$662.00
Batting Cages	Retail	Cage	6	\$65.50	\$65.50	\$65.50	\$65.50	\$65.50
Tennis/Racquetball Club	Retail	Court	30	\$328.00	\$328.00	\$328.00	\$328.00	\$328.00

COMMUNITY RECREATION CENTERS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ (3,231,648)	\$ -	\$ 31,611	\$ 70,281	\$ 99,315
Adjustments - interfund loans interest	(416,382)	-	-	-	-
Adjustments - FMV interest	(826)	-	-	-	-
Beginning fund balance, as adjusted	(3,648,856)	-	31,611	70,281	99,315
Revenues					
Fees	28,069	31,136	38,586	28,124	36,285
Interest	405	475	84	910	1,036
Total revenues	28,474	31,611	38,670	29,034	37,321
Expenditures					
Other expenditures-interfund loan interest	110,247	54,766	2,481	29,076	27,236
Total expenditures	110,247	54,766	2,481	29,076	27,236
Excess (deficiency) of revenues over (under) expenditures	(81,773)	(23,155)	36,189	(42)	10,085
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	27,236
Total other financing sources	3,730,629	54,766	2,481	29,076	27,236
Ending Fund Balance	\$ -	\$ 31,611	\$ 70,281	\$ 99,315	\$ 136,636

Balance Sheets

Assets

Cash and investments
Accounts receivable
Allowance for uncollectible
Total assets

\$ -	\$ 31,611	\$ 69,491	\$ 99,315	\$ 136,636
8,371	6,124	5,882	4,057	2,690
-	(233)	(325)	(221)	(499)
8,371	37,502	75,048	103,151	138,827

Liabilities

Deferred fees
Due to other funds
Loans from Street Improvements Fund 910 (b)
Loans from Street Improvements Fund 915 (b)
Loans from General Capital Projects Fund 301 (b)
Allowance for interfund loans payable (b)
Total liabilities
Total fund balance

7,815	5,891	4,767	3,836	2,191
556	-	-	-	-
1,494,312	1,535,206	1,537,059	1,558,771	1,579,107
1,287,998	1,287,998	1,287,998	1,287,998	1,287,998
947,721	961,593	962,221	969,585	976,485
(3,730,031)	(3,784,797)	(3,787,278)	(3,816,354)	(3,843,590)
8,371	5,891	4,767	3,836	2,191
\$ -	\$ 31,611	\$ 70,281	\$ 99,315	\$ 136,636

Available Fund Balance

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

\$ -	\$ 31,611	\$ 70,281	\$ 99,315	\$ 136,636
(3,730,031)	(3,784,797)	(3,787,278)	(3,816,354)	(3,843,590)
\$ (3,730,031)	\$ (3,753,186)	\$ (3,716,997)	\$ (3,717,039)	\$ (3,706,954)

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 2014-15 the Community Recreation Centers Impact Fee Fund had transfers-in in the amount of \$27,236 and the transfers included \$27,236 to record additional allowance for interfund loans payable.

(b) The Community Recreation Centers Fund had Interfund loans payable of \$3,843,590 at June 30, 2015 and the loans include \$2,867,105 from the Street Improvements Public Facilities Fee Funds 910 and 915 and \$976,485 from the General Capital Improvement Fund 301. An allowance of \$ 3,843,590 has been recorded for those loans as of June 30, 2015.

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 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	Effective date August 25, 2012 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
		FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14	FY 2014-15
<u>Residential</u>			September 15, 2010			
Single Family Units	per unit	\$ 481.00	\$ 240.50	\$ 241.00	\$ 241.00	\$ 240.50
			November 15,2010			
Multiple Family Units	per unit	\$ 405.00	\$ 202.50	\$ 203.00	\$ 203.00	\$ 202.50
Guest Rooms		EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
<u>Non-Residential</u>			September 15, 2010			
Office/ High Density	per 1000 sq ft.	\$ 79.00	\$ 39.50	\$ 39.50	\$ 39.50	\$ 39.50
Retail/ Medium Density	per 1000 sq ft.	\$ 40.50	\$ 20.25	\$ 20.25	\$ 20.25	\$ 20.25
Warehouse/ Low Density	per 1000 sq ft.	\$ 46.50	\$ 23.25	\$ 23.25	\$ 23.50	\$ 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, 2015

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
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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 2,234,664	\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492
(16,858)	-	-	-	-
60,807	-	-	-	-
2,278,613	927,987	779,483	818,251	854,492
29,379	30,905	37,015	27,632	40,519
21,143	15,040	1,753	8,609	7,491
50,522	45,945	38,768	36,241	48,010
1,401,148	194,449	-	-	-
1,401,148	194,449	-	-	-
(1,350,626)	(148,504)	38,768	36,241	48,010
\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492	\$ 902,502

\$ 1,142,840	\$ 779,487	\$ 817,382	\$ 854,496	\$ 902,502
32,576	28,613	28,889	27,372	25,856
(11,674)	(13,355)	(15,198)	(23,076)	(23,379)
5,184	5,184	5,184	5,184	5,184
(5,184)	(5,184)	(5,184)	(5,184)	(5,184)
1,163,742	794,745	831,073	858,792	904,979
217,376	4	4	4	-
18,379	15,258	12,818	4,296	2,477
235,755	15,262	12,822	4,300	2,477
\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492	\$ 902,502

\$ 927,987	\$ 779,483	\$ 818,251	\$ 854,492	\$ 902,502
(120,963)	-	-	-	-
(101,793)	-	(28,307)	-	-
\$ 705,231	\$ 779,483	\$ 789,944	\$ 854,492	\$ 902,502

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, 2015.

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 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 2011-12	Effective date August 25, 2012 Reso No. 2012-06-26-1603 FY 2012-13	Effective date August 25, 2013 Reso No. 2013-06-25-1601 FY 2013-14	Effective date July 1, 2014 Reso No. 2014-06-25-1601 FY 2014-15
<u>Residential</u>			September 15, 2010			
Single Family Units	per unit	\$ 467.00	\$ 233.50	\$ 233.50	\$ 233.50	\$ 233.50
Multiple Family Units	per unit	\$ 391.00	\$ 195.50	\$ 195.50	\$ 195.50	\$ 195.50
Guest Rooms	per room	\$ 98.25	\$ 98.25	\$ 49.00	\$ 49.00	\$ 49.00
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	per room			\$ 49.13	\$ 49.13	\$ 49.13
<u>Non-Residential</u>			September 15, 2010			
Office/ High Density	per 1000 sq ft.	\$ 87.50	\$ 43.75	\$ 43.75	\$ 43.75	\$ 43.75
Retail/ Medium Density	per 1000 sq ft.	\$ 45.00	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50
Warehouse/ Low Density	per 1000 sq ft.	\$ 51.00	\$ 25.50	\$ 25.50	\$ 25.50	\$ 25.50
<u>Residential- Outside City Limits</u>						
Single Family Units	per unit	\$ -	\$ -	\$ -	\$ -	\$ 467.00
Multiple Family Units	per unit	\$ -	\$ -	\$ -	\$ -	\$ 391.00
Guest Rooms	per room	\$ -	\$ -	\$ -	\$ -	\$ 98.25

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, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ (1,679,199)	\$ -	\$ 89,033	\$ 179,695	\$ 209,778
Adjustments - interfund loans interest	(373,109)	-	-	-	-
Adjustments - FMV interest	29,634	-	-	-	-
Beginning fund balance, as adjusted	(2,022,674)	-	89,033	179,695	209,778
Revenues					
Fees	80,201	94,960	124,503	86,861	109,376
Interest	9,696	72	160	2,297	2,303
Other revenues	-	1,000	-	-	-
Total revenues	89,897	96,032	124,663	89,158	111,679
Expenditures					
Capital projects	951	-	-	-	-
Other expenditures-interfund loan interest /legal services	98,407	44,914	35,719	79,205	48,118
Total expenditures	99,358	44,914	35,719	79,205	48,118
Excess (deficiency) of revenues over (under) expenditures	(9,461)	51,118	88,944	9,953	63,561
Other financing sources (uses)					
Transfers in - allowance for interfund loans payable (Funds 913 and 950) (a)	2,444,435	37,915	1,718	20,130	18,854
Transfer out - debt service - PFF Bond Series 2009A	(412,300)	-	-	-	-
Total other financing sources	2,032,135	37,915	1,718	20,130	18,854
Ending Fund Balance	\$ -	\$ 89,033	\$ 179,695	\$ 209,778	\$ 292,193

Balance Sheets

Assets

Cash and investments	\$ -	\$ 89,033	\$ 177,769	\$ 209,778	\$ 292,193
Accounts receivable	25,188	17,174	16,512	11,996	8,410
Allowance for uncollectible	-	(2,436)	(2,649)	(2,392)	(3,173)
Total assets	25,188	103,771	191,632	219,382	297,430
Liabilities					
Deferred fees	21,911	14,738	11,937	9,604	5,237
Due to other funds	3,277	-	-	-	-
Loan from Street Improvements Fund 913 (b)	563,616	573,252	573,688	578,804	583,596
Loan from Libraries Fund 950 (b)	1,880,819	1,909,098	1,910,379	1,925,394	1,939,456
Allowance for interfund loans payable (b)	(2,444,435)	(2,482,350)	(2,484,067)	(2,504,198)	(2,523,052)
Total liabilities	25,188	14,738	11,937	9,604	5,237
Total fund balance	\$ -	\$ 89,033	\$ 179,695	\$ 209,778	\$ 292,193

Available Fund Balance

Total fund balance	\$ -	\$ 89,033	\$ 179,695	\$ 209,778	\$ 292,193
Net interfund loans	(2,444,435)	(2,482,350)	(2,484,067)	(2,504,198)	(2,523,052)
Ending Available Fund Balance (Deficit)	\$ (2,444,435)	\$ (2,393,317)	\$ (2,304,372)	\$ (2,294,420)	\$ (2,230,859)

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 \$18,854 to record additional allowance for interfund loans payable in fiscal year 2014-15. 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 \$2,523,052 at June 30, 2015 and the loans include \$1,939,456 from the Libraries Public Facilities Fee Fund 950 and \$583,596 from the Street Improvements Public Facilities Fee Funds 910. An allowance of \$ 2,523,052 has been recorded for those loans as of June 30, 2015.

This fund has no interfund loans receivable.

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. Bonds totaling \$35,080,000 were 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 until the Plan of Adjustment ("Plan") was confirmed by the court in February 2015. During that time, Principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

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 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308 FY 2011-12	Effective date August 25, 2012 Reso No. 2012-06-26-1603 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601 FY 2013-14	Effective date July 1, 2014 Reso No. 2014-06-24-1601 FY 2014-15
<u>Residential</u>		No Change				
Single Family Units	per unit	\$ 781.00	\$ 781.00	\$ 781.00	\$ 781.00	\$ 781.00
Multiple Family Units	per unit	\$ 658.00	\$ 658.00	\$ 658.00	\$ 658.00	\$ 658.00
Guest Rooms	Per room	\$ 89.00	\$ 89.00	\$ 44.50	\$ 44.50	\$ 54.00
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	Per room		\$	44.50	\$ 44.50	\$ 44.50
<u>Non-Residential</u>		September 15, 2010				
Office/ High Density	per 1000 sq ft.	\$ 237.00	\$ 118.50	\$ 119.00	\$ 119.00	\$ 118.50
Retail/ Medium Density	per 1000 sq ft.	\$ 122.00	\$ 61.00	\$ 61.00	\$ 61.00	\$ 61.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 108.00	\$ 54.00	\$ 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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 10,743,088	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723
Adjustments - interfund loans interest	168,658	-	-	-	-
Adjustments - FMV interest	243,507	-	-	-	-
Beginning fund balance, as adjusted	11,155,253	9,319,904	9,131,178	9,059,108	8,962,723
Revenues					
Fees	57,283	62,554	73,121	56,141	73,683
Interest	294,734	205,986	15,396	101,791	90,098
Total revenues	352,017	268,540	88,517	157,932	163,781
Expenditures					
Capital projects	306,547	428,988	159,306	239,303	263,576
Total expenditures	306,547	428,988	159,306	239,303	263,576
Excess (deficiency) of revenues over (under) expenditures	45,470	(160,448)	(70,789)	(81,371)	(99,795)
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)	(14,063)
Total other financing sources	(1,880,819)	(28,278)	(1,281)	(15,014)	(14,063)
Ending Fund Balance	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723	\$ 8,848,865

Balance Sheets

Assets

Cash and investments	\$ 9,337,339	\$ 9,149,204	\$ 9,057,196	\$ 8,990,251	\$ 8,896,353
Accounts receivable	23,434	14,928	14,328	9,901	6,582
Allowance for uncollectible	-	(603)	(824)	(965)	(1,119)
Prepaid items	-	-	-	449	11,107
Loan to Fire Stations Fund 940 (b)	1,880,819	1,909,098	1,910,379	1,925,394	1,939,456
Allowance for uncollectible - loans (b)	(1,880,819)	(1,909,098)	(1,910,379)	(1,925,394)	(1,939,456)
Total assets	9,360,773	9,163,529	9,070,700	8,999,636	8,912,923

Liabilities

Accounts payable	22,231	18,027	-	27,977	58,595
Deferred fees	18,638	14,324	11,592	8,936	5,463
Total liabilities	40,869	32,351	11,592	36,913	64,058
Total fund balance	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723	\$ 8,848,865

Available Fund Balance

Total fund balance	\$ 9,319,904	\$ 9,131,178	\$ 9,059,108	\$ 8,962,723	\$ 8,848,865
Less Encumbrances	-	-	(2,755)	(1,926)	-
Capital project appropriations	(5,166,592)	(4,987,955)	(4,972,243)	(4,971,169)	(5,005,840)
Ending Available Fund Balance (Deficit)	\$ 4,153,312	\$ 4,143,223	\$ 4,084,110	\$ 3,989,628	\$ 3,843,025

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 \$14,063 to record an additional allowance for uncollectible loans in fiscal year 2014-15.

(b) Interfund loans receivables of \$1,939,456 is due to this fund from the Fire Stations Impact Fee Fund. An allowance for uncollectible loans in the amount of \$1,939,456 has been recorded for the loan as of fiscal year 2014-15.

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 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	Effective date August 25, 2012 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Residential						
Single Family Units	per unit	\$ 902.00	September 15, 2010 \$ 451.00	\$ 451.00	\$ 451.00	\$ 451.00
Multiple Family Units	per unit	\$ 761.00	November 15, 2010 \$ 380.50	\$ 381.00	\$ 381.00	\$ 381.00
Guest Rooms	Per room	\$ 171.00	\$ 171.00	\$ 85.50	\$ 85.50	\$ 85.50
Residential - Greater Downtown Area						
Guest Rooms	Per room			\$ 85.50	\$ 85.50	\$ 85.50
Non-Residential						
Office/ High Density	per 1000 sq ft.	\$ 189.00	September 15, 2010 \$ 94.50	\$ 94.50	\$ 94.50	\$ 94.50
Retail/ Medium Density	per 1000 sq ft.	\$ 97.00	\$ 48.50	\$ 48.50	\$ 48.50	\$ 48.50
Warehouse/ Low Density	per 1000 sq ft.	\$ 112.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00
Residential- Outside City Limits						
Single Family Units	per unit	\$ -	\$ -	\$ -	\$ -	\$ 902.00
Multiple Family Units	per unit	\$ -	\$ -	\$ -	\$ -	\$ 761.00
Guest Rooms	Per room	\$ -	\$ -	\$ -	\$ -	\$ 171.00

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, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Statements of Revenues, Expenditures and Changes in Fund Balance					
Beginning fund balance	\$ 2,593,356	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427
Adjustments-allowance for uncollectible	(34,567)	-	-	-	-
Adjustments-interfund loans interest	(266,810)	-	-	-	-
Adjustments- FMV interest	22,275	-	-	-	-
Beginning fund balance, as adjusted	2,314,254	424,298	(7,852)	(7,940)	19,427
Revenues					
Fees	65,206	77,494	93,955	69,458	91,408
Interest	(21,852)	(3,432)	1,211	(246)	(914)
Other revenues	-	-	-	-	-
Total revenues	43,354	74,062	95,166	69,212	90,494
Expenditures					
Capital projects	2,666,044	369,990	(2,415)	-	-
Other expenditures/interfund loan interest , legal services	52,506	20,284	25,003	52,614	30,816
Debt service-PFF Bond Series 2009A	-	-	-	-	193,235
Total expenditures	2,718,550	390,274	22,588	52,614	224,051
Excess (deficiency) of revenues over (under) expenditures	(2,675,196)	(316,212)	72,578	16,598	(133,557)
Other financing sources (uses)					
Transfer out - debt service - ESB Bond Series 2006A (a)	(107,525)	(136,222)	(73,585)	-	-
Transfer out - debt service - PFF Bond Series 2009A (a)	(293,672)	-	-	-	-
Transfers in - allowance for interfund loans payable (Fund 915/910) (a)	1,186,437	20,284	919	10,769	10,087
Total other financing sources	785,240	(115,938)	(72,666)	10,769	10,087
Ending Fund Balance	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427	\$ (104,043)

POLICE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Balance Sheets					
Assets					
Cash and investments	\$ 65,994	\$ -	\$ (203,086)	\$ (173,735)	\$ (104,044)
Cash and investments with fiscal agent	711,416	192,765	193,019	193,151	-
Interest receivable	108	20	12	11	-
Accounts receivable	70,231	61,239	61,692	57,820	54,145
Allowance for uncollectible	(24,037)	(27,490)	(31,544)	(47,417)	(48,108)
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)	(10,530)
Total assets	823,712	226,534	20,093	29,830	(98,007)
Liabilities					
Accounts payable	358,513	-	-	-	-
Deferred fees	40,901	33,748	28,033	10,403	6,036
Due to other funds	-	200,638	-	-	-
Loans from Street Improvements Fund 915 (c)	1,186,437	1,206,720	1,207,639	1,218,409	1,228,495
Allowance for interfund loans payable (c)	(1,186,437)	(1,206,720)	(1,207,639)	(1,218,409)	(1,228,495)
Total liabilities	399,414	234,386	28,033	10,403	6,036
Total fund balance	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427	\$ (104,043)
Available Fund Balance					
Total fund balance	\$ 424,298	\$ (7,852)	\$ (7,940)	\$ 19,427	\$ (104,043)
Less Encumbrances	(234,811)	-	-	-	-
Capital project appropriations	(189,487)	(54,307)	(54,306)	-	-
Net interfund loans	(1,186,437)	(1,206,720)	(1,207,639)	(1,218,409)	(1,228,495)
Ending Available Fund Balance (Deficit)	\$ (1,186,437)	\$ (1,268,879)	\$ (1,269,885)	\$ (1,198,982)	\$ (1,332,538)

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 2014-15 the Police Stations Impact Fee Fund had transfers-in in the amount of \$ 10,087 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 are 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, 2015.
- (c) Interfund loan payable in the amount of \$1,228,495 is due from this fund to the Street Improvements Impact Fee Fund. An allowance for uncollectable loans payable in the amount of \$1,228,495 has been recorded for the loan as of June 30, 2015.

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

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. Bonds totaling \$35,080,000 were 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 until the Plan of Adjustment ("Plan") was confirmed by the court in February 2015. During that time, Principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

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 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date September 15, 2010 Reso No. 10-0308 FY 2011-12	Effective date August 25, 2012 Reso No. 2012-06-26-1603 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601 FY 2013-14	Effective date July 1, 2014 Reso No. 2014-06-24-1601 FY 2014-15
<u>Residential</u>		No Change				
Single Family Units	per unit	\$ 591.00	\$ 591.00	\$ 591.00	\$ 591.00	\$ 591.00
Multiple Family Units	per unit	\$ 497.00	\$ 497.00	\$ 497.00	\$ 497.00	\$ 497.00
Guest Rooms	Per room	\$ 199.00	\$ 199.00	\$ 99.50	\$ 99.50	\$ 99.50
<u>Residential - Greater Downtown Area</u>						
Guest Rooms	Per room			\$ 99.50	\$ 99.50	\$ 99.50
<u>Non-Residential</u>		September 15, 2010				
Office/ High Density	per 1000 sq ft.	\$ 211.00	\$ 105.50	\$ 106.00	\$ 106.00	\$ 105.50
Retail/ Medium Density	per 1000 sq ft.	\$ 108.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 124.00	\$ 62.00	\$ 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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 7,136,589	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426
Adjustments- FMV interest	193,163	-	-	-	-
Beginning fund balance, as adjusted	7,329,752	5,698,279	5,081,414	5,275,844	5,463,426
Revenues					
Fees	264,032	207,052	284,922	243,426	299,386
Interest	231,257	90,985	6,812	51,874	47,293
Other revenues	-	-	-	-	-
Total revenues	495,289	298,037	291,734	295,300	346,679
Expenditures					
Capital projects	1,267,386	48,883	97,304	107,718	19,570
Other Expenditures/legal services	-	-	-	-	60,674
Cost of issuance-PFF Bond Series 2009A	-	-	-	-	-
Total expenditures	1,267,386	48,883	97,304	107,718	80,244
Excess (deficiency) of revenues over (under) expenditures	(772,097)	249,154	194,430	187,582	266,435
Other financing sources (uses)					
Transfer out - debt service - PFF Bond Series 2009A (a)	(859,376)	(866,019)	-	-	-
Total other financing sources	(859,376)	(866,019)	-	-	-
Ending Fund Balance	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426	\$ 5,729,861

Balance Sheets

Assets					
Cash and investments	\$ 5,703,595	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426	\$ 5,729,861
Interest receivable	-	-	-	-	-
Accounts receivable	11,192	-	-	-	-
Total assets	5,714,787	5,081,414	5,275,844	5,463,426	5,729,861
Liabilities					
Accounts payable	8,114	-	-	-	-
Deferred fees	8,394	-	-	-	-
Total liabilities	16,508	-	-	-	-
Total fund balance	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426	\$ 5,729,861

Available Fund Balance

Total fund balance	\$ 5,698,279	\$ 5,081,414	\$ 5,275,844	\$ 5,463,426	\$ 5,729,861
Less Encumbrances	(70,574)	(55,361)	(55,306)	(55,036)	(55,036)
Capital project appropriations	(2,920,707)	(2,924,334)	(2,897,198)	(2,831,465)	(2,667,165)
Ending Available Fund Balance (Deficit)	\$ 2,706,998	\$ 2,101,719	\$ 2,323,340	\$ 2,576,925	\$ 3,007,660

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 2014-15 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. Bonds totaling \$35,080,000 were 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 until the Plan of Adjustment ("Plan") was confirmed by the court in February 2015. During that time, Principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

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 22, 2010 Reso No. 10-0202 FY 2010-11	Effective date August 22, 2010 Reso No. 10-0202 FY 2011-12	Effective date August 25, 2012 Reso No. 2012-06-26-1603 FY 2012-13	Effective date August 25, 2012 Reso No. 2013-06-25-1601 FY 2013-14	Effective date July 1, 2014 Reso No. 2014-06-24-1601 FY 2014-15
<u>Residential</u>						
Single Family Units	per unit	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00
Multiple Family Units	per unit	\$ 1,712.00	\$ 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, 2015

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
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
Capital project appropriations
Ending Available Fund Balance (Deficit)

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 389,231	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198
Adjustments- FMV interest	10,440	-	-	-	-
Beginning fund balance, as adjusted	399,671	344,514	348,082	348,523	351,198
Revenues					
Interest	9,260	5,863	517	3,350	2,995
Total revenues	9,260	5,863	517	3,350	2,995
Expenditures					
Capital projects	64,417	2,295	76	675	-
Total expenditures	64,417	2,295	76	675	-
Excess (deficiency) of revenues over (under) expenditures	(55,157)	3,568	441	2,675	2,995
Ending Fund Balance	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198	\$ 354,193
Balance Sheets					
Assets					
Cash and investments	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,873	\$ 354,193
Interest receivable	-	-	-	-	-
Total assets	344,514	348,082	348,523	351,873	354,193
Liabilities					
Accounts payable	-	-	-	675	-
Total liabilities	-	-	-	675	-
Total fund balance	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198	\$ 354,193
Available Fund Balance					
Total fund balance	\$ 344,514	\$ 348,082	\$ 348,523	\$ 351,198	\$ 354,193
Capital project appropriations	(294,966)	(292,672)	(292,596)	(291,921)	(291,921)
Ending Available Fund Balance (Deficit)	\$ 49,548	\$ 55,410	\$ 55,927	\$ 59,277	\$ 62,272

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 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	Effective date July 1, 2014 Reso No. 2014-06-24-1601
STREET TREES IMPACT Fees:	FY 2010-11	FY 2010-11	FY 2012-13	FY 2013-14	FY 2014-15
Per tree with no barrier	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00
Per tree with barrier	\$ 195.00	\$ 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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 129,984	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386
Adjustments- FMV interest	3,477	-	-	-	-
Beginning fund balance, as adjusted	133,461	136,958	139,221	142,021	143,386
Revenues					
Fees		-	2,600	-	-
Interest	3,497	2,338	200	1,365	1,223
Total revenues	3,497	2,338	2,800	1,365	1,223
Expenditures					
Capital projects	-	75	-	-	-
Total expenditures	-	75	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,497	2,263	2,800	1,365	1,223
Ending Fund Balance	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386	\$ 144,609
Balance Sheets					
Assets					
Cash and investments	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386	\$ 144,609
Interest receivable	-	-	-	-	-
Total assets	136,958	139,221	142,021	143,386	144,609
Total fund balance	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386	\$ 144,609
Available Fund Balance					
Total fund balance	\$ 136,958	\$ 139,221	\$ 142,021	\$ 143,386	\$ 144,609
Less capital project appropriations	(58,861)	(58,786)	(58,786)	(58,786)	(58,786)
Ending Available Fund Balance (Deficit)	\$ 78,097	\$ 80,435	\$ 83,235	\$ 84,600	\$ 85,823

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, 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	Effective date July 1, 2013 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
STREET TREES IMPACT Fees:						
Street name sign	per sign	\$ 266.00	\$ 266.00	\$ 266.00	\$ 266.00	\$ 266.00
Regulatory sign fee	per sign	\$ 404.25	\$ 404.25	\$ 404.25	\$ 404.25	\$ 404.25
Speed limit sign	per sign	\$ 191.50	\$ 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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 122,739	\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142
3,283	-	-	-	-
126,022	128,905	129,727	129,920	132,142
318	-	-	968	-
3,278	2,190	193	1,254	1,127
3,596	2,190	193	2,222	1,127
713	1,368	-	-	-
713	1,368	-	-	-
2,883	822	193	2,222	1,127
\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142	\$ 133,269

\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142	\$ 133,269
-	-	-	-	-
128,905	129,727	129,920	132,142	133,269
-	-	-	-	-
\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142	\$ 133,269

\$ 128,905	\$ 129,727	\$ 129,920	\$ 132,142	\$ 133,269
(128,905)	(127,537)	(127,537)	(127,537)	(127,537)
\$ -	\$ 2,190	\$ 2,383	\$ 4,605	\$ 5,732

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 30,992	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581
Adjustments- FMV interest	829	-	-	-	-
Beginning fund balance, as adjusted	31,821	32,655	33,212	33,262	33,581
Revenues					
Fees	-	-	-	-	-
Interest	834	557	50	319	287
Total revenues	834	557	50	319	287
Expenditures					
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	834	557	50	319	287
Ending Fund Balance	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581	\$ 33,868

Cash and investments	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581	\$ 33,868
Interest receivable	-	-	-	-	-
Total assets	32,655	33,212	33,262	33,581	33,868
Total liabilities	-	-	-	-	-
Total fund balance	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581	\$ 33,868

Total fund balance	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581	\$ 33,868
Less capital project appropriations	-	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ 32,655	\$ 33,212	\$ 33,262	\$ 33,581	\$ 33,868

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 73,271	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905
Adjustments- FMV interest	1,960	-	-	-	-
Beginning fund balance, as adjusted	75,231	79,095	79,505	79,623	85,905
Revenues					
Fees	1,800	-	-	5,484	-
Interest	2,064	1,347	118	798	733
Total revenues	3,864	1,347	118	6,282	733
Expenditures					
Capital projects	-	937	-	-	-
Total expenditures	-	937	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,864	410	118	6,282	733
Ending Fund Balance	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905	\$ 86,638
Balance Sheets					
Assets					
Cash and investments	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905	\$ 86,638
Interest receivable	-	-	-	-	-
Total assets	79,095	79,505	79,623	85,905	86,638
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905	\$ 86,638
Available Fund Balance					
Total fund balance	\$ 79,095	\$ 79,505	\$ 79,623	\$ 85,905	\$ 86,638
Less capital project appropriations	(79,095)	(78,158)	(78,159)	(78,159)	(78,159)
Ending Available Fund Balance (Deficit)	\$ -	\$ 1,347	\$ 1,464	\$ 7,746	\$ 8,479

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 185,780	\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352
4,970	-	-	-	-
190,750	195,748	198,151	198,445	200,352
-	-	-	-	-
4,998	3,340	294	1,907	1,709
4,998	3,340	294	1,907	1,709
-	-	-	-	-
-	937	-	-	-
-	937	-	-	-
4,998	2,403	294	1,907	1,709
\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352	\$ 202,061
\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352	\$ 202,061
-	-	-	-	-
195,748	198,151	198,445	200,352	202,061
-	-	-	-	-
\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352	\$ 202,061
\$ 195,748	\$ 198,151	\$ 198,445	\$ 200,352	\$ 202,061
(195,748)	(194,811)	(194,812)	(194,812)	(194,812)
\$ -	\$ 3,340	\$ 3,633	\$ 5,540	\$ 7,249

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 412,782	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980
Adjustments- FMV interest	11,042	-	-	-	-
Beginning fund balance, as adjusted	423,824	436,403	440,595	441,250	451,980
Revenues					
Fees	2,118	-	-	6,452	-
Interest	11,174	7,434	655	4,278	3,856
Total revenues	13,292	7,434	655	10,730	3,856
Expenditures					
Capital projects	713	3,242	-	-	-
Total expenditures	713	3,242	-	-	-
Excess (deficiency) of revenues over (under) expenditures	12,579	4,192	655	10,730	3,856
Ending Fund Balance	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980	\$ 455,836
Balance Sheets					
Assets					
Cash and investments	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980	\$ 455,836
Interest receivable	-	-	-	-	-
Total assets	436,403	440,595	441,250	451,980	455,836
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980	\$ 455,836
Available Fund Balance					
Total fund balance	\$ 436,403	\$ 440,595	\$ 441,250	\$ 451,980	\$ 455,836
Capital project appropriations	(403,748)	(400,506)	(400,508)	(400,508)	(400,508)
Ending Available Fund Balance (Deficit)	\$ 32,655	\$ 40,089	\$ 40,742	\$ 51,472	\$ 55,328

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU 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, 2010 Reso No. 10-0202	Effective date July 1, 2011 Reso No. 10-0202	Effective date July 1, 2012 Reso No. 2012-06-26-1603	Effective date July 1, 2013 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
STREET TREES IMPACT Fees:		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Street light In Lieu	per linear foot	\$ 32.00	\$ 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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 2,739,683	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420
Adjustments-interfund loans interest	220,354	-	-	-	-
Adjustments- FMV interest	46,579	-	-	-	-
Beginning fund balance, as adjusted	3,006,616	2,354,606	2,478,125	2,132,194	1,732,420
Revenues					
Fees	51,804	134,354	29,021	85,389	191,663
Interest	67,501	35,827	2,562	15,047	18,611
Total revenues	119,305	170,181	31,583	100,436	210,274
Expenditures					
Capital Projects	771,315	46,662	377,514	500,210	23,795
Total expenditures	771,315	46,662	377,514	500,210	23,795
Excess (deficiency) of revenues over (under) expenditures	(652,010)	123,519	(345,931)	(399,774)	186,479
Ending Fund Balance	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420	\$ 1,918,899
Balance Sheets					
Assets					
Cash and Investments	\$ 1,389,930	\$ 1,208,935	\$ 856,976	\$ 698,125	\$ 1,919,513
Interest receivable	-	-	-	-	-
Accounts receivable	749	-	-	-	-
Loan to Central Parking District Fund 417	1,257,342	1,274,444	1,275,218	1,034,295	-
Total Assets	2,648,021	2,483,379	2,132,194	1,732,420	1,919,513
Liabilities					
Accounts Payable	292,854	5,254	-	-	614
Deferred Fees	561	-	-	-	-
Total Liabilities	293,415	5,254	-	-	614
Total Fund Balance	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420	\$ 1,918,899
Available Fund Balance					
Total Fund Balance	\$ 2,354,606	\$ 2,478,125	\$ 2,132,194	\$ 1,732,420	\$ 1,918,899
Less Encumbrances	(400,353)	-	-	-	-
Capital project appropriations	(696,911)	(1,390,081)	(1,292,960)	(693,593)	(597,898)
Ending Available Fund Balance (Deficit)	\$ 1,257,342	\$ 1,088,044	\$ 839,234	\$ 1,038,827	\$ 1,321,001

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) The Interfund loan receivable in the amount of \$1,040,086 due from Central Parking District Fund was paid off on 12/31/2014.

This fund had no interfund loans payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

		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	Effective date August 25, 2012 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
<u>Residential</u>						
Single Family Unit	per unit	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00
Multiple Family Units	per unit	\$ 127.00	\$ 127.00	\$ 127.00	\$ 127.00	\$ 127.00
Guest Rooms	per room	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00
<u>Non-Residential</u>						
Office/ High Density	per 1000 sq ft.	\$ 329.00	\$ 329.00	\$ 329.00	\$ 329.00	\$ 329.00
Retail/ Medium Density	per 1000 sq ft.	\$ 689.00	\$ 689.00	\$ 689.00	\$ 689.00	\$ 689.00
Warehouse/ Low Density	per 1000 sq ft.	\$ 405.00	\$ 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, 2015

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

Balance Sheet

Assets

Cash
Interest receivable
Accounts receivable
Fixed assets
Total assets

Liabilities

Total liabilities
Total fund balance

Available Fund Balance Calculation

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 11,200,889	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)
Revenues					
Fees	261,424	445,829	881,202	17,957	466,174
Interest	56,210	14,983	730	(11,694)	(20,564)
Total revenues	317,634	460,812	881,932	6,263	445,610
Expenditures					
Capital projects	158,178	40,934	21,638	26,873	19,388
Capitalization - construction of assets	(42,436)	(22,331)	(1,852)	-	-
Total expenditures	115,742	18,603	19,786	26,873	19,388
Excess (deficiency) of revenues over (under) expenditures	201,892	442,209	862,146	(20,610)	426,222
Other financing sources (uses)					
Transfers out - debt service 2002A Water Bond (a)	(378,438)	(240,950)	(241,525)	(241,626)	(242,330)
Transfers out - debt service 2005A Water Bond (a)	(1,050,844)	(1,283,935)	(1,180,947)	(1,145,269)	(1,146,914)
Allowance for uncollectible receivable		(1,196)	(1,164)	-	(797)
Asset transfer to operating fund (b)	(8,831,438)	(22,331)	(1,852)	-	-
Total other financing sources	(10,260,720)	(1,548,412)	(1,425,488)	(1,386,895)	(1,390,041)
Ending Fund Balance	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)	\$ (2,898,808)
Balance Sheet					
Assets					
Cash	\$ 1,104,295	\$ 33,121	\$ (529,057)	\$ (1,936,562)	\$ (2,899,584)
Interest receivable	-	-	-	-	-
Accounts receivable	37,766	2,737	1,573	1,573	776
Fixed assets	-	-	-	-	-
Total assets	1,142,061	35,858	(527,484)	(1,934,989)	(2,898,808)
Liabilities					
Total liabilities	-	-	-	-	-
Total fund balance	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)	\$ (2,898,808)
Available Fund Balance Calculation					
Total fund balance	\$ 1,142,061	\$ 35,858	\$ (527,484)	\$ (1,934,989)	\$ (2,898,808)
Capital project appropriations	(3,514,583)	-	-	(3,973,127)	(612)
Ending Available Fund Balance (Deficit)	\$ (2,372,522)	\$ 35,858	\$ (527,484)	\$ (5,908,116)	\$ (2,899,420)

NOTES TO THE ANNUAL REPORT: See next page.

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 2004-15. There were transfers out of \$242,330 for debt service on the 2002 Water Revenue Bonds and \$1,146,914 for debt service on the 2005 Water Revenue Bonds in fiscal year 2014-15.

(b) Water Connection fee assets were transferred to operating fund in fiscal years 2011 -2013.

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, 2015, bonds totaling \$7,325,000 are due in installments ranging from \$765,000 to \$1,090,000 through October 1, 2022, with interest rates ranging from 4.6% 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, 2015, 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

		2011	2012	2013	2014	2015
Description		CR#10-0202	CR#10-0202	CR#2012-06-26-1603-1	CR#2013-06-25-1601-01	CR#2014-06-24-1601
Connection Charges	Single family	\$1,906	\$1,954.00	\$2,063.00	\$2,098.07	\$2,135.84
	First meter	\$1,954	\$2,003.00	\$2,063.00	\$2,098.07	\$2,135.84
	Each additional unit	\$1,577	\$1,616.00	\$1,664.50	\$1,692.80	\$1,723.27
Non - Residential Connections	5/8 & 3/4 inch meter	\$1,954	\$2,003.00	\$2,063.00	\$2,098.07	\$2,135.84
	1 inch meter	\$3,681	\$3,773.00	\$3,886.25	\$3,952.32	\$4,023.46
	1 1/2 inch meter	\$8,322	\$8,530.00	\$8,786.00	\$8,935.36	\$9,096.20
	2 inch meter	\$11,765	\$12,059.00	\$12,420.75	\$12,631.90	\$12,859.27
	3 inch meter	\$24,986	\$25,611.00	\$26,379.25	\$26,827.70	\$27,310.60
	4 inch meter	\$41,605	\$42,645.00	\$43,924.25	\$44,670.96	\$45,475.04
	6 inch meter	\$90,453	\$92,714.00	\$95,495.50	\$97,118.92	\$98,367.06
	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

FEE SCHEDULE: WATER CONNECTION FEE (Continued)

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 = $[(\text{Flowrate}/30\text{gpm} \times \$2,098.07) + \$86,049.00]$						
2015 Division Endnotes:						
(1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,135.84) + \$61,907.00]$						
(2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$2,135.84) + \$86,049.00]$						

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, 2015

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 2010-11	Total 2011-2012	Total 2012-2013	Total 2013-2014	Total 2014-2015
\$ 919	\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)
575,639	868,403	1,746,327	184,011	613,461
2,827	3,447	(966)	(11,364)	(7,770)
578,466	871,850	1,745,361	172,647	605,691
561,617	593,156	2,794,345	67,101	-
-	296,462	180,659	-	-
561,617	889,618	2,975,004	67,101	-
16,849	(17,768)	(1,229,643)	105,546	605,691
\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)	\$ (518,406)

Balance Sheet

Assets

Cash
Interest receivable
Accounts receivable
Total assets

Liabilities

Total liabilities
Total fund balance

\$ -	\$ -	\$ (1,229,643)	\$ (1,124,097)	\$ (518,406)
-	-	-	-	-
17,768	-	-	-	-
17,768	-	(1,229,643)	(1,124,097)	(518,406)
	-	-	-	-
-	-	-	-	-
\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)	\$ (518,406)

Available Fund Balance

Total fund balance
Ending Available Fund Balance (Deficit)

\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)	\$ (518,406)
\$ 17,768	\$ -	\$ (1,229,643)	\$ (1,124,097)	\$ (518,406)

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 transfers-in/out in fiscal year 2015.

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, 2015, bonds totaling \$9,095,000 are due in installments ranging from \$3,440,000 to \$5,655,000 beginning October 1, 2014, through October 1, 2016, with interest rates at 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, 2015, 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	2011 CR#10-0202	2012 CR#10-0202	2013 CR#2012-06-26-1603-1	2014 CR#2013-06-25-1601-01	2015 CR#2014-06-24-1601
3/4 inch meter	\$4,442	\$4,482	\$4,595	\$4,721	\$4,838
1 inch meter	\$7,418	\$7,846	\$7,674	\$7,885	\$8,079
1 1/2 inch meter	\$17,768	\$17,929	\$18,381	\$18,885	\$19,352
2 inch meter	\$23,676	\$23,891	\$24,492	\$25,164	\$25,786
3 inch meter	\$47,396	\$47,827	\$49,031	\$50,376	\$51,621
4 inch meter	\$74,048	\$74,721	\$76,602	\$78,704	\$80,649
6 inch meter	\$148,052	\$149,396	\$153,158	\$157,361	\$161,250
9 inch meter	\$236,982	\$239,043	\$245,061	\$251,787	\$258,010
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
---------	----------	----------	----------	----------	----------

2012 Division Endnotes

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

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 = $[(\text{Flowrate}/30\text{gpm} \times \$4,721) + \$86,049]$

2015 Division Endnotes

- (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$61,907]$
- (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$86,049]$

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 7,516,035	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342
Revenues					
Fees	142,664	59,186	47,910	32,318	50,304
Interest	53,847	60,512	5,655	29,226	23,822
Other revenues and financing sources (a)	213,831	-	-	-	-
Total revenues	410,342	119,698	53,565	61,544	74,126
Expenditures					
Capital projects	2,094,802	936,333	3,849	33	-
Capitalization - construction of assets	(2,094,802)	(932,530)	(3,849)	(33)	-
Total expenditures	-	3,803	-	-	-
Excess (deficiency) of revenues over (under) expenditures	410,342	115,895	53,565	61,544	74,126
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	-	-	-	-	-
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	-
Transfers out - debt service 2014 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	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342	\$ 3,226,468

Available Fund Balance Calculation

Total fund balance	\$ 3,857,750	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342	\$ 3,226,468
Less: Encumbrances	(1,268,494)	-	-	-	-
Capital project appropriations	(6,879,150)	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ (4,289,894)	\$ 3,041,115	\$ 3,090,831	\$ 3,152,342	\$ 3,226,468

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Future Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 12,571,914	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)
Revenues					
Fees	78,216	40,622	38,970	34,602	56,866
Interest	17,541	(21,373)	(3,149)	(16,190)	(13,166)
Other revenues and financing sources	69,655	-	-	-	-
Total revenues	165,412	19,249	35,821	18,412	43,700
Expenditures					
Capital projects	2,094,801	1,007,090	26,057	72,017	56,793
Capitalization - construction of assets	(2,094,801)	(1,003,065)	(25,794)	(72,017)	(56,793)
Total expenditures	-	4,025	263	-	-
Excess (deficiency) of revenues over (under) expenditures	165,412	15,224	35,558	18,412	43,700
Other financing sources (uses)					
Asset transfer to operating fund (b)	(13,461,739)	(1,003,065)	(25,794)	(72,017)	(56,793)
Total other financing sources	(13,461,739)	(1,003,065)	(25,794)	(72,017)	(56,793)
Ending Fund Balance	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)	\$ (1,769,188)

Available Fund Balance Calculation

Total fund balance	\$ (724,413)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)	\$ (1,769,188)
Less: Encumbrances	(1,268,494)	-	-	-	-
Capital project appropriations	(6,879,150)	-	-	-	-
Ending Available Fund Balance (Deficit)	\$ (8,872,057)	\$ (1,712,254)	\$ (1,702,490)	\$ (1,756,095)	\$ (1,769,188)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Combined Treatment

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

Capital projects
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)
Transfers out - debt service 2014 Wastewater Bond (a)
Allowance uncollectible receivables
Asset transfer to operating fund (b)
Total other financing sources

Ending Fund Balance

Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 40,559,804	\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810
(315,745)				
40,244,059				
428,212	419,958	501,183	436,392	510,947
168,440	176,260	15,378	61,161	36,994
668,887	-	-	-	-
1,265,539	596,218	516,561	497,553	547,941
-	-	-	-	54
-	-	-	-	54
1,265,539	596,218	516,561	497,553	547,887
(1,315,219)	(1,911,251)	(1,908,884)	(1,910,426)	(1,369,747)
(163,718)	(380,619)	(382,301)	(380,263)	(174,743)
-	-	-	-	(340,713)
0	75,416	(25,417)	(16,411)	(12,333)
(29,120,920)	-	-	-	-
(52,107)	(2,216,454)	(2,316,602)	(2,307,100)	(1,897,535)
(30,651,964)				
\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810	\$ 4,278,162

Available Fund Balance Calculation

Total fund balance
Ending Available Fund Balance (Deficit)

\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810	\$ 4,278,162
\$ 10,857,634	\$ 9,237,398	\$ 7,437,357	\$ 5,627,810	\$ 4,278,162

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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 2,828,397	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702
Revenues					
Interest	22,096	42,306	3,905	16,946	11,260
Other revenues and financing sources	87,745	-	-	-	-
Total revenues	109,841	42,306	3,905	16,946	11,260
Expenditures					
Capital projects	-	-	-	-	9
Total expenditures	-	-	-	-	9
Excess (deficiency) of revenues over (under) expenditures	109,841	42,306	3,905	16,946	11,251
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(218,678)	(317,779)	(317,386)	(317,642)	(227,745)
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	(29,054)
Transfers out - debt service 2014 Wastewater Bond (a)	-	-	-	-	(56,650)
Allowance uncollectible receivables	-	-	-	-	(2,051)
Asset transfer to operating fund (b)	(170,208)	-	-	-	-
Total other financing sources	(388,886)	(317,779)	(317,386)	(317,642)	(315,499)
Ending Fund Balance	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702	\$ 1,355,453
Available Fund Balance Calculation					
Total fund balance	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702	\$ 1,355,453
Ending Available Fund Balance (Deficit)	\$ 2,549,352	\$ 2,273,879	\$ 1,960,398	\$ 1,659,702	\$ 1,355,453

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Westside Project

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 29,422,097	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282
Revenues					
Fees	73,600	110,880	140,800	279,584	342,400
Interest	221,824	403,869	40,728	197,748	151,784
Other revenues and financing sources	880,879	-	-	-	-
Total revenues	1,176,303	514,749	181,528	477,332	494,184
Expenditures					
Capital projects	-	-	-	-	37
Total expenditures	-	-	-	-	37
Excess (deficiency) of revenues over (under) expenditures	1,176,303	514,749	181,528	477,332	494,147
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(887,791)	(1,290,121)	(1,288,523)	(1,289,564)	(924,598)
Transfers out - debt service 2003 Wastewater Bond (a)	-	-	-	-	(117,954)
Transfers out - debt service 2014 Wastewater Bond (a)	-	-	-	-	(229,986)
Allowance uncollectible receivables	-	-	-	-	(8,325)
Asset transfer to operating fund (b)	(6,300,728)	-	-	-	-
Total other financing sources	(7,188,519)	(1,290,121)	(1,288,523)	(1,289,564)	(1,280,863)
Ending Fund Balance	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282	\$ 19,928,566

Available Fund Balance Calculation

Total fund balance	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282	\$ 19,928,566
Ending Available Fund Balance (Deficit)	\$ 23,409,881	\$ 22,634,509	\$ 21,527,514	\$ 20,715,282	\$ 19,928,566

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Collection System #9

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 1,292,498	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)
Revenues					
Fees	268,056	212,976	190,944	29,376	-
Interest	-	(276,362)	(28,966)	(146,824)	(118,009)
Total revenues	268,056	(63,386)	161,978	(117,448)	(118,009)
Expenditures					
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	268,056	(63,386)	161,978	(117,448)	(118,009)
Other financing sources (uses)					
Asset transfer to operating fund (b)	(17,282,594)	-	-	-	-
Total other financing sources	(17,282,594)	-	-	-	-
Ending Fund Balance	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)	\$ (15,858,905)

Available Fund Balance Calculation

Total fund balance	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)	\$ (15,858,905)
Ending Available Fund Balance (Deficit)	\$ (15,722,040)	\$ (15,785,426)	\$ (15,623,448)	\$ (15,740,896)	\$ (15,858,905)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Statement of Revenues, Expenditures and Changes in Fund Balance					
Beginning fund balance	\$ 94,190,745	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144
Adjustments - allowance for uncollectible	(315,745)				
Beginning fund balance, as adjusted	93,875,000				
Revenues					
Fees	990,748	843,622	919,807	812,272	960,517
Interest	483,748	385,212	33,550	142,067	92,685
Other revenues and financing sources	1,920,997	-	-	-	-
Total revenues	3,395,493	1,228,834	953,357	954,339	1,053,202
Expenditures					
Capital projects	4,189,603	1,943,423	29,906	72,050	56,893
Capitalization - construction of assets	(4,189,603)	(1,935,595)	(29,643)	(72,050)	(56,793)
Total expenditures	-	7,828	263	-	100
Excess (deficiency) of revenues over (under) expenditures	3,395,493	1,221,006	953,094	954,339	1,053,102
Other financing sources (uses)					
Transfers out - debt service 1998 Wastewater Bond (a)	(2,421,688)	(3,519,150)	(3,514,793)	(3,517,632)	(2,522,090)
Transfers out - debt service 2003 Wastewater Bond (a)	(163,718)	(380,619)	(382,301)	(380,263)	(321,750)
Transfers out - debt service 2014 Wastewater Bond (a)					(627,348)
Allowance uncollectible receivables	(52,107)	75,416	(25,417)	(16,411)	(22,708)
Asset transfer to operating fund (b)	(70,404,816)	(1,935,595)	(29,644)	(72,050)	(56,793)
Total other financing sources	(73,042,329)	(5,759,948)	(3,952,155)	(3,986,356)	(3,550,690)
Ending Fund Balance	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144	\$ 11,160,557

WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

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

	Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Balance Sheet					
Assets					
Cash	\$ 24,373,180	\$ 19,724,132	\$ 16,613,034	\$ 13,606,918	\$ 11,134,093
Accounts receivable, net	74,161	110,936	79,670	51,226	26,481
Loans to RDA - Midtown & Successor Agency (c)		48,731	46,241	46,241	43,748
Allowance uncollectible receivables		(48,731)	(46,241)	(46,241)	(43,748)
Total assets	24,447,341	19,835,068	16,692,704	13,658,144	11,160,574
Liabilities					
Accrued payroll	219,177	145,846	2,543	-	17
Total liabilities	219,177	145,846	2,543	-	17
Total fund balance	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144	\$ 11,160,557
Available Fund Balance Calculation					
Total fund balance	\$ 24,228,164	\$ 19,689,222	\$ 16,690,161	\$ 13,658,144	\$ 11,160,557
Less: Encumbrances	(2,536,988)	-	-	-	-
Capital project appropriations	(13,758,300)	-	-	(350)	-
Ending Available Fund Balance (Deficit)	\$ 7,932,876	\$ 19,689,222	\$ 16,690,161	\$ 13,657,794	\$ 11,160,557

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 FY 2014-15. In FY 2014-15, there were transfers out in the amount of \$2,843,840 for debt service on the 1998 and 2003 Wastewater bonds. The 1998 and 2003 Wastewater bonds were refunded by the 2014 Wastewater Refunding issue in FY 2014-15. There was an additional transfer out for debt service in the amount of \$627,348 for this issue. Also, there were capital asset transfers out to the operating fund in amount of \$56,793.
- (b) Wastewater Connection fee assets were transferred to operating fund in FYs 2011 -2015.
- (c) This fund had no new loans payable or loans receivable during the fiscal year. Outstanding loans receivable as of June 30, 2015 are as follows: \$43,748 from the Redevelopment Agency Midtown Project Area Fund. An allowance of \$43,748 has been recorded for these loans as of June 30, 2015.

WASTEWATER REVENUE REFUNDING BONDS 2014:

Wastewater Revenue Refunding Bonds, Series 2014 (1998 Wastewater Project and 2003 Wastewater Project) were issued in an amount of \$69,440,000 by the SPFA on November 24, 2014. As of June 30, 2015 bonds totaling \$69,440,000 are due in annual installments of principal ranging from \$3,230,000 to \$6,530,000 through September 1, 2029, with interest rates ranging from 3.000% to 5.000% on the bonds outstanding. The Bonds were issued to advance refund the 1998 and 2003 certificates of participation. Revenues from the wastewater enterprise fund and the wastewater connection fee fund will provide the resources for debt service payments at 47% and 53% 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		
Drive thru: 100 veh/day @10 gal/veh	1000		Total Gal/Day Divided 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, 2015

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

Total FY 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
\$ 1,484,677	\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037
(1,573,923)	-	-	-	-
(89,246)	110,206	126,586	205,120	150,037
135,520	159,853	215,413	141,884	181,104
(11,584)	2,236	88	1,764	1,310
123,936	162,089	215,501	143,648	182,414
404,484	145,709	161,967	198,731	141,623
404,484	145,709	161,967	198,731	141,623
(280,548)	16,380	53,534	(55,083)	40,791
480,000	-	25,000	-	-
480,000	-	25,000	-	-
\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037	\$ 190,828

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Liabilities

Accounts payable
Total liabilities
Total fund balance

\$ 110,206	\$ 126,794	\$ 205,120	\$ 150,037	\$ 195,024
-	-	-	-	-
110,206	126,794	205,120	150,037	195,024
-	208	-	-	4,196
-	208	-	-	4,196
\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037	\$ 190,828

Available Fund Balance

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

\$ 110,206	\$ 126,586	\$ 205,120	\$ 150,037	\$ 190,828
(19,467)	-	-	-	-
\$ 90,739	\$ 126,586	\$ 205,120	\$ 150,037	\$ 190,828

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

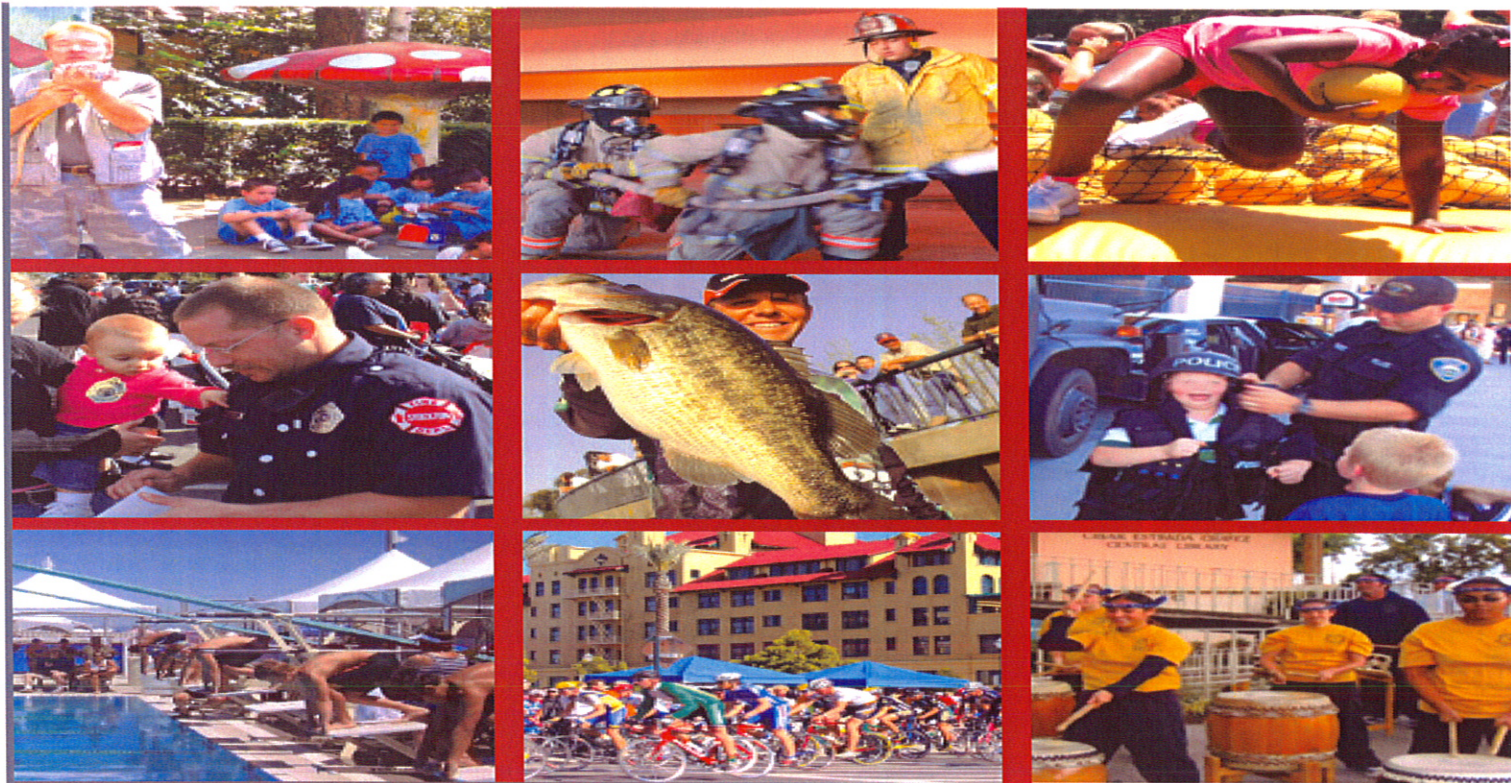
- (a) During fiscal year 2014-15 the Public Facilities Fee Program - Administration Fee Fund had no transfers-in/out. In FY 2012-13 the fund had \$25,000 transfer-in operating subsidy from the General Fund.
This fund had no interfund loan receivables/payables during the fiscal year.

FEE SCHEDULE:

		Effective date August 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	Effective date August 25, 2012 Reso No. 2013-06-25-1601	Effective date July 1, 2014 Reso No. 2014-06-24-1601
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
% of Administrative fee charged on total Public Facilities Fees assessed	Governmental Funds	2.5%	3.5%	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, 2015

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 2010-11	Total FY 2011-12	Total FY 2012-13	Total FY 2013-14	Total FY 2014-15
Beginning fund balance	\$ 700,000	\$ 700,000	\$ 700,000	\$ 15	\$ 15
Revenues					
Fees	154,270	107,064	75,754	-	-
Adjustments - for deferred fees	(9,871)	9,871	-	-	-
Interest	30,663	28,529	6,591	-	-
Total revenues	175,062	145,464	82,345	-	-
Disbursements					
Payments to Central Valley Farmland Trust (a)	175,062	145,464	782,330	-	15
Total disbursements	175,062	145,464	782,330	-	15
Excess (deficiency) of revenues over (under) disbursements	-	-	(699,985)	-	(15)
Ending Fund Balance	\$ 700,000	\$ 700,000	\$ 15	\$ 15	\$ -
Balance Sheets					
Assets					
Cash and investments	\$ 700,000	\$ 700,000	\$ 15	\$ 15	\$ -
Accounts receivable	\$ 9,871	\$ -	\$ -	\$ -	\$ -
Total assets	709,871	700,000	15	15	-
Liabilities					
Deferred revenue	9,871	-	-	-	-
Total liabilities	9,871	-	-	-	-
Total fund balance	\$ 700,000	\$ 700,000	\$ 15	\$ 15	\$ -
Available Fund Balance					
Total fund balance	\$ 700,000	\$ 700,000	\$ 15	\$ 15	\$ -
Less reserved for commitments - pending litigation	(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		Effective date		Effective date		Effective date		Effective date	
		5/1/2009		5/1/2009		5/1/2011		5/1/2014		7/1/2014	
		Reso No. 07-0079		Reso No. 07-0079		Reso No. 2012-06-26-1603		Reso No. 2013-06-25-1601		Reso No. 2014-06-24-1601	
<u>Residential</u>		FY 2010-11		FY 2010-11		FY 2012-13		FY 2013-14		FY 2014-15	
Single Family Units	per acre of net parcel area	\$	14,352.00	\$	14,352.00	\$	14,352.00	\$	14,352.00	\$	14,352.00
Multiple Family Units	per acre of net parcel area	\$	12,841.00	\$	12,841.00	\$	12,841.00	\$	12,841.00	\$	12,841.00
Guest Rooms	per acre of net parcel area	\$	12,841.00	\$	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	\$	11,902.00	\$	11,902.00	\$	11,902.00	\$	11,902.00	\$	11,902.00
Retail/ Medium Density	per acre of net parcel area	\$	11,758.00	\$	11,758.00	\$	11,758.00	\$	11,758.00	\$	11,758.00
Warehouse/ Low Density	per acre of net parcel area	\$	10,494.00	\$	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, 2015

Fee Type	Fee Area Zone	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14	Total Fiscal Year FY 2014-15
Street Improvements	Citywide	\$ 644,876	\$ 523,800	\$ 430,514	\$ 265,565	\$ 129,733
Regional Street Improvements	Citywide	42,362	37,777	32,649	-	-
Traffic Signals	Citywide	9,414	8,030	6,639	2,951	1,129
Traffic Signals	Zone 1	9,146	7,908	6,651	213	120
Traffic Signals	Zone 2	1,590	1,325	1,060	794	584
Traffic Signals	Zone 3	4,588	3,810	3,030	2,254	1,476
Traffic Signals	Zone 4	6,649	5,699	4,749	3,799	859
Community Recreation Centers	Citywide	7,977	5,891	4,766	3,836	2,191
City Office Space	Citywide	18,465	15,258	12,818	4,296	2,477
Fire Stations	Citywide	20,664	14,738	11,937	9,604	5,237
Libraries	Citywide	18,861	14,324	11,592	8,936	5,463
Police Stations	Citywide	41,240	33,748	28,033	10,403	6,036
Parks	Citywide	11,192	-	-	-	-
Air Quality	Citywide	748	-	-	-	-
* Water Connection Fees	Citywide	35,773	-	-	-	-
* Delta Water Surface Fees	Citywide	17,768	-	-	-	-
* Wastewater Connection Fees	Citywide	92,078	-	-	-	-
Deferred Impact Fee Receivable		\$ 983,391	\$ 672,308	\$ 554,438	\$ 312,651	\$ 155,305

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, 2015 the amount of \$155,305 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, 2015

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14	Total Fiscal Year FY2014-15
Street Improvements Fund 910/913 8/29/03	Merged Waterfront Fund 343/637 03-0096	502	2,230	1,116	1,593	-
Street Improvements Fund 910/913 8/12/03	Midtown Fund 337/634 03-0096	7,374	49,160	49,160	69,598	69,598
Street Improvements Fund 910/913 06/30/05	Comm. Recreation Centers Fund 920 04-0333	1,494,312 (1,502,188)	2,823,204	2,825,056	2,846,769	2,867,105
Allowance for uncollectible loans Fund 910						
Street Improvements Fund 913 8/29/03	Merged Waterfront Fund 343 03-0096	2,844	-	-	-	-
Street Improvements Fund 913 8/12/03	Midtown Fund 337 03-0096	41,785	-	-	-	-
Street Improvements Fund 910/913 06/30/05	Fire Stations Fund 940 04-0333	563,615 (608,244)	573,251	573,688	578,804	583,596
Allowance for uncollectible loans Fund 913						
Street Improvements Fund 910/915 06/30/05	Police Stations Fund 960 04-0333	1,186,437 (2,474,435)	1,206,720 (4,654,565)	1,207,639 (4,656,659)	1,218,409 (4,715,173)	1,228,495 (4,748,794)
Allowance for uncollectible loans Fund 910						
Total loans receivable Street Improvements Funds 910- 915		-	-	-	-	-
Street Improvements Fund 917 8/29/03	Merged Waterfront Fund 343/637 03-0096	1,434	956	478	-	-
Street Improvements Fund 917 8/12/03	Midtown Fund 337/634 03-0096	20,438 (21,872)	20,438 (21,394)	20,438 (20,916)	-	-
Allowance for uncollectible loans Fund 917						
Total loans receivable Regional Street Improvements Fund 917		-	-	-	-	-
Traffic Signal Fund 900 8/29/03	Merged Waterfront Fund 343/637 03-0096	205	137	69	69	-
Traffic Signal Fund 900 8/12/03	Midtown Fund 337/634 03-0096	4,468 (4,673)	4,468 (4,605)	4,468 (4,537)	4,468 (4,537)	4,468 (4,468)
Allowance for uncollectible loans Fund 900						
Traffic Signal Fund 901 8/29/03	Merged Waterfront Fund 343/637 03-0096	479	319	159	159	-
Traffic Signal Fund 901 8/12/03	Midtown Fund 337/634 03-0096	10,427 (10,906)	10,427 (10,746)	10,427 (10,586)	10,427 (10,586)	10,427 (10,427)
Allowance for uncollectible loans Fund 901						
Total loans receivable Traffic Signals Funds 900- 904		-	-	-	-	-

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14	Total Fiscal Year FY2014-15
City Office Space Fund 930 8/12/03	Midtown Fund 337/634 03-0096	5,184 (5,184)	5,184 (5,184)	5,184 (5,184)	5,184 (5,184)	5,184 (5,184)
Allowance for uncollectible loans Fund 930		-	-	-	-	-
Total loans receivable City Office Space Fund 930		-	-	-	-	-
Libraries Fund 950 10/02/07	Fire Stations Fund 940 07-0412	1,880,819 (1,880,819)	1,909,098 (1,909,098)	1,910,379 (1,910,379)	1,925,394 (1,925,394)	1,939,456 (1,939,456)
Allowance for uncollectible loans Fund 950		-	-	-	-	-
Total loans receivable Libraries Fund 950		-	-	-	-	-
Police Stations Fund 960 8/12/03	Midtown Fund 337/634 03-0096	10,530 (10,530)	10,530 (10,530)	10,530 (10,530)	10,530 (10,530)	10,530 (10,530)
Allowance for uncollectible loans Fund 960		-	-	-	-	-
Total loans receivable Police Stations Fund 960		-	-	-	-	-
Air Quality Fund 990 11/4/03	Central Parking District Fund 417 03-0659	1,257,342	1,274,444	1,275,218	1,034,295	-
Total loans receivable Air Quality Fund 990		1,257,342	1,274,444	1,275,218	1,034,295	-
Wastewater Connection Fee Fund 434 8/29/03	Merged Waterfront Fund 343/637 03-0096	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	-	-	-	-	-
Allowance for uncollectible loans Fund 434		(51,222)	(48,731)	(46,241)	(46,241)	(43,747)
Total loans receivable Wastewater Connection Fee Fund 434		-	-	-	-	-
Total Interfund Loans		\$ 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 \$4,748,794 are due to this fund as of 06/30/2015, \$69,598 from the RDA-SA Midtown Project Areas Fund 634, \$2,867,105 from the Community Centers-Citywide Fund 920, \$583,596 from the Fire Stations Fund, and \$1,228,495 from the Police Stations Fund. In fiscal year 2014-15 interest accrued in the amount of \$33,621 was added to the principal and allowance for uncollectible loans. The RDA-SA loan in the amount of \$1,593 was paid off in FY2014-15. 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 \$4,468 are due to this fund as of 6/30/2015 from the RDA-SA Midtown Fund 634. An allowance for uncollectible in the amount of \$4,468 has been recorded for those loans as of June 30, 2015. The RDA-SA loan in the amount of \$69 was paid off in FY2014-15.

Traffic Signals Fund 901 Zone 1: Interfund loans receivable in the amount of \$10,427 are due to this fund as of 6/30/2015 from the RDA-SA Midtown Fund 634. An allowance for uncollectible in the amount of \$10,427 has been recorded for those loans as of June 30, 2015. The RDA-SA loan in the amount of \$159 was paid off in FY2014-15.

City Office Space Fund 930 Citywide: Interfund loans receivable in the amount of \$5,184 are due to this fund as of 6/30/2015 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, 2015.

Libraries Fund 950 Citywide: interfund loans receivable in the amount of \$1,939,456 are due to this fund from the Fire Stations Fund 940 as of 6/30/2015. During fiscal year 2014-15 interest accrued in the amount of \$14,062 was added to the principal and allowance for uncollectible loans. An allowance in the amount of \$1,939,456 has been recorded for this loan as of June 30, 2015.

Police Stations Fund 960 Citywide: Interfund loans receivable in the amount of \$10,530 are due to this fund as of 6/30/2015 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, 2015.

Air Quality Fund 990 Citywide: Interfund loan receivable was paid in full from the Central Parking District Fund in FY2014-15. In FY 2014-15 interest accrued in the amount of \$5,740 and a payment in the amount of \$1,040,036 was recorded in this loan.

Wastewater Connection Fee Fund 434: Interfund loans receivable in the amount of \$43,747 are due to this fund as of 6/30/2015 from RDA-SA Midtown Fund 634; an allowance for uncollectible loans in the amount of \$43,747 has been recorded for these loans as of June 30, 2015. The RDA-SA loan in the amount of \$2,494 was paid off in FY2014-15.

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

Outstanding Interfund Loans Payable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015

Loan to Fund: Initial Date	Loan from Fund: Council Resolution Number	Total Fiscal Year 2010-11	Total Fiscal Year FY 2011-12	Total Fiscal Year FY 2012-13	Total Fiscal Year FY 2013-14	Total Fiscal Year FY 2014-15
Comm. Recreation Centers Fund 920 06/30/05	Street Improvements Fund 910/915 04-0333	2,782,310	2,823,204	2,825,057	2,846,769	2,867,105
Comm. Recreation Centers Fund 920 01/16/07	Capital Improvement Fund 301 07-0029	947,721 (3,730,031)	961,593 (3,784,797)	962,221 (3,787,278)	969,585 (3,816,354)	976,485 (3,843,590)
Allowance for loans payable Fund 920		-	-	-	-	-
Total loans payable Community Recreations Fund 920		-	-	-	-	-
Fire Stations Fund 940 06/30/05	Street Improvements Fund 910/913 04-0333	563,616	573,251	573,688	578,804	583,596
Fire Stations Fund 940 10/02/07	Libraries Fund 950 07-0412	1,880,819 (2,444,435)	1,909,098 (2,482,349)	1,910,379 (2,484,067)	1,925,394 (2,504,198)	1,939,456 (2,523,052)
Allowance for loans payable Fund 940		-	-	-	-	-
Total loans payable Fire Stations Fund 940		-	-	-	-	-
Police Stations Fund 960 06/30/05	Street Improvements Fund 910/915 04-0333	1,186,437 (1,186,437)	1,206,720 (1,206,720)	1,207,639 (1,207,639)	1,218,409 (1,218,409)	1,228,495 (1,228,495)
Allowance for loans payable Fund 960		-	-	-	-	-
Total loans payable Police Stations Fund 960		-	-	-	-	-
Total Interfund Loans		\$ -	\$ -	\$ -	\$ -	\$ -

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 \$3,843,590 are due from this fund as of 6/30/2015, \$2,867,105 to the Street Improvements Fund 910 and \$976,485 to the General Capital Improvements Fund 301. During fiscal year 2014-15 interest accrued in the amount of \$27,236 was added to the principal and the allowance of those loans. An allowance for uncollectable loans in the amount of \$3,843,590 has been recorded as of June 30, 2015.

Fire Stations Fund 940 Citywide: interfund loans payable in the amount of \$2,523,052 are due from this fund as of 6/30/2015, \$583,596 to the Street Improvements Fund 910 and \$1,939,456 to the Libraries Fund 950. During fiscal year 2014-15 interest accrued in the amount of \$18,854 was added to the principal and allowance of those loans. An allowance for uncollectable loans in the amount of \$2,523,052 has been recorded as of June 30, 2015.

Police Stations Fund 960 Citywide: Interfund loans payable in the amount of \$1,228,495 are due from this fund to the Street Improvements Fund 910 as of 6/30/2015. During fiscal year 2014-15 interest accrued in the amount of \$10,086 was added to the loan principal and allowance. An allowance for uncollectable loans in the amount of \$1,228,495 has been recorded as of June 30, 2015.

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

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	Project No.	2010-11	2011-12	2012-13	2013-14	2014-15
PFF-Street Improvement Impact Fees						
Little John Creek-Reimbursement	9165	\$ 16,270	\$ 13,212	\$ 951	\$ 11,787	\$ 8,482
Manthey Rd Relocation Cos	9281	-	2,087,214	2,624,360	246,455	109,067
El Dorado St Widening PII	9706	-	30,964	1,992,869	168,594	-
Morada Ln. UPRR Grade Xng.	9265	1,547	-	-	-	-
N. Stockton I5/Mainline Int.	9710	(192,279)	5,498	-	-	-
Developers Reimbursements	9711	58,228	-	-	-	-
Eight Mile Rd./ UPRR W Grade Sep.	9716	242,155	144,986	96,215	12,128	(187,299)
Lower Sacramento Rd Widening	9718	(391,278)	190,886	214,015	-	(55,380)
Eight Mile Rd./ SR 99 Interchange	9719	10,628	128,372	85,713	44,234	14,548
Morada Ln / SR 99 Interchange	9720	8,832	144,066	137,527	265,064	-
Otto Drive/I-5 Interchange	9726	145,333	-	-	-	-
Thornton Rd. Widening	9828	879,567	2,392	5,282	10,654	2,710
Eight Mile Rd./SPRR E Grade Sep.	9829	-	-	-	77,564	(125,873)
Morada Ln Grade Separation	9834	182,038	-	-	-	-
Arch/Sperry Roadway extension	9837	3,870,169	3,330,302	977,006	303,466	749,911
Hammer Lane Widening	9932	(36,665)	-	-	-	-
Hammer Ln/ SR 99 Interchange	9942	739,952	(173,356)	(375,315)	11,850	1,813
Arch Rd/SR99 Interchange	9944	132,870	-	-	-	-
French Camp/Sperry Rd.-Performance	9945	4,120,089	1,844,121	1,254,959	894,237	17,622
Davis Rd/Pixley Slough Bridge	9988	455,023	51,408	56,060	(4,558)	-
Eight Mile Rd./I-5 Interchange	9972	(87,734)	25,284	-	-	-
Trinity Askland Bridge	9992	17	-	-	-	-
Hammer Lane Phase III	9995	-	-	-	-	63,408
Total		10,341,759	7,825,348	7,069,642	2,041,475	599,009
PFF-Regional Transportation Impact Fees						
Eight Mile Rd./ SR 99 Interchange	9719	15,144	184,724	123,343	6,088	-
Morada Ln / SR 99 Interchange	9720	14,908	198,947	99,588	(205,156)	-
Eight Mile Rd./SPEE E Grade Sep.	9829	-	190,089	433,769	155,952	-
Arch Road/ SR 99 Interchange	9944	(132,870)	-	2,998	12,272	10,567
French Camp/Sperry Rd.-Performance	9945	(1,310,545)	-	-	-	-
Eight Mile Rd./I-5 Interchange	9972	3,942	-	-	-	-
Total		(1,409,421)	573,760	659,698	(30,844)	10,567
PFF-Traffic Signal Impact Fees						
Airport and Park/Oak and Fremont	9736	8,981	1,809	61,872	14,856	-
Benjamin Holt/Cumberland TS	9743	-	-	-	-	(2,380)
Davis Rd/Wagner Height Ts	9746	-	-	-	41,026	3,433
Traffic Signal Modifications	9934	-	-	-	56,955	97,697
Tam o Shntr/Hmmtwn Traf Sign	9739	-	4,995	-	6,483	-
Benjamin Holt/Inglewood Ts	9744	-	-	765	15,110	42,299
Traffic Signal Modifications	9934	541,793	113,041	97,007	4,058	-
Total		550,774	119,845	159,644	138,488	141,049

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	Project No.	2010-11	2011-12	2012-13	2013-14	2014-15
<u>PFF-City Office Space Impact Fees</u>						
City Office Space						
SEB 4th Floor Police Telecomm.	9832	1,401,148	194,449	-	-	-
Total		1,401,148	194,449	-	-	-
<u>PFF-Fire Station Impact Fees</u>						
Fire Station Reloc & Construction	9255	951	-	-	-	-
Total		951	-	-	-	-
<u>PFF-Library Impact Fees</u>						
Book Augmentation Fund	9202	306,372	334,744	159,306	239,303	263,576
Express Checkout Machines	9238	175	94,244	-	-	-
Total		306,547	428,988	159,306	239,303	263,576
<u>PFF-Police Station Impact Fees</u>						
SEB 4th Floor Police Telecomm.	9832	2,666,044	369,990	(2,415)	-	-
Total		2,666,044	369,990	(2,415)	-	-
<u>PFF-Parkland Impact Fees</u>						
LUSD 4TH High School Park	9113	269	-	-	-	-
Vivian Baxter Park	9116	-	-	-	-	-
La Morada Neighborhood Park	9173	8,273	26,833	73,314	90,133	-
William Long Park Phase II	9184	860	4,607	-	-	-
John Peri Neighborhood Park	9204	-	623	-	-	-
Fong Park (Blossom Ranch)	9207	1,916	3,840	245	-	-
Arnold Rue Park	9212	214	-	-	-	-
Weston Ranch U#65-8/River	9221	545	-	-	-	-
P. E. Weston Park Phase II	9224	1,634	-	-	-	-
Hatch Ranch Park (4 Acre)	9226	449	-	(55)	-	-
Spanos Park Baxter	9229	8,926	2,030	486	-	-
Spanos Park West (16.7 Acre)	9230	10,191	-	-	-	-
Oakmore and Montego Park	9254	357	1,390	2,194	-	-
Feather River Dr. Dog Park	9259	2,408	1,026	342	-	-
N Stockton III Reimbursement	9268	942,626	(29,857)	-	-	-
Cannery Park (2.7 Acres)	9270	230,485	83	-	-	-
New Park Fencing	9273	2,088	675	-	-	-
Detention Basin Soccer Complex	9815	56,145	37,633	20,778	17,585	19,570
Total		1,267,386	48,883	97,304	107,718	19,570
<u>PFF-Street Tree Impact Fees</u>						
Street Tree Planting	9118	64,417	2,295	76	675	-
Total		64,417	2,295	76	675	-
<u>PFF-Street Signs Impact Fees</u>						
Street Name Sign Installation	9176	-	75	-	-	-
Total		-	75	-	-	-
<u>PFF-Street Lights Impact Fees</u>						
Street Light Installation	9191	713	3,242	-	-	-
Total		713	3,242	-	-	-

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	Project No.	2010-11	2011-12	2012-13	2013-14	2014-15
<u>PFF-Air Quality Impact Fees</u>						
Trip Reduction Program	9195	4,995	-	-	-	-
Green Initiatives	9276	120,901	45,956	36,146	14,131	16,075
Farmington Rd /Mariposa	9701	-	19,748	-	-	-
Traffic Signal Control Systems	9906	475,014	(37,391)	-	300,394	-
Fiber Optic Network Expansion	9741	-	3,325	15,295	58,260	21,961
Benjamin Holt/Cumbrlnd Ts	9743	-	630	7,069	45,301	-
Benjamin Holt/Inglewood Ts	9744	-	536	6,464	-	-
BRT PIII (Hammer Lane)	9745	-	26,590	132,068	35,772	(15,765)
Davis Rd/Wagner Height Ts	9746	-	2,272	17,298	911	-
Wilson Way, Adaptive Tcs	9747	-	800	17,664	950	1,524
Fresno St Traffic Signals	9907	-	(2,818)	-	-	-
Traffic Signal Modifications	9934	115,707	-	145,510	44,491	-
Pershing/Acacia Traffic Signal	9959	-	(12,986)	-	-	-
Farmington/Stagecoach Interchange	9975	54,698	-	-	-	-
Total		771,315	46,662	377,514	500,210	23,795
<u>PFF-Wastewater Connection Fees</u>						
Church St. Sanitary	7703	4,189,603	1,872,666	3,850	32	100
Oversize Collection Lines	7713	-	70,757	26,056	72,018	56,793
RWCF Staged Expansion	9901	-	-	-	-	-
Westside Sewer Interceptor	9921	-	-	-	-	-
Capitalization		(4,189,603)	(1,935,595)	(29,643)	(72,050)	(56,793)
Total		-	7,828	263	-	100
<u>PFF-Water Connection Fees</u>						
Service System Additions-Non Cap	7602	104,417	18,603	19,730	26,873	19,388
Transmission Mains	7623	51,465	22,331	1,908	-	-
Water Supply-New Wells	7618	2,296	-	-	-	-
Capitalization		(42,436)	(22,331)	(1,852)	-	-
Total		115,742	18,603	19,786	26,873	19,388
Total -All Public Improvements		\$ 16,077,375	\$ 9,639,968	\$ 8,540,818	\$ 3,023,898	\$ 1,077,054

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)

	Project No.	Remaining Appropriation at 6/30/15	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Parks/Parkland Citywide							
Juliet Terrace Neighborhood Park	9131	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
La Morada Neighborhood Park	9173	1,598	-	-	-	-	-
William Long Park PF-II	9184	3	-	-	-	-	-
John Peri Neighborhood Park	9204	60	-	-	-	-	-
Fong Park (Blossom Ranch)	9207	772	-	-	-	-	-
Spanos Parks Baxter	9229	20	-	-	-	-	-
Feather River Drive Dog Park	9259	13	-	-	-	-	-
Detention Basin Soccer Complex	9815	81	-	-	-	-	-
Oregone Ranch Park Site - 6 Acres	0000	-	-	-	-	-	2,963
Oregone Ranch Park Site - 7 Acres	0000	-	-	-	-	-	3,405
Westlake Villages Park - 11.5 Acres	9269	1	-	-	-	-	5,311
Oakmore Montego Neighborhood Park -6 Acres	9254	123	-	-	-	-	2,533
Cannery Park 2.7 Acre Neighborhood Park	9270	49	-	-	-	-	994
Cannery Park 7.48 Acre Neighborhood Park	9271	-	-	-	-	-	3,380
		2,722	-	-	-	-	18,586
Library							
New Library	1432	150	-	-	-	-	-
Northwest Branch Library on Thornton Road	9112	527	-	-	-	-	-
Library Book Collector Aumentation	9202	91	250	-	-	-	-
New Library Facility Study	9262	472	-	-	-	-	-
Northwest Stockton Multi-Purpose	9737	3,003	-	-	-	-	-
Northeast Branch Library	9953	763	-	-	-	-	-
New Library- North Stockton Facility	0000	-	-	-	1,122	16,033	-
Northwest Branch Library on Thornton Road	0000	-	-	-	-	948	9,167
		5,006	250	-	1,122	16,981	9,167
Air Quality Citywide							
Filbert Street/Miner Avenue Traffic Signal	1310	36	-	-	-	-	-
Montauban /Swain Roundabout	1315	15	-	-	-	-	-
Green Initiatives	9276	328	-	-	-	-	-
Fiber Optic Network Expansion	9741	81	-	-	-	-	-
Traffic Signal Control System	9906	138	-	-	-	-	-
Traffic Signal New Installations Program	9933	-	-	-	-	777	777
		598	-	-	-	777	777

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

(Dollars in thousands)

	Project No.	Remaining Appropriation at 6/30/15	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Regional Street Improvements							
Arch Road/SR99 Interchange Improvements	9944	192	-	-	-	-	-
Lower Sacramento Road Widening	0000	-	-	-	-	-	3,203
		192	-	-	-	-	3,203
Street Improvement Fees							
Filbert Street/Miner Avenue Traffic Signal	1310	35	-	-	-	-	-
French Camp Road/I-5 Interchange Landscaping	1418	750	-	-	-	-	-
Lower Sacramento Road and Bear Creek Bridge	1419	2,100	-	-	-	-	-
Tam O'Shanter Drive / Castle Oaks Drive Roundabout	1443	-	57	-	-	-	-
Bus Rapid Transit (BRT) V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St	1516	-	43	-	198	-	-
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes	1518	-	19	121	-	-	-
Wood Pole Replacement and Infill Street Lighting	1523	-	51	-	-	-	-
Little John Creek Reimb. Agreem.	9165	144	-	-	-	-	-
Lower Sac. Rd Reimb Agreem.	9261	227	-	-	-	-	-
Morada Lane UPRR @ Grade Xing	9265	177	-	-	-	-	-
Arch Rd/B St Reimb Agreem.	9277	2	-	-	-	-	-
Manthey Road Relocation COS	9281	171	-	-	-	-	-
Farmington Rd 8th Mariposa	9701	38	-	-	-	-	-
El Dorado St. Widening	9706	16	-	-	-	-	-
N. Stockton I5/Mainline Int	9710	66	-	-	-	-	-
Developers Reimbursements	9711	5,853	-	-	-	-	-
8 Mile Road/UPRR West Separation	9716	1,134	-	-	-	-	-
Lower Sacramento Rd. widening/UPRR	9718	108	-	-	-	-	-
Eight Mile/SR 99 Interchange	9719	135	-	-	-	-	-
Morada Lane/SR 99 Interchange	9720	43	-	-	-	-	-
Thornton Road Widening	9828	93	-	-	-	-	-
Eight Mile/UPRR East Grade Separation	9829	126	-	-	-	-	-
Hammer/SR99 Interchange Imps	9942	535	-	-	-	-	-
Bus Rapid Transit (BRT) 1-B	1515	-	33	-	-	-	-
Grant Match Program	0000	-	-	50	100	300	300
		11,753	203	171	298	300	300

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

(Dollars in thousands)

	Project No.	Remaining Appropriation at 6/30/15	2015-16 Adopted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Street Trees Citywide							
Street Tree Planting	9118	292	-	-	-	-	-
Residential Development Street Trees	1524	-	50	-	-	-	-
		292	50	-	-	-	-
Street Signs Citywide							
Street Name Sign Installation	9176	59	-	-	-	-	-
Residential Development Signs	1525	-	80	-	-	-	-
		59	80	-	-	-	-
Street Lights Citywide							
Installation	9191	127	-	-	-	-	-
Installation	9191	78	-	-	-	-	-
Installation	9191	195	-	-	-	105	507
		400	-	-	-	105	507
Traffic Signals							
Traffic Signal Modification	9934	9	-	-	-	-	-
Traffic Signal Modification	9934	9	-	-	-	-	-
Traffic Signal Modification	9934	5	-	-	-	-	-
Benjamint Holt Cumberland traffic Signal	9743	2	-	-	-	-	-
Benjamin Holt Drive/Inglewood Avenue Traffic Signal	9744	4	-	-	-	-	-
Benjamin Holt Drive/Inglewood Avenue Traffic Signal	9744	2	-	-	-	-	-
Arch Road Traffic Signal Fiber Optic	7239	-	75	-	-	-	-
Arch Road Traffic Signal Fiber Optic	7239	-	40	-	-	-	-
Traffic Signal Control System Program	1522	-	20	-	-	-	-
Traffic Signal Control System Program	1522	-	10	-	-	-	-
Traffic Signal Control System Program	1522	-	30	-	-	-	-
West Lane Traffic Responsiveness Signal Control	0000	-	-	16	71	-	-
		31	175	16	71	-	-
Total-Public Facilities Fee Projects							
		\$ 21,053	\$ 758	\$ 187	\$ 1,491	\$ 18,163	\$ 32,540