

Public Facilities Fee Annual Report Fiscal Year 2016-2017



CITY OF STOCKTON

425 N. El Dorado St.
Stockton, CA 95202



CITY OF STOCKTON

PRINCIPAL OFFICIALS

City Officials

Michael Tubbs
Elbert Holman, Jr.
Dan Wright
Susan Lofthus
Susan Lenz
Christina Fugazi
Jesús Andrade

Mayor
Vice Mayor
Council Member
Council Member
Council Member
Council Member

Executive Team

Kurt O. Wilson
John Luebberke
Scott R. Carney
Laurie K. Montes
Christian Clegg
Matt Paulin
David Kwong
Gordon Mackay

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

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December 31, 2017

TO: Kurt Wilson, City Manager

FROM: Matt Paulin, Chief Financial Officer

SUBJECT: **FISCAL YEAR 2016-17 PUBLIC FACILITY FEE ANNUAL REPORTS**

In accordance with State law, I hereby submit the Annual Report for the Public Facilities Fee (PFF) program of the City of Stockton for the fiscal year ended June 30, 2017. The prior fiscal year data is for comparative purposes only. State law requires the City to prepare and make available to the public an annual report for each fund established to account for PFFs within 180 days of the end of the fiscal year. 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.

Background

The Public Facilities Fee Program has been in effect in Stockton since 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 PFFs. On September 12, 1988, the City Council adopted Resolution No. 88-0616 establishing that PFFs be paid at the time the City issues a development building permit. The City began collecting PFFs in November 1988.

The City collects PFFs when it issues building permits to mitigate impacts on certain public facilities caused by new development. The fees are then used to finance the acquisition, construction, and improvement of public facilities needed as a result of new development. Separate funds have been established to account for PFFs in each of the following categories:

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

This report outlines the purpose for each of these fees. All PFFs are collected and retained by the City, except revenues collected for Agricultural Land Mitigation, which the City remits to an agency trust (and are referred to as “pass-through” fees) and the

County Facilities Fee on behalf of San Joaquin County (which are not reflected in the report).

Developer impact fees must be reasonably related to the development impact in which they address. The Annual Report lists the relationship between each PFF and the purpose for which the City charges the fee.

Information in the Annual Report

As specified by State law (Government Code 66006) the Annual Report must include:

- A brief description of the type of fee in the fund.
- The amount of the fee.
- The beginning and ending fund balances by public facility type.
- The amount of the fees collected and interest earned.
- An identification of each public improvement on which fees were expended, and the amount of the expenditures on each improvement.
- An identification of an approximate date by which construction of the public improvement will commence.
- A description of each interfund transfer or loan made, including the improvement on which the transfer or loan will be expended, and the repayment date and interest rate associated with the loan.

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.

Government Code 66001(a)(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. In determining the required findings under Government Code 66001(d)(1), the City practices a first-in, a first-out method to spend the collected fees. Government Code 66006(b)(1)(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 does not earmark collected impact fees for any specific public improvement. Instead, the City identifies the projects that impact fees should be allocated to in the City’s Five-Year Capital Improvement Program (CIP), which is presented to the City Council for approval each year. This document also includes the CIP program illustrating the planned uses for PFFs.

The “Supplemental Reports” section contains information regarding deferred impact fees (accounts receivable balances) and interfund loans representing borrowing amongst City government funds. Per the City’s Administrative Guidelines for the PFF program, the City has a fee deferral program. As of June 30, 2017 the City deferred \$194,992 in fees under this program. This amount does not reflect fees the City waived in whole or in part under programs meant to encourage certain development.

Public Facility Fee Program Annual Reports for FY 2016-17
December 31, 2017

The City also has \$6,711,329 in outstanding PFF interfund loans and \$991,737 in loans from other City funds that are to be repaid as additional PFF revenues become available.

A handwritten signature in black ink, appearing to read 'Matt Paulin', with a large, stylized flourish extending to the right.

MATT PAULIN
CHIEF FINANCIAL OFFICER

MP:CT:jl

Public Facilities Fee Report



CITY OF STOCKTON

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

State law requires each local agency that imposes development impact fees to prepare an annual report providing specific information about those fees, also known as Public Facilities Fees (PFFs). PFFs imposed on new development must have the proper nexus to any project on which they are imposed, and must be segregated from the general funds of the City and other funds or accounts containing fees collected for other improvements. Interest on each PFF fund must be credited to that fund and used only for the purposes for which the fees were collected.

California Government Code 66006(b) requires the City, within 180 days after the last day of each fiscal to make publicly available the information shown below:

- 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 66001(d) requires the City to 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 2017 – 2022 Capital Improvement Program, adopted on June 20, 2017.*

B. ADDITIONAL NOTES

California Government Code 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 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 City's available resources.

The Stockton Economic Stimulus Program, adopted by City Council on November 17, 2015, and effective January 19, 2016, implemented a PFF program reduction that provides for development impact fee reductions for both single-family and multi-family projects in Stockton. The PFFs reduced include city buildings and facilities, city parks and street improvements. The total fee reduction per single family home is approximately \$20,000. The program offers a no-tolling condition for disadvantaged areas and a tolling condition for non-disadvantaged areas, waives administrative fees and implements a local hire requirement.

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

The PFF 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 PFFs. In general, the City is reliant upon these revenues to cover large future capital facility needs and commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. The City has periodically increased PFFs in accord with the 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 updating its General Plan.

D. **FUNDING OF INFRASTRUCTURE**

The 2017 - 2022 Capital Improvement Plan identifies all funding sources and amounts for individual projects through Fiscal Year 2021-22. The City annually updates the CIP to reflect its current infrastructure needs. As the City identifies a CIP project, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Once the City determines how to use the fees, 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 project sheet in the CIP. 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 expansion of centers as required by growth.

City Office Space Impact Fee – Provides for additional City administrative office space 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 the proportionate cost of street light installation for new subdivisions of four or fewer 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.



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 the Central Valley Farmland Trust for administration and monitoring of the City's Agricultural Land Mitigation Program.

San Joaquin County Facilities Fees – The City collects the County Facilities Fee on behalf of the County of San Joaquin. The primary purpose of this fee is to finance region-serving capital facilities located throughout the County. These fees are not reflected in the City's PFF report.



Pass-through Fees:

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



STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

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 - Multi-funded Project Fund
Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 14,477,836	\$ 17,711,547
2,923,521	1,143,619
336,947	39,150
3,260,468	1,182,768
5,047	281,534
5,047	281,534
3,255,421	901,235
(12,537)	(27,128)
(2,954)	(2,954)
(6,219)	(13,456)
-	(510)
(21,710)	(44,048)
\$ 17,711,547	\$ 18,568,733

STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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 2015-16	Total FY 2016-17
Balance Sheets		
Assets		
Cash and investments	\$ 17,670,781	\$ 18,512,781
Interest receivable	42,078	59,995
Accounts receivable	395,141	757,161
Allowance for uncollectible	(228,454)	(181,040)
Loan to Redevelopment-Midtown Fund 337/634(b)	69,598	-
Loan to Community Center Fund (920)(b)	2,879,642	2,906,770
Loan to Fire Stations Fund (940) (b)	586,550	589,504
Loan to Police Stations Fund (960)(b)	1,234,714	1,248,169
Allowance for uncollectible-loans (b)	(4,770,504)	(4,744,443)
Total assets	17,879,546	19,148,896
Liabilities		
Accounts payable	1,312	12,949
Deferred fees	166,687	567,214
Total liabilities	167,999	580,163
Total Fund Balance	\$ 17,711,547	\$ 18,568,733
Fund Balance		
Total fund balance	\$ 17,711,547	\$ 18,568,733
Less: Encumbrances	(31,050)	-
Capital project appropriations	(9,630,015)	(9,431,907)
Net interfund loans	-	-
Ending Available Fund Balance (Deficit)	\$ 8,050,482	\$ 9,136,826

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 2016-17, the Street Improvements Funds had transfers out in the amount of \$44,048, the transfers out were to record allowance for uncollectible loans, with the exception of a net \$510 which was transferred to fund a street improvement.
- (b) The Street Improvements Funds had interfund loan receivables as of June 30, 2017 in the amount of \$4,744,443, the loans included a \$2,906,770 loan to the Community Recreation Centers Public Facilities Fee Fund 920, a \$1,248,169 loan to the Police Stations Public Facilities Fee Fund 960, a \$589,504 loan to the Fire Stations Public Facilities Fee Fund 940. In FY17, \$69,598 in loans to the Redevelopment Agency Midtown Project Areas Fund 634 were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2). An allowance for uncollectible loans in the amount of (\$4,744,443) has been recorded for the outstanding loans. These loans will remain until such time that development revenues are restored and repayment can be scheduled per Council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250.

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, 2017, 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, 2016 was \$182,670. The developer incurred \$79,585 in expenses over the original estimate, and was reimbursed for \$262,255, bringing this agreement to a close during fiscal year 2016-2017 with a remaining balance of \$0 at June 30, 2017

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, 2017 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, 2017 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, 2017 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; exempted 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 reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced Street Improvements fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Street Improvements fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); and exempted Street Improvements fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

		Effective Date January 16, 2016 Reso No. 2015-06-09-1606		Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206		Effective date July 1, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206	
		FY 2015-16		FY 2015-16		FY 2016-17	
<u>Residential</u>							
Single Family Units							
Fee Areas 1 and 2	per unit						
Fee Areas 3 and 4	per unit	\$	6,613.00	\$	13,226.00	\$	13,226.00
Fee Areas 5 and 6	per unit						
Fee Area 6A	per unit						
Beyond 10/14/2008 City Limits	per unit	\$	13,226.00	\$	13,226.00	\$	13,226.00
Multiple Family Units							
Fee Areas 1 and 2	per unit						
Fee Areas 3 and 4	per unit	\$	4,828.00	\$	9,656.00	\$	9,656.00
Fee Areas 5 and 6	per unit						
Fee Area 6A	per unit						
Beyond 10/14/2008 City Limits	per unit	\$	9,656.00	\$	9,656.00	\$	9,656.00
Guest Rooms							
Fee Areas 1 and 2	per room						
Fee Areas 3 and 4	per room	\$	5,157.50	\$	5,157.50	\$	5,157.50
Fee Areas 5 and 6	per room						
Fee Area 6A	per room						
Beyond 10/14/2008 City Limits	per unit	\$	10,315.00	\$	10,315.00	\$	5,157.50
<u>Residential - Greater Downtown Area & SESP</u>							
Single Family Units	per unit			\$	-	\$	-
Multiple Family Units	per unit			\$	-	\$	-
Guest Rooms	per room			\$	5,157.50	\$	5,157.50
<u>Non-Residential</u>							
Office High Density							
Fee Areas 1 and 2	per 1000 sq. ft.						
Fee Areas 3 and 4	per 1000 sq. ft.	\$	2,412.00	\$	2,412.00	\$	2,412.00
Fee Areas 5 and 6	per 1000 sq. ft.						
Fee Area 6A	per 1000 sq. ft.						

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE: (continued)

Retail/ Medium Density						
Fee Areas 1 and 2	per 1000 sq. ft.					
Fee Areas 3 and 4	per 1000 sq. ft.	\$	3,177.00	\$	3,177.00	\$ 3,177.00
Fee Areas 5 and 6	per 1000 sq. ft.					
Fee Area 6A	per 1000 sq. ft.					
Warehouse/ Low Density						
Fee Areas 1 and 2	per 1000 sq. ft.					
Fee Areas 3 and 4	per 1000 sq. ft.	\$	931.50	\$	931.50	\$ 931.50
Fee Areas 5 and 6	per 1000 sq. ft.					
Fee Area 6A	per 1000 sq. ft.					
Downtown Office/Commercial						
Fee Areas 1 and 2	Not Applicable					
Fee Areas 1 and 2	Not Applicable					
Fee Areas 3	per 1000 sq. ft.					
Fee Areas 4	Not Applicable					
Fee Areas 5 and 6	Not Applicable					
High Cube*	per 1000 sq. ft.	\$	0.060	\$	0.060	\$ 0.059
Church and Accessory uses **	per 1000 sq. ft.	\$	0.405	\$	0.405	\$ 0.396
Elementary School**	per 1000 sq. ft.	\$	0.158	\$	0.158	\$ 0.154
Elementary School**	per student	\$	0.010	\$	0.010	\$ 0.010
High School**	per 1000 sq. ft.	\$	0.473	\$	0.473	\$ 0.462
High School**	per student	\$	0.041	\$	0.041	\$ 0.040

For additional information on the Street Improvements Impact Fee, please contact the Community Development Department, Engineering and Transportation Division

REGIONAL TRANSPORTATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

REGIONAL TRANSPORTATION IMPACT FEE-TRAFFIC: 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 fee 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 this fee, the Regional Street Improvement fee was discontinued. The City retains 75% of the fees collected, and the remaining 25% is paid out to San Joaquin County (10%) and San Joaquin County Council of Governments (15%).

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

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
Total assets

Liabilities

Total fund balance

Available Fund Balance

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

	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ 2,055,468	\$ 3,209,424
Revenues		
Fees	1,137,981	935,952
Interest	53,732	11,510
Total revenues	1,191,713	947,462
Expenditures		
Capital projects	17,206	-
Other expenditures-interfund loan interest	20,551	-
Total expenditures	37,757	-
Excess (deficiency) of revenues over (under) expenditures	1,153,956	947,462
Ending Fund Balance	\$ 3,209,424	\$ 4,156,886
Balance Sheets		
Assets		
Cash and investments	\$ 3,201,953	\$ 4,143,878
Interest receivable	7,471	13,008
Total assets	3,209,424	4,156,886
Liabilities		
Total fund balance	\$ 3,209,424	\$ 4,156,886
Available Fund Balance		
Total fund balance	\$ 3,209,424	\$ 4,156,886
Less encumbrances and capital project appropriations	(174,826)	(174,826)
Ending Available Fund Balance (Deficit)	\$ 3,034,598	\$ 3,982,060

NOTES TO THE ANNUAL REPORT: See next pages.

REGIONAL TRANSPORTATION IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

FEE SCHEDULE:

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

Effective Date
July 1, 2015

Effective Date
July 1, 2016

Residential

Single Family Units (per unit)	\$3,141.34	\$3,223.01
Multiple Family Units (per unit)	\$1,884.80	\$1,933.81

Non-Residential

Office/ Guest Rooms/ High Density (per 1,000 Sq. Ft.)	\$1,580.00	\$1,620.00
Retail/ Medium Density (per 1,000 Sq. Ft.)	\$1,250.00	\$1,290.00
Industrial/ Low Density (per 1,000 Sq. Ft.)	\$950.00	\$970.00
Warehouse (per 1,000 Sq. Ft.)	\$400.00	\$410.00

For additional information on the Regional Transportation Impact Fee, 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, 2017

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

Revenues

Fees

Interest

Total revenues

Expenditures

Capital projects

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - capital projects

Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 103,117	\$ 147,728
41,282	61,443
2,719	74
44,001	61,518
(610)	50,223
(610)	50,223
44,611	11,295
-	237
-	237
\$ 147,728	\$ 159,259

Balance Sheets

Assets

Cash and investments

Interest receivable

Accounts receivable

Allowance for uncollectible

Loan to Redevelopment- Merged Waterfront 343/637(a)

Loan to Redevelopment-Midtown Fund 337/634 (a)

Allowance for uncollectible- loans (a)

Total assets

Liabilities

Deferred fees

Total liabilities

Total fund balance

\$ 147,403	\$ 158,716
325	417
5,029	3,890
(3,239)	(2,329)
-	-
4,469	-
(4,469)	-
149,518	160,694
1,790	1,434
1,790	1,434
\$ 147,728	\$ 159,259

Available Fund Balance

Total fund balance

Less encumbrances

Capital project appropriations

Ending Available Fund Balance (Deficit)

\$ 147,728	\$ 159,259
(48,238)	-
(28,672)	(26,924)
\$ 70,818	\$ 132,336

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 1

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Revenues

Fees

Interest

Total revenues

Expenditures

Capital projects

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 149,665	\$ 174,714
21,068	2,799
3,738	316
24,806	3,115
(243)	-
(243)	-
25,049	3,115
\$ 174,714	\$ 177,828

Balance Sheets

Assets

Cash and investments

Interest receivable

Accounts receivable

Allowance for uncollectible

Loan to Redevelopment-Midtown Fund 337/634 (a)

Allowance for uncollectible- loans (a)

Total assets

Liabilities

Deferred fees

Total liabilities

Total fund balance

\$ 174,111	\$ 177,254
419	574
9,626	8,314
(6,784)	(4,845)
10,426	-
(10,426)	-
177,372	181,298
2,658	3,470
2,658	3,470
\$ 174,714	\$ 177,828

Available Fund Balance

Total fund balance

Less encumbrances and capital project appropriations

Ending Available Fund Balance (Deficit)

\$ 174,714	\$ 177,828
(22,830)	(22,830)
\$ 151,884	\$ 154,998

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Revenues

Fees	
Interest	
Total revenues	

Expenditures

Capital projects	
Total expenditures	

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

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

Liabilities

Deferred fees	
Total liabilities	
Total fund balance	

Available Fund Balance

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

	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ 68,422	\$ 96,912
Revenues		
Fees	36,879	60,938
Interest	1,737	603
Total revenues	38,616	61,541
Expenditures		
Capital projects	10,126	-
Total expenditures	10,126	-
Excess (deficiency) of revenues over (under) expenditures	28,490	61,541
Ending Fund Balance	\$ 96,912	\$ 158,453

Assets		
Cash and investments	\$ 96,844	\$ 157,951
Interest receivable	\$ 252	\$ 502
Accounts receivable	842	383
Allowance for uncollectible	(294)	(230)
Total assets	97,644	158,606
Liabilities		
Deferred fees	732	153
Total liabilities	732	153
Total fund balance	\$ 96,912	\$ 158,453

Available Fund Balance		
Total fund balance	\$ 96,912	\$ 158,453
Less encumbrances and capital project appropriations	(10,973)	(10,973)
Ending Available Fund Balance (Deficit)	\$ 85,939	\$ 147,481

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 3

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Total assets

Liabilities

Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

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

Total FY 2015-16	Total FY 2016-17
\$ 73,252	\$ 69,812
3,507	80,091
1,355	72
4,862	80,162
8,302	-
8,302	-
(3,440)	80,162
\$ 69,812	\$ 149,975

\$ 69,626	\$ 149,721
186	253
698	1
70,510	149,976
698	1
698	1
\$ 69,812	\$ 149,975

\$ 69,812	\$ 149,975
(30,000)	(30,000)
\$ 39,812	\$ 119,975

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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 2015-16	Total FY 2016-17
Beginning fund balance		\$ 30,318	\$ 80,918
Revenues			
Fees		54,374	604
Interest		1,250	(132)
Total revenues		55,624	472
Expenditures			
Capital projects		5,024	26,906
Total expenditures		5,024	26,906
Excess (deficiency) of revenues over (under) expenditures		50,600	(26,434)
Ending Fund Balance		\$ 80,918	\$ 54,484
Balance Sheets			
Assets			
Cash and investments		\$ 80,768	\$ 54,010
Interest receivable		150	179
Accounts receivable		572	582
Total assets		81,490	54,771
Liabilities			
Deferred fees		572	286
Total liabilities		572	286
Total fund balance		\$ 80,918	\$ 54,484
Available Fund Balance			
Total fund balance		\$ 80,918	\$ 54,484
Less encumbrances		(25,842)	-
Capital project appropriations		(14,158)	(13,094)
Ending Available Fund Balance (Deficit)		\$ 40,918	\$ 41,390

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - All Zones

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - capital projects
Total other financing sources

Ending Fund Balance

Balance Sheets

Assets

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

Liabilities

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 2015-16	Total FY 2016-17
Beginning fund balance	\$ 252,782	\$ 570,085
Revenues		
Fees	157,110	205,874
Interest	10,799	933
Total revenues	167,909	206,808
Expenditures		
Capital projects	22,599	77,129
Total expenditures	22,599	77,129
Excess (deficiency) of revenues over (under) expenditures	145,310	129,679
Other financing sources (uses)		
Transfers out - capital projects	-	237
Total other financing sources	-	237
Ending Fund Balance	\$ 570,084	\$ 700,000
Balance Sheets		
Assets		
Cash and investments	568,752	697,653
Interest receivable	1,332	1,925
Accounts receivable	16,767	13,170
Allowance for uncollectible	(10,317)	(7,403)
Loan to Redevelopment-Midtown Fund 337/634 (a)	14,895	-
Allowance for uncollectible- loans (a)	(14,895)	-
Total assets	576,534	705,344
Liabilities		
Deferred fees	6,450	5,344
Total liabilities	6,450	5,344
Total fund balance	\$ 570,084	\$ 700,000
Available Fund Balance		
Total fund balance	\$ 570,084	\$ 700,000
Less encumbrances	(74,080)	-
Capital project appropriations	(106,633)	(103,821)
Ending Available Fund Balance (Deficit)	\$ 389,371	\$ 596,179

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 city transferred \$237 in excess revenues related to the Benjamin Holt/Inglewood signal installation to The Traffic Signal Impact Fee Funds in 2016-2017

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

- (a) The Traffic Signals Funds had an interfund loan receivable as of June 30, 2016, in the amount of \$14,895. The loan includes \$14,895 from the Redevelopment Agency's Midtown Fund 637. An allowance for uncollectible loans has been recorded for that loan as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).

FEE SCHEDULE:

CR# 2015-06-09-1606

FY 2015-16
Effective Date
July 1, 2015

FY 2016-17
Effective Date
July 1, 2016

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FEE PER UNIT	FEE PER UNIT
Single Family (Detached PURD, SFD)	Single Family	D.U.	10	\$110.00	\$110.00
Condominium (PURD, SFA)	Multi-family	D.U.	8.6	\$94.00	\$94.00
Mobile Home	Multi-family	D.U.	5.4	\$59.00	\$59.00
Apartment	Multi-family	D.U.	6.1	\$66.50	\$66.00
Retirement Village	Guestroom	D.U.	3.3	\$36.00	\$36.00
Hotel	Guestroom	Room	11	\$122.00	\$122.00
Motel	Guestroom	Room	9.6	\$106.00	\$106.00
Daycare/Preschool	Retail	1000 SF	79	\$866.00	\$866.00
Daycare/Preschool	Retail	Student	5	\$55.00	\$55.00
Elementary/Intermediate School	*	Student	0.5	\$5.50	\$5.50
High School	*	Student	1.2	\$13.25	\$13.25
Junior College/Community College	*	Student	1.6	\$17.75	\$17.75
University	*	Student	2.4	\$26.50	\$26.50
Church and Accessory Uses	*	1000 SF	7.7	\$84.50	\$84.50
Industrial-Warehouse Manufacturer	Warehouse	1000 SF	7.6	\$83.25	\$83.25
Industrial-Warehouse Manufacturer	Warehouse	Acre	80.8	\$885.00	\$885.00
Industrial Service	Retail	1000 SF	20.26	\$223.00	\$223.00
Truck Terminal/Distribution Center	Warehouse	1000 SF	9.86	\$108.00	\$108.00
Mini/Self Storage	Warehouse	1000 SF	2.8	\$30.75	\$30.75
Shopping Centers (in square feet)					
less than 50,000	Retail	1000 SF	116	\$1,271.00	\$1,271.00
50,000 to 99,999	Retail	1000 SF	79.1	\$866.00	\$866.00
100,000 to 199,999	Retail	1000 SF	60.4	\$662.00	\$662.00
200,000 to 299,999	Retail	1000 SF	49.9	\$547.00	\$547.00
300,000 to 399,999	Retail	1000 SF	44.4	\$486.00	\$486.00
400,000 to 499,999	Retail	1000 SF	41.6	\$456.00	\$456.00
500,000 to 999,999	Retail	1000 SF	35.5	\$389.00	\$389.00
1,000,000 to 1,250,000	Retail	1000 SF	31.5	\$345.00	\$345.00
Lumber Yard	Retail	1000 SF	34.5	\$379.00	\$379.00
Lumber Yard w/open storage and sales	Retail	Acre	148	\$1,622.00	\$1,622.00
Home Improvement Center	Retail	1000 SF	64.6	\$709.00	\$709.00
Boat Launching Ramp	Retail	Space	3	\$33.50	\$33.50
Free-Standing Retail/Neighborhood Market	Retail	1000 SF	73.7	\$808.00	\$808.00
Ambulance Dispatch	Retail	1000 SF	73.7	\$808.00	\$808.00
Service Station (> 2 pumps or 4 nozzles)	Retail	Site	748	\$8,193.00	\$8,193.00
Truck Stop	Retail	Site	825	\$9,036.00	\$9,036.00
Used Car Lot (no service)	Retail	Acre	55	\$603.00	\$603.00
New Car Dealer/New Boat Dealer/Car Rental	Retail	1000 SF	44.3	\$485.00	\$485.00
Auto center Dealership	Retail	1000 SF	31.25	\$342.00	\$342.00

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

Per Resolutions 09-0175 and 10-0202.

FY 2015-16
Effective Date
July 1, 2015

FY 2015-16
Effective Date
July 1, 2015

BUILDING TYPE	FEE CATEGORY	UNIT	TRIP ENDS PER UNIT	FEE PER UNIT	FEE PER UNIT
General Auto Repair/Body Shop	Retail	1000 SF	27.2	\$298.00	\$298.00
Self Service Car Wash	Retail	Stall	52	\$571.00	\$571.00
Automatic Car Wash	Retail	Site	900	\$9,859.00	\$9,859.00
Auto Supply	Retail	1000 SF	89	\$976.00	\$976.00
Drug Store/Pharmacy	Retail	1000 SF	43.9	\$482.00	\$482.00
Discount Store	Retail	1000 SF	71.16	\$780.00	\$780.00
Supermarket	Retail	1000 SF	125.5	\$1,373.00	\$1,373.00
Convenience Market	Retail	1000 SF	574.48	\$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
Clothing Store	Retail	1000 SF	31.3	\$343.00	\$343.00
Paint/Hardware Store	Retail	1000 SF	51.3	\$562.00	\$562.00
Variety Store	Retail	1000 SF	14.4	\$157.00	\$157.00
Video Rental Store	Retail	1000 SF	57.3	\$628.00	\$628.00
Furniture Store/Appliance Store	Retail	1000 SF	4.35	\$47.50	\$47.50
Department Store	Retail	1000 SF	35.8	\$391.00	\$391.00
Hair Salon/Dog Grooming	Retail	1000 SF	25.5	\$279.00	\$279.00
Bar/Tavern	Retail	1000 SF	40	\$438.00	\$438.00
Laundromat/Dry Cleaners	Retail	1000 SF	50	\$548.00	\$548.00
Bakery/Craft Store/Yogurt Shop	Retail	1000 SF	43.9	\$482.00	\$482.00
Carpet-Floor/Interior Decorator	Retail	1000 SF	5.6	\$61.00	\$61.00
Financial Institution	Office	1000 SF	189.95	\$2,081.00	\$2,081.00
Financial Institution w/drive-up	Office	1000 SF	290	\$3,178.00	\$3,178.00
Free Standing Automatic Teller	Office	Unit	160	\$1,753.00	\$1,753.00
Mortgage Company	Office	1000 SF	60.4	\$662.00	\$662.00
Quality Restaurant (Breakfast not served)	Retail	1000 SF	95.62	\$1,046.00	\$1,046.00
Dinner House Restaurant/Dinner Only	Retail	1000 SF	56.3	\$617.00	\$617.00
High Turnover/Sit Down Restaurant/Pizza	Retail	1000 SF	164.4	\$1,801.00	\$1,801.00
Fast Food Restaurant	Retail	1000 SF	777.29	\$8,514.00	\$8,514.00
Fast Food Restaurant w/drive-thru	Retail	1000 SF	680	\$7,450.00	\$7,450.00
Library	Office	1000 SF	45.5	\$497.00	\$497.00
Hospital	Office	Bed	12.2	\$135.00	\$135.00
Hospital	Office	1000 SF	16.9	\$186.00	\$186.00
Nursing Home/Convalescent Center	Guestroom	Bed	2.7	\$30.00	\$30.00
Clinic/Weight Loss/Aerobics/Karate/Dance	Office	1000 SF	23.8	\$262.00	\$262.00
Medical Office	Office	1000 SF	54.6	\$597.00	\$597.00
General Office to Medical Office	Office	1000 SF	36.9	\$405.00	\$405.00
General Office (in square feet)					
less than 100,000	Office	1000 SF	17.7	\$195.00	\$195.00
Over 100,000	Office	1000 SF	14.3	\$156.00	\$156.00
Office Park	Office	1000 SF	11.4	\$125.00	\$125.00
Government Offices	Office	1000 SF	68.9	\$755.00	\$755.00
Public Clubhouse/Meeting Rooms, Halls	Office	1000 SF	19	\$208.00	\$208.00
Recreation Center (private development)	Office	1000 SF	30	\$328.00	\$328.00
Family Recreation Center-Billiards, etc.	Retail	1000 SF	60.4	\$662.00	\$662.00
Batting Cages	Retail	Cage	6	\$65.50	\$65.50
Tennis/Racquetball Club	Retail	Court	30	\$328.00	\$328.00

COMMUNITY RECREATION CENTERS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Other expenditures-interfund loan interest
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers in - allowance for interfund loans payable (Funds 910, 915 and 301) (a)
Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 136,636	\$ 242,310
101,720	65,311
3,954	820
105,674	66,132
16,790	38,128
16,790	38,128
88,884	28,003
16,790	38,128
16,790	38,128
\$ 242,310	\$ 308,442

Balance Sheets

Assets

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

Liabilities

Deferred fees
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

\$ 241,743	\$ 307,306
567	902
1,619	784
(249)	(194)
243,680	308,797
1,370	356
1,591,644	1,618,772
1,287,998	1,287,998
980,738	991,738
(3,860,380)	(3,898,508)
1,370	356
\$ 242,310	\$ 308,442

Available Fund Balance

Total fund balance
Net interfund loans

Ending Available Fund Balance (Deficit)

\$ 242,310	\$ 308,442
(3,860,380)	(3,898,508)
\$ (3,618,070)	\$ (3,590,066)

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 2016-17 the Community Recreation Centers Impact Fee Fund had transfers-in in the amount of \$38,128 to record additional allowance for interfund loans payable.
- (b) The Community Recreation Centers Fund had interfund loans payable of \$3,898,508 at June 30, 2017. The loans include \$2,906,770 from the Street Improvements Public Facilities Fee Funds 910 and 915 and \$991,738 from the General Capital Improvement Fund 301. An allowance of \$3,898,508 has been recorded for those loans as of June 30, 2017. These loans will remain until such time that development revenues are restored and repayment can be scheduled per Council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250.

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; exempted 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; reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced Community Recreation Center fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Community Recreation Center fee for residential projects in the "Greater Downtown Area" until December 31, 2018 [Resolution 2016-01-12-1206]; exempted Community Recreation Center fee if qualified for the Stockton Economic Stimulus Program [Resolution 2015-11-17-1602] for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018 or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

		Effective date July 1, 2015 Reso No. 2015-06-09-1606 FY 2015-16	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2015-16	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2016-17
Residential				
Single Family Units	per unit	\$ 240.50	\$ 481.00	\$ 481.00
Multiple Family Units	per unit	\$ 202.50	\$ 405.00	\$ 405.00
Guest Rooms		EXEMPT	EXEMPT	EXEMPT
Residential - Greater Downtown Area & SESP				
Single Family Units	per unit		\$ -	\$ -
Multiple Family Units	per unit		\$ -	\$ -
Guest Rooms	per room		EXEMPT	EXEMPT
Non-Residential				
Office/ High Density	per 1000 sq. ft.	\$ 39.50	\$ 39.50	\$ 39.50
Retail/ Medium Density	per 1000 sq. ft.	\$ 20.25	\$ 20.25	\$ 20.25
Warehouse/ Low Density	per 1000 sq. ft.	\$ 23.50	\$ 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, 2017

CITY OFFICE SPACE IMPACT FEE: Provides for additional City administrative office space 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

Revenues

Fees

Interest

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 902,502	\$ 1,012,529
91,882	38,160
18,145	1,986
110,027	40,146
-	-
110,027	40,146
\$ 1,012,529	\$ 1,052,675

Balance Sheets

Assets

Cash and investments

Interest receivable

Accounts receivable

Allowance for uncollectible

Loan to Redevelopment-Midtown Fund 337/634 (a)

Allowance for uncollectible - loans (a)

Total assets

Liabilities

Deferred fees

Total liabilities

Total fund balance

\$ 1,010,079	\$ 1,049,027
2,450	3,389
12,431	38,805
(8,243)	(5,806)
5,184	-
(5,184)	-
1,016,717	1,085,415
4,188	32,740
4,188	32,740
\$ 1,012,529	\$ 1,052,675

Available Fund Balance

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 1,012,529	\$ 1,052,675
\$ 1,012,529	\$ 1,052,675

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 receivable of \$5,184 was due to this fund from the Redevelopment Agency Fund Midtown Project Area Fund 634. In FY17, this loan was written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).

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; exempted 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; reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced City Office Space fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted City Office Space fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); exempted City Office Space fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

			Effective date July 1, 2015 Reso No. 2015-06-09-1606 FY 2015-16	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2015-16	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2016-17
Residential					
Single Family Units	per unit	\$	233.50	\$ 467.00	\$ 467.00
Multiple Family Units	per unit	\$	195.50	\$ 391.00	\$ 391.00
Guest Rooms	per room	\$	49.00	\$ 49.00	\$ 49.00
Residential - Greater Downtown Area & SESP					
Single Family Units	per unit	\$		-	-
Multiple Family Units	per unit	\$		-	-
Guest Rooms	per room	\$	49.00	\$ 49.00	\$ 49.00
Non-Residential					
Office/ High Density	per 1000 sq. ft.	\$	43.75	\$ 43.75	\$ 43.75
Retail/ Medium Density	per 1000 sq. ft.	\$	22.50	\$ 22.50	\$ 22.50
Warehouse/ Low Density	per 1000 sq. ft.	\$	25.50	\$ 25.50	\$ 25.50
Residential- Outside City Limits					
Single Family Units	per unit	\$	467.00	\$ 467.00	\$ 467.00
Multiple Family Units	per unit	\$	391.00	\$ 391.00	\$ 391.00
Guest Rooms	per room	\$	98.25	\$ 98.25	\$ 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, 2017

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

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Other expenditures-interfund loan interest /legal services
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers in - allowance for interfund loans payable (Funds 913 and 950) (a)
Total other financing sources

Ending Fund Balance

Balance Sheets

Assets

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

Liabilities

Deferred fees
Loan from Street Improvements Fund 913 (b)
Loan from Libraries Fund 950 (b)
Allowance for interfund loans payable (b)
Total liabilities

Total fund balance

Available Fund Balance

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

Total FY 2015-16	Total FY 2016-17
\$ 292,193	\$ 582,572
291,890	119,147
9,607	2,179
301,497	121,327
22,742	21,714
22,742	21,714
278,755	99,613
11,624	21,714
11,624	21,714
\$ 582,572	\$ 703,899
\$ 581,180	\$ 701,071
1,392	2,251
3,986	62,501
(583)	(455)
585,975	765,368
3,403	61,469
586,550	589,504
1,948,126	1,966,886
(2,534,676)	(2,556,389)
3,403	61,469
\$ 582,572	\$ 703,899
\$ 582,572	\$ 703,899
(2,534,676)	(2,556,389)
\$ (1,952,104)	\$ (1,852,490)

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 \$21,714 to record an additional allowance for interfund loans payable in fiscal year 2016-17.
- (b) The Fire Stations Fund had interfund loans payable in the amount of \$2,556,389.38 at June 30, 2017 including \$1,966,886 from the Libraries Public Facilities Fee Fund 950 and \$589,504 from the Street Improvements Public Facilities Fee Funds 910. An allowance of \$2,556,389 has been recorded for those loans as of June 30, 2017. These loans will remain until such time that development revenues are restored and repayment can be scheduled per Council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250.

This fund has no interfund loans receivable.

FEE SCHEDULE:

As of September 15, 2010 Resolutions 10-0308: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempted 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; reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced Fire Stations fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Fire Stations fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); exempted Fire Stations fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

			Effective date July 1, 2015 Reso No. 2015-06-09-1606	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206
			FY 2015-16	FY 2015-16	FY 2016-17
Residential					
Single Family Units	per unit	\$	781.00	\$ 781.00	\$ 781.00
Multiple Family Units	per unit	\$	658.00	\$ 658.00	\$ 658.00
Guest Rooms	Per room	\$	54.00	\$ 54.00	\$ 54.00
Residential - Greater Downtown Area & SESP					
Single Family Units	per unit			\$ -	\$ -
Multiple Family Units	per unit			\$ -	\$ -
Guest Rooms	per room	\$	44.50	\$ 44.50	\$ 44.50
Non-Residential					
Office/ High Density	per 1000 sq. ft.	\$	118.50	\$ 118.50	\$ 118.50
Retail/ Medium Density	per 1000 sq. ft.	\$	61.00	\$ 61.00	\$ 61.00
Warehouse/ Low Density	per 1000 sq. ft.	\$	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, 2017

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

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - allowance for uncollectible - loan to Fire Stations Fund 940 (a)
Total other financing sources

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Accounts receivable
Allowance for uncollectible
Loan to Fire Stations Fund 940 (b)
Allowance for uncollectible - loans (b)
Total assets

Liabilities

Accounts payable
Deferred fees
Total liabilities
Total fund balance

Available Fund Balance

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

Total FY 2015-16	Total FY 2016-17
\$ 8,848,865	\$ 8,993,243
195,388	94,819
164,598	13,479
359,986	108,298
206,938	91,940
206,938	91,940
153,048	16,357
(8,670)	(18,760)
(8,670)	(18,760)
\$ 8,993,243	\$ 8,990,840

\$ 8,982,784	\$ 8,971,075
22,084	28,969
3,941	64,773
(603)	(471)
1,948,126	1,966,886
(1,948,126)	(1,966,886)
9,008,206	9,064,345
11,625	9,780
3,338	63,724
14,963	73,505
\$ 8,993,243	\$ 8,990,840

\$ 8,993,243	\$ 8,990,840
(5,049,714)	(5,031,249)
\$ 3,943,529	\$ 3,959,592

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 \$18,760 to record an additional allowance for uncollectible loans in fiscal year 2016-17
- (b) Interfund loans receivables of \$1,966,886 is due to this fund from the Fire Stations Impact Fee Fund. An allowance for uncollectible loans in the amount of \$1,966,866 has been recorded for the loan as of fiscal year 2016-17. These loans will remain until such time that development revenues are restored and repayment can be scheduled per Council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250.

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; exempted 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; reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced Libraries fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Libraries fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); exempted Libraries fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

		Effective date July 1, 2015 Reso No. 2015-06-09-1606		Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206		Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206	
		FY 2015-16		FY 2015-16		FY 2016-17	
<u>Residential</u>							
Single Family Units	per unit	\$	451.00	\$	902.00	\$	902.00
Multiple Family Units	per unit	\$	380.50	\$	761.00	\$	761.00
Guest Rooms	Per room	\$	85.50	\$	85.50	\$	85.50
<u>Residential - Greater Downtown Area & SESP</u>							
Single Family Units	per unit			\$	-	\$	-
Multiple Family Units	per unit			\$	-	\$	-
Guest Rooms	per room			\$	85.50	\$	85.50
<u>Non-Residential</u>							
Office/ High Density	per 1000 sq. ft.	\$	94.50	\$	94.50	\$	94.50
Retail/ Medium Density	per 1000 sq. ft.	\$	48.50	\$	48.50	\$	48.50
Warehouse/ Low Density	per 1000 sq. ft.	\$	56.00	\$	56.00	\$	56.00
<u>Residential- Outside City Limits</u>							
Single Family Units	per unit	\$	902.00	\$	902.00	\$	902.00
Multiple Family Units	per unit	\$	761.00	\$	761.00	\$	761.00
Guest Rooms	Per room	\$	171.00	\$	171.00	\$	85.50

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, 2017

POLICE STATIONS IMPACT FEE: Provides for expansion of police stations as required

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees
Interest
Total revenues

Expenditures

Other expenditures/interfund loan interest , legal services
Debt service-PFF Bond Series 2009A
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers in - allowance for interfund loans payable (Fund 915/910) (a)
Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ (104,043)	\$ 136,901
245,141	96,186
3,679	1,198
248,820	97,383
7,876	13,456
6,218	-
14,094	13,456
234,726	83,928
6,218	13,456
6,218	13,456
\$ 136,901	\$ 234,284

Balance Sheets

Assets

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

\$ 136,617	\$ 232,916
284	731
26,152	90,550
(16,597)	(11,826)
10,530	-
(10,530)	-
146,456	312,371

Liabilities

Deferred fees
Loans from Street Improvements Fund 915 (c)
Allowance for interfund loans payable (c)
Total liabilities

9,555	78,086
1,234,714	1,248,169
(1,234,714)	(1,248,169)
9,555	78,086
\$ 136,901	\$ 234,284

Total fund balance

Available Fund Balance

Total fund balance

Net interfund loans

Ending Available Fund Balance (Deficit)

\$ 136,901	\$ 234,284
(1,234,714)	(1,248,169)
\$ (1,097,813)	\$ (1,013,885)

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 2016-17 the Police Stations Impact Fee Fund had transfers-in in the amount of \$13,456 to record an additional allowance for interfund loans payable.
- (b) In FY15-16, Interfund loan receivables for \$10,530 were due to this fund from the Redevelopment Agency Fund Midtown Project Area; an allowance for uncollectible loans in the amount of \$10,530 had been recorded for this loan as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).
- (c) Interfund loan payable in the amount of \$1,248,169 is due from this fund to the Street Improvements Impact Fee Fund. An allowance for uncollectable loans payable in the amount of \$1,248,169 has been recorded for the loan as of June 30, 2017. These Loans will remain until such time that development revenues are restored and repayment can be scheduled per council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250.

FEE SCHEDULE:

As of September 15, 2010 Resolution 10-0308: Reduced certain public facilities fees for non-residential projects citywide until December 31, 2012; exempted 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; reduced certain public facilities fees for single-family residential projects developed within the existing city limits until December 31, 2012; and increased the Public Facility Fee Administrative fee to 3.5% until the applicable sunset dates.

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Reduced Police Stations fee by 50% for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Police Stations fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); exempted Police Stations fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

		Effective date July 1, 2015		Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206		Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206	
		Reso No. 2015-06-09-1606					
		FY 2015-16		FY 2015-16		FY 2016-17	
<u>Residential</u>							
Single Family Units	per unit	\$	591.00	\$	591.00	\$	591.00
Multiple Family Units	per unit	\$	497.00	\$	497.00	\$	497.00
Guest Rooms	per room	\$	99.50	\$	99.50	\$	99.50
<u>Residential - Greater Downtown Area & SESP</u>							
Single Family Units	per unit			\$	-	\$	-
Multiple Family Units	per unit			\$	-	\$	-
Guest Rooms	per room	\$	99.50	\$	99.50	\$	99.50
<u>Non-Residential</u>							
Office/ High Density	per 1000 sq. ft.	\$	105.50	\$	105.50	\$	105.50
Retail/ Medium Density	per 1000 sq. ft.	\$	54.00	\$	54.00	\$	54.00
Warehouse/ Low Density	per 1000 sq. ft.	\$	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, 2017

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

Beginning fund balance

Revenues

Fees
Interest
Other revenues
Total revenues

Expenditures

Capital projects
Other expenditures/legal services
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments
Interest receivable
Total assets

Total liabilities

Total fund balance

Available Fund Balance

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

Total FY 2015-16	Total FY 2016-17
\$ 5,729,861	\$ 6,422,846
635,560	270,496
110,532	12,578
-	-
746,092	283,074
30,057	-
23,050	-
53,107	-
692,985	283,074
\$ 6,422,846	\$ 6,705,920

\$ 6,406,997	\$ 6,684,261
15,849	21,659
6,422,846	6,705,920
-	-
\$ 6,422,846	\$ 6,705,920

\$ 6,422,846	\$ 6,705,920
(55,036)	(55,036)
(2,601,974)	(2,568,807)
\$ 3,765,836	\$ 4,082,077

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 2016-17 no transfers-out were recorded for debt service on the 2009A Bond due to the City's filing of bankruptcy protection on June 28, 2012.

This fund had no interfund loans receivable/payable.

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).

As of January 19, 2016 Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206: Exempted fee for non-residential projects citywide until General Plan and Nexus Study are completed; exempted Parkland fee for residential projects in the "Greater Downtown Area" until December 31, 2018 (Resolution 2016-01-12-1206); exempted Parkland fee if qualified for the Stockton Economic Stimulus Program (Resolution 2015-11-17-1602) for single-family or multi-family residential projects developed within the existing city limits until November 17, 2018, or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates.

		Effective date July 1, 2015	Effective date January 19, 2016	Effective date January 19, 2016
		Reso No. 2015-06-09-1606	Reso No. 2015-11-17-1602 & 2016-01-12-1206	Reso No. 2015-11-17-1602 & 2016-01-12-1206
		FY 2015-16	FY 2015-16	FY 2016-17
<u>Residential</u>				
Single Family Units	per unit	\$ 2,798.00	\$ 2,798.00	\$ 2,798.00
Multiple Family Units	per unit	\$ 1,712.00	\$ 1,712.00	\$ 1,712.00
Guest Rooms		EXEMPT	EXEMPT	EXEMPT
<u>Residential - Greater Downtown Area & SESP</u>				
Single Family Units	per unit	\$ -	\$ -	\$ -
Multiple Family Units	per unit	\$ -	\$ -	\$ -
Guest Rooms		EXEMPT	EXEMPT	EXEMPT
<u>Non-Residential</u>				
Office/ High Density		EXEMPT	EXEMPT	EXEMPT
Retail/ Medium Density		EXEMPT	EXEMPT	EXEMPT
Warehouse/ Low Density		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, 2017

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

Revenues

Interest

Other revenues

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments

Interest receivable

Total assets

Total liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less encumbrances and capital project appropriations

Ending Available Fund Balance (Deficit)

Total FY 2015-16	Total FY 2016-17
\$ 354,193	\$ 360,424
6,231	558
-	390
6,231	948
-	-
6,231	948
\$ 360,424	\$ 361,372

\$ 359,542	\$ 360,205
882	1,167
360,424	361,372
-	-
\$ 360,424	\$ 361,372

\$ 360,424	\$ 361,372
(341,921)	(341,921)
\$ 18,503	\$ 19,451

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 July 1, 2015 Reso No. 2015-06-09-1606		Effective date July 1, 2015 Reso No. 2015-06-09-1606	
	FY 2015-16		FY 2016-17	
STREET TREES IMPACT Fees:				
Per tree with no barrier	\$	140.00	\$	140.00
Per tree with barrier	\$	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, 2017

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ 144,609	\$ 147,152
Revenues		
Interest	2,543	227
Total revenues	2,543	227
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	2,543	227
Ending Fund Balance	\$ 147,152	\$ 147,378

Balance Sheets

Assets		
Cash and investments	\$ 146,792	\$ 146,902
Interest receivable	360	476
Total assets	147,152	147,378
Total fund balance	\$ 147,152	\$ 147,378

Available Fund Balance

Total fund balance	\$ 147,152	\$ 147,378
Less capital project appropriations	(138,786)	(138,786)
Ending Available Fund Balance (Deficit)	\$ 8,366	\$ 8,592

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, 2015 Reso No. 2015-06-09-1606		Effective date July 1, 2016	
STREET TREES IMPACT Fees:		FY 2015-16		FY 2016-17	
Street name sign	per sign	\$	270.00	\$	270.00
Regulatory sign fee	per sign	\$	410.00	\$	410.00
Speed limit sign	per sign	\$	194.00	\$	194.00

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, 2017

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

Revenues

Interest

Refunds and Reimbursements

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 liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less capital project appropriations

Ending Available Fund Balance (Deficit)

Total FY 2015-16	Total FY 2016-17
\$ 133,269	\$ 131,551
2,282	204
-	-
2,282	204
4,000	-
4,000	-
(1,718)	204
\$ 131,551	\$ 131,754

\$ 131,229	\$ 131,329
322	426
131,551	131,754
-	-
\$ 131,551	\$ 131,754

\$ 131,551	\$ 131,754
(127,537)	(127,537)
\$ 4,014	\$ 4,217

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, 2017

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

Revenues

Interest 276
Refunds and Reimbursements -
Total revenues 276

Expenditures

Capital projects 22,396
Total expenditures 22,396

Excess (deficiency) of revenues over (under) expenditures (22,120)

Ending Fund Balance

Balance Sheets

Assets

Cash and investments 11,715
Interest receivable 33
Total assets 11,748

Liabilities

Total liabilities -
Total fund balance 11,748

Available Fund Balance

Total fund balance 11,748
Ending Available Fund Balance (Deficit) 11,748

Total FY 2015-16	Total FY 2016-17
\$ 33,868	\$ 11,748
276	45
-	11,698
276	11,743
22,396	-
22,396	-
(22,120)	11,743
\$ 11,748	\$ 23,491

\$ 11,715	\$ 23,428
33	63
11,748	23,491
-	-
\$ 11,748	\$ 23,491

\$ 11,748	\$ 23,491
\$ 11,748	\$ 23,491

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, 2017

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

Revenues

Interest

Refunds and Reimbursements

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 liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less capital project appropriations

Ending Available Fund Balance (Deficit)

	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ 86,638	\$ 75,979
Revenues		
Interest	1,341	152
Refunds and Reimbursements	-	10,000
Total revenues	1,341	10,152
Expenditures		
Capital projects	12,000	-
Total expenditures	12,000	-
Excess (deficiency) of revenues over (under) expenditures	(10,659)	10,152
Ending Fund Balance	\$ 75,979	\$ 86,131

Assets		
Cash and investments	\$ 75,792	\$ 85,863
Interest receivable	187	268
Total assets	75,979	86,131
Total liabilities	-	-
Total fund balance	\$ 75,979	\$ 86,131

Available Fund Balance		
Total fund balance	\$ 75,979	\$ 86,131
Less capital project appropriations	(39,420)	(39,420)
Ending Available Fund Balance (Deficit)	\$ 36,559	\$ 46,711

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, 2017

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

Revenues

Interest
Refunds and Reimbursements
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 liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less capital project appropriations

Ending Available Fund Balance (Deficit)

Total FY 2015-16	Total FY 2016-17
\$ 202,061	\$ 202,571
3,510	310
-	-
3,510	310
3,000	-
3,000	-
510	310
\$ 202,571	\$ 202,881

\$ 202,075	\$ 202,226
496	655
202,571	202,881
-	-
\$ 202,571	\$ 202,881

\$ 202,571	\$ 202,881
(194,812)	(194,812)
\$ 7,759	\$ 8,069

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, 2017

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

Revenues

Interest

Refunds and Reimbursements

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 liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less capital project appropriations

Ending Available Fund Balance (Deficit)

Total FY 2015-16	Total FY 2016-17
\$ 455,836	\$ 421,848
7,409	711
-	21,698
7,409	22,409
41,396	-
41,396	-
(33,987)	22,409
\$ 421,849	\$ 444,257

\$ 420,811	\$ 442,845
1,038	1,412
421,849	444,257
-	-
\$ 421,849	\$ 444,257

\$ 421,849	\$ 444,257
(361,769)	(361,769)
\$ 60,080	\$ 82,488

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, 2015 Reso No. 2015-06-09-1606	Effective date July 1, 2016
STREET TREES IMPACT Fees:		FY 2015-16	FY 2016-17
Street light In Lieu	per linear foot	\$ 32.50	\$ 32.50

Note: Developers install street lighting in 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, 2017

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

Revenues

Fees	
Interest	
Total revenues	

Expenditures

Capital Projects	
Total expenditures	

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and Investments	
Interest receivable	
Accounts receivable	
Total Assets	

Liabilities

Accounts Payable	
Deferred Fees	
Total Liabilities	
Total Fund Balance	

Available Fund Balance

Total Fund Balance	
Less encumbrances and capital project appropriations	
Ending Available Fund Balance (Deficit)	

Total FY 2015-16	Total FY 2016-17
\$ 1,918,899	\$ 2,461,641
516,880	159,680
40,493	5,133
557,373	164,813
14,631	19,280
14,631	19,280
542,742	145,533
\$ 2,461,641	\$ 2,607,174

\$ 2,456,686	\$ 2,599,470
5,565	8,359
-	454,548
2,462,251	3,062,377
610	
-	655
-	454,548
610	455,203
\$ 2,461,641	\$ 2,607,174

\$ 2,461,641	\$ 2,607,174
(583,475)	(668,284)
\$ 1,878,166	\$ 1,938,890

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.

This fund had no interfund loans payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

Fees are for all "Fee Areas"		Effective date July 1, 2015 Reso No. 2015-06-09-1606		Effective date July 1, 2016	
		FY 2015-16		FY 2016-17	
<u>Residential</u>					
Single Family Unit	per unit	\$	187.00	\$	187.00
Multiple Family Units	per unit	\$	127.00	\$	127.00
Guest Rooms	per room	\$	120.00	\$	120.00
<u>Non-Residential</u>					
Office/ High Density	per 1000 sq. ft.	\$	329.00	\$	329.00
Retail/ Medium Density	per 1000 sq. ft.	\$	689.00	\$	689.00
Warehouse/ Low Density	per 1000 sq. ft.	\$	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, 2017

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

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

Total other financing sources

Ending Fund Balance

Balance Sheet

Assets

Cash

Interest receivable

Fixed assets

Total assets

Total liabilities

Total fund balance

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ (2,898,808)	\$ (3,858,773)
Revenues		
Fees	413,471	434,380
Interest	(15,899)	(62,480)
Total revenues	397,572	371,900
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	397,572	371,900
Other financing sources (uses)		
Transfers out - debt service 2002A Water Bond (a)	(241,431)	(242,137)
Transfers out - debt service 2005A Water Bond (a)	(1,115,653)	(1,139,984)
Allowance for uncollectible receivable	(453)	-
Total other financing sources	(1,357,537)	(1,382,121)
Ending Fund Balance	\$ (3,858,773)	\$ (4,868,994)
Balance Sheet		
Assets		
Cash	\$ (3,858,773)	\$ (4,892,491)
Interest receivable	-	(15,737)
Fixed assets	-	39,234
Total assets	(3,858,773)	(4,868,994)
Total liabilities	-	-
Total fund balance	\$ (3,858,773)	\$ (4,868,994)
Available Fund Balance Calculation		
Total fund balance	\$ (3,858,773)	\$ (4,868,994)
Ending Available Fund Balance (Deficit)	\$ (3,858,773)	\$ (4,868,994)

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 2016-17. There were transfers out of \$242,137 for debt service on the 2002 Water Revenue Bonds and \$1,139,984 for debt service on the 2005 Water Revenue Bonds.
- (b) Water Connection fee assets were transferred to operating funds 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, 2017, bonds totaling \$5,755,000 are due in installments ranging from \$840,000 to \$1,090,000 through October 1, 2022, with interest rates ranging from 4.8% 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 Stockton Public Financing Authority on November 3, 2005. As of June 30, 2017, bonds totaling \$24,230,000 are due in installments ranging from \$150,000 to \$1,875,000 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

	2016	2017
	CR#2015-06-09-1606	
Connection Charges		
Single Family	\$2,170.01	\$2,172.18
Multi-Family - First Meter	\$2,170.01	\$2,172.18
Each Additional Unit(s) - Multi Family	\$1,750.84	\$1,752.59
Non - Residential Connections		
5/8 & 3/4 in. Meter	\$2,170.01	\$2,172.18
1 in. Meter	\$4,087.84	\$4,091.93
1 1/2 in. meter	\$9,241.74	\$9,250.98
2 in. meter	\$13,065.02	\$13,078.09
3 in. meter	\$27,747.57	\$27,775.32
4 in. meter	\$46,202.64	\$46,248.84
6 in. meter	\$100,448.93	\$100,549.38
8 in meter	n/a	\$150,440.05
10 in. meter	Formula based	Formula based
12 in. meter	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
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2016 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 = $[(\text{Flowrate}/30\text{gpm} \times \$2,135.84) + \$86,049.00]$

2017 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, 2017

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 2015-2016	Total 2016-2017
\$ (518,406)	\$ 2,973
884,865	915,185
1,953	(1,277)
886,818	913,907
273,855	461,418
91,585	374,304
365,440	835,722
521,378	78,185
\$ 2,972	\$ 81,158

Balance Sheet

Assets

Cash
Interest receivable
Accounts receivable
Total assets

\$ 2,972	\$ (112)
-	584
-	80,686
2,972	81,158
-	-
\$ 2,972	\$ 81,158

Total liabilities

Total fund balance

Available Fund Balance

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 2,972	\$ 81,158
\$ 2,972	\$ 81,158

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) Aside from debt service transfers, the Delta Water Supply Project (DWSP) Surface Water Connection Fee Fund had no transfers-in/out in fiscal year 2017. There were transfers out of \$461,418 for debt service on the 2002 Water Revenue Bonds and \$374,304 for debt service on the 2005 Water Revenue Bonds.

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. The final payment on these bonds was paid October 1, 2016. The bonds were issued for the design and construction of the first phase of the Delta Water Supply Project. Repayment of the bonds was 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, 2017, 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 Authority. The City was notified that under sequestration the subsidy payment would be reduced by 6.9% for the federal fiscal year ending September 30, 2017.

REVENUE BONDS, 2010 SERIES A (Water Capital Improvement Projects)

The 2010 Water Revenue Bonds Series A (Delta Water Supply Project) (the "2010A Bonds") were issued in the amount of \$55,000,000 by the Stockton Public Financing Authority (SPFA) on October 20, 2010. The SPFA originally issued the 2010A Bonds as variable rate demand bonds in weekly mode. Due to an inability to successfully obtain a new Letter of Credit while in Chapter 9 bankruptcy, the 2010A Bonds were remarketed in a long-term, fixed rate mode on November 26, 2013. As of June 30, 2017, bonds totaling \$53,675,000 are due in installments ranging from \$130,000 to \$16,500,000 beginning October 1, 2017 through October 1, 2040, with interest rates ranging from 4.00% to 6.25% 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 Authority.

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

FEE SCHEDULE: DWSP SUPPLY FEE

Description	2016 CR#2015-06-09-1606	2017
3/4 inch meter	\$4,946	\$5,046
1 inch meter	\$8,260	\$8,427
1 1/2 inch meter	\$19,784	\$20,184
2 inch meter	\$26,362	\$26,895
3 inch meter	\$52,774	\$53,841
4 inch meter	\$82,450	\$84,117
6 inch meter	\$164,850	\$168,183
8 inch meter	\$263,770	\$269,103
10 inch meter	Formula based	Formula based
12 inch meter	Formula based	Formula based

Engineering Studies required under Senate Bill 221 and 610:

Deposit	\$12,500	\$12,500
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2016 Division Endnotes

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

2017 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, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Other revenues and financing sources (a)

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 3,226,468	\$ 3,350,525
67,989	73,084
56,068	(1,750)
-	-
124,057	71,334
-	-
124,057	71,334
\$ 3,350,525	\$ 3,421,859

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 3,350,525	\$ 3,421,859
\$ 3,350,525	\$ 3,421,859

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Future Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Other revenues and financing sources

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ (1,769,188)	\$ (1,705,187)
93,620	143,486
(29,619)	844
-	-
64,001	144,330
-	-
64,001	144,330
\$ (1,705,187)	\$ (1,560,857)

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ (1,705,187)	\$ (1,560,857)
\$ (1,705,187)	\$ (1,560,857)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Combined Treatment

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 2014 Wastewater Bond (a)

Allowance uncollectible receivables

Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 4,278,162	\$ 3,683,313
1,205,541	1,134,224
67,870	(1,713)
1,273,411	1,132,510
-	-
1,273,411	1,132,510
(1,857,858)	(1,869,788)
(10,403)	(1,340)
(1,868,261)	(1,871,128)
\$ 3,683,312	\$ 2,944,695

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 3,683,312	\$ 2,944,695
\$ 3,683,312	\$ 2,944,695

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, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Other revenues and financing sources

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 2014 Wastewater Bond (a)

Allowance uncollectible receivables

Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 1,355,453	\$ 1,065,864
400	-
20,642	(470)
-	-
21,042	(470)
-	-
21,042	(470)
(308,902)	(310,885)
(1,730)	(222.83)
(310,632)	(311,108)
\$ 1,065,863	\$ 754,286

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 1,065,863	\$ 754,286
\$ 1,065,863	\$ 754,286

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Westside Project

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

Transfers out - debt service 2014 Wastewater Bond (a)

Allowance uncollectible receivables

Total other financing sources

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ 19,928,566	\$ 19,902,934
895,912	259,200
339,557	(10,025)
1,235,469	249,175
-	-
1,235,469	249,175
(1,254,080)	(1,262,133)
(7,021)	(905)
(1,261,101)	(1,263,038)
\$ 19,902,934	\$ 18,889,071

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ 19,902,934	\$ 18,889,071
\$ 19,902,934	\$ 18,889,071

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Collection System #9

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Interest

Total revenues

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Total FY 2015-16	Total FY 2016-17
\$ (15,858,905)	\$ (16,131,618)
(272,713)	8,335
(272,713)	8,335
-	-
(272,713)	8,335
\$ (16,131,618)	\$ (16,123,283)

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

\$ (16,131,618)	\$ (16,123,283)
\$ (16,131,618)	\$ (16,123,283)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

WASTEWATER CONNECTION FEE: To provide expansion of collection and treatment capacities in

Statement of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Total revenues

Expenditures

Capital projects

Operating Expense

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses)

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 2015-16	Total FY 2016-17
\$ 11,160,557	\$ 10,165,830
2,263,462	1,609,994
181,805	(4,780)
2,445,267	1,605,214
-	(1,026)
-	(1,026)
2,445,267	1,606,240
(3,420,840)	(3,442,807)
(19,153)	2,468
-	(10,762)
(3,439,993)	(3,451,101)
\$ 10,165,830	\$ 8,320,970

Balance Sheet

Assets

Cash

Interest receivable

Accounts receivable, net

Loans to RDA - Midtown & Successor Agency (c)

Allowance uncollectible receivables

Total assets

Liabilities

Accrued payroll

Total liabilities

Total fund balance

\$ 10,136,400	\$ 8,214,886
23,855	25,954
5,661	80,300
43,748	43,748
(43,748)	(43,748)
10,165,916	8,321,140
85	170
85	170
\$ 10,165,830	\$ 8,320,970
\$ 10,165,830	\$ 8,320,970
\$ 10,165,830	\$ 8,320,970

Available Fund Balance Calculation

Total fund balance

Ending Available Fund Balance (Deficit)

NOTES TO THE ANNUAL REPORT: See next page.

WASTEWATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

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

- (a) In FY 2016-17, there were transfers out in the amount of \$3,442,807 for debt service on the 2014 Wastewater bonds.
- (b) Wastewater Connection fee assets were transferred to operating fund in FYs 2011 -2015, had none in FY 2015-16, and \$10,762 in FY 2016-17
- (c) This fund had no new loans payable or loans receivable during the fiscal year. Outstanding loans receivable as of June 30, 2017 are \$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, 2017.

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 Stockton Public Financing Authority on November 24, 2014. As of June 30, 2017, bonds totaling \$62,865,000 are due in annual installments of principal ranging from \$3,490,000 to \$6,530,000 through September 1, 2029, with interest rates ranging from 4.000% to 5.000% on the bonds outstanding. The bonds were issued to advance refund 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 Duplex, triplex, apartments - any size RV site @ .50 due/space	Home Unit	300 = 1.0 SFU 210 = .7	
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) Drive thru: 100 veh/day @10 gal/veh	40 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	Restaurants 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, 2017

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	Total FY 2015-16	Total FY 2016-17
Beginning fund balance	\$ 190,828	\$ 521,938
Revenues		
Fees	422,242	275,608
Interest	7,869	2,197
Total revenues	430,111	277,805
Expenditures		
Operating expenditures	99,001	93,286
Total expenditures	99,001	93,286
Excess (deficiency) of revenues over (under) expenditures	331,110	184,519
Ending Fund Balance	\$ 521,938	\$ 706,457
Balance Sheets		
Assets		
Cash and investments	\$ 523,984	\$ 707,426
Interest receivable	1,130	2,087
Accounts Receivable	-	64,779
Total assets	525,114	774,293
Liabilities		
Accounts payable	3,176	3,057
Deferred Revenue	-	64,779
Total liabilities	3,176	67,836
Total fund balance	\$ 521,938	\$ 706,457
Available Fund Balance		
Total fund balance	\$ 521,938	\$ 706,457
Ending Available Fund Balance (Deficit)	\$ 521,938	\$ 706,457

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 2016-17 the Public Facilities Fee Program - Administration Fee Fund had no transfers-in/out.

This fund had no interfund loan receivables/payables during the fiscal year.

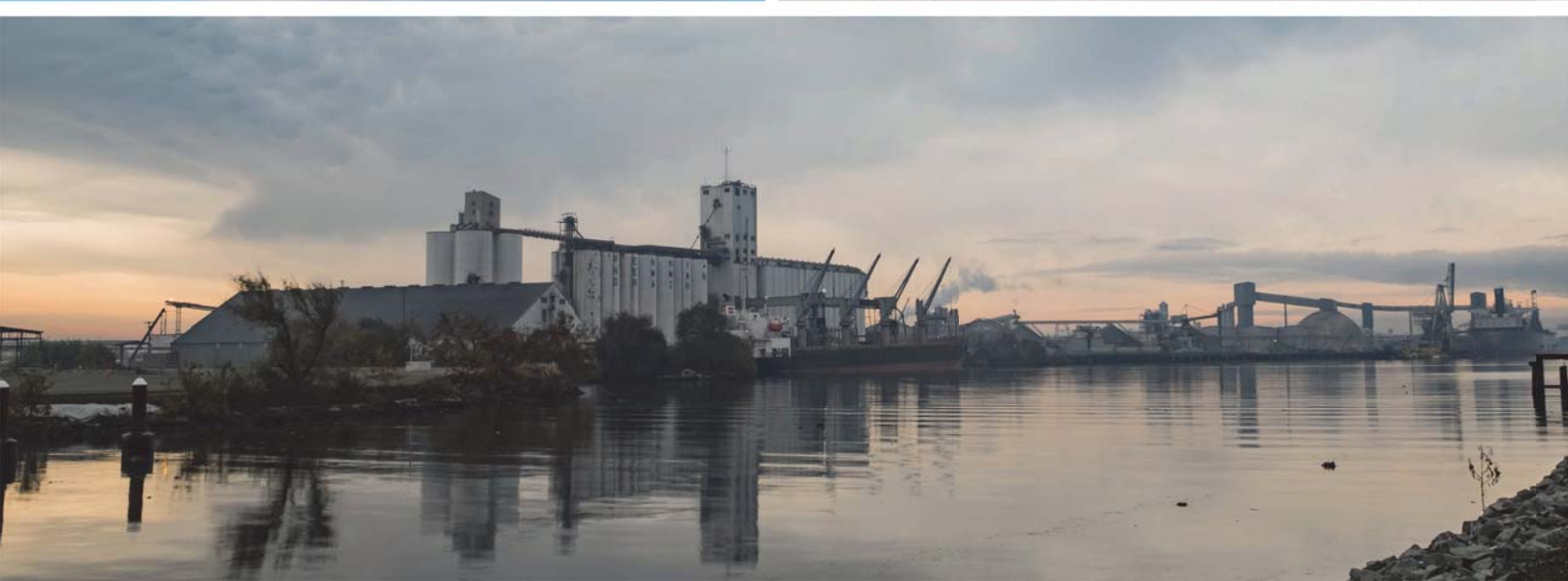
FEE SCHEDULE:

		Effective date July 1, 2015 Reso No. 2015-06-09-1606 FY 2015-16	Effective date July 1, 2016 FY 2016-17
% of Administrative fee charged on total Public Facilities Fees assessed	Governmental Funds	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%



Pass-through Fees:

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, 2017

AGRICULTURAL LAND MITIGATION IMPACT FEE: To mitigate for 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 The 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

Total liabilities

Total fund balance

Available Fund Balance

Total fund balance

Ending Available Fund Balance (Deficit)

Total FY 2015-16	Total FY 2016-17
\$ -	\$ 16
11,543	-
-	-
16	-
11,559	-
11,543	16
11,543	16
16	(16)
16	-
\$ 16	\$ -

\$ 16	\$ -
-	-
16	-
-	-
-	-
\$ 16	\$ -

\$ 16	\$ -
\$ 16	\$ -

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"

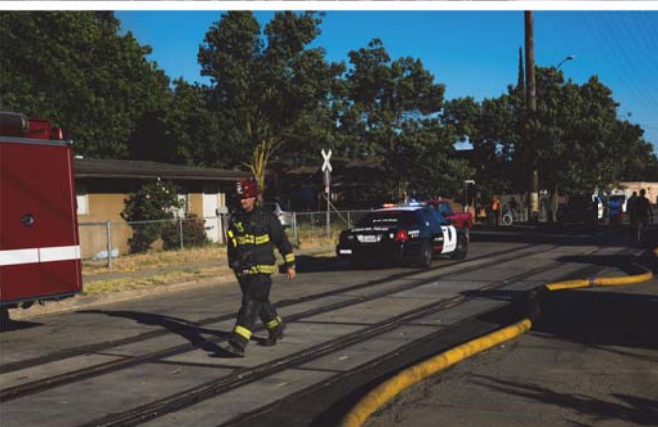
Fees are for all "Fee Areas"			Effective date 7/1/2015 Reso No. 2015-06-09-1606		Effective date 7/1/2016
<u>Residential</u>			FY 2015-16		FY 2016-17
Single Family Units	per acre of net parcel area	\$	14,352.00	\$	14,352.00
Multiple Family Units	per acre of net parcel area	\$	12,841.00	\$	12,841.00
Guest Rooms	per acre of net parcel area	\$	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
Retail/ Medium Density	per acre of net parcel area	\$	11,758.00	\$	11,758.00
Warehouse/ Low Density	per acre of net parcel area	\$	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.



REQUIRED FEE FUND SUMMARY REPORTS

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



Deferred Impact Fees Summary

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

<u>Fee Type</u>	<u>Fee Area Zone</u>	<u>Total Fiscal Year FY 2015-16</u>	<u>Total Fiscal Year FY 2016-17</u>
Street Improvements	Citywide	\$ 166,687	\$ 567,214
Traffic Signals	Citywide	1,790	1,434
Traffic Signals	Zone 1	2,658	3,470
Traffic Signals	Zone 2	732	153
Traffic Signals	Zone 3	698	1
Traffic Signals	Zone 4	573	286
Community Recreation Centers	Citywide	1,370	356
City Office Space	Citywide	4,188	32,740
Fire Stations	Citywide	3,403	61,469
Libraries	Citywide	3,338	63,724
Police Stations	Citywide	9,555	78,086
Air Quality	Citywide	-	454,548
Administration	Citywide	-	64,779
Agriculture Mitigation Fee	Citywide	-	538,237
8 inch meter		\$ 194,992	\$ 1,866,498

Note: Per city policy, fees collected within 60 days from year end are recorded as revenue; fees not collected within that period are recorded as deferred revenue. At June 30, 2017, \$1,866,498 was recorded as deferred revenue.

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2017

Loan from Fund: Initial Date	Loan to Fund: Council Resolution Number	Total Fiscal Year FY2015-16	Total Fiscal Year FY2016-17
Street Improvements Fund 910/913 8/12/03	Midtown Fund 337/634 03-0096	69,598	-
Street Improvements Fund 910/913 06/30/05	Comm. Recreation Centers Fund 920 04-0333	2,879,642	2,906,770
Allowance for uncollectible loans Fund 910 Street Improvements Fund 910/913 06/30/05	Fire Stations Fund 940 04-0333	586,550	589,504
Allowance for uncollectible loans Fund 913 Street Improvements Fund 910/915 06/30/05	Police Stations Fund 960 04-0333	1,234,714 (4,770,504)	1,248,169 (4,744,443)
Allowance for uncollectible loans Fund 910 Total loans receivable Street Improvements Funds 910- 915		-	-
City Office Space Fund 930 8/12/03	Midtown Fund 337/634 03-0096	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	1,948,126 (1,948,126)	1,966,886 (1,966,886)
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)	- -
Allowance for uncollectible loans Fund 960 Total loans receivable Police Stations Fund 960		-	-
Wastewater Connection Fee Fund 434 8/12/03	Midtown Fund 337/634 03-0096	43,747	-
Wastewater Connection Fee Fund 434 06/30/05	Wastewater Fund 431 04-0333	(43,747)	-
Allowance for uncollectible loans Fund 434 Total loans receivable Wastewater Connection Fee Fund 434		-	-
Total Interfund Loans		\$ -	\$ -

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 \$4,744,443 are due to this fund as of 06/30/2017: \$2,906,770 from the Community Centers-Citywide Fund 920, \$589,504 from the Fire Stations Fund, and \$1,248,169 from the Police Stations Fund. In fiscal year 2016-17 interest accrued in the amount of \$44,048 was added to the principal and allowance for uncollectible loans. The RDA-SA loan of \$1,593 was paid off in FY 2014-15. Loan and allowances for uncollectible balances of \$20,916 were consolidated from the Old Regional Fee Fund into the Street Improvements Fund in FY 2013-14. In FY2016-17, \$69,598 in loans to the Redevelopment Agency Midtown Project Areas Fund 634 were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).

Regional Street Improvements Fund 917 Citywide: In FY 2013-14 interfund loans receivable and the respective allowance for uncollectibles 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 were due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible of \$4,468 had been recorded for those loans as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2). 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 were due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible of \$10,427 had been recorded for those loans as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2). 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 were due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans of \$5,184 had been recorded for this loan as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).

Libraries Fund 950 Citywide: Interfund loans receivable in the amount of \$1,966,886 were due to this fund from the Fire Stations Fund 940 as of 6/30/2017. During FY 2016-17 interest accrued of \$18760 was added to the principal and allowance for uncollectible loans. An allowance of \$1,966,886 has been recorded for this loan as of June 30, 2017.

Police Stations Fund 960 Citywide: Interfund loans receivable in the amount of \$10,530 were due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans of \$10,530 had been recorded for this loan as of June 30, 2016. In fiscal year 2016-17, these loans were written off at the dissolution of the redevelopment agency due to the determination that these loans represent a building permit fee deferral and do not meet the criteria of interfund loans per HSC section 34191.4 (b) (2).

Air Quality Fund 990 Citywide: An interfund loan receivable was paid in full from the Central Parking District Fund in FY 2014-15. In FY 2014-15 interest accrued 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 \$43,748 are due to this fund as of 6/30/2017 from RDA-SA Midtown Fund 634; an allowance for uncollectible loans of \$43,748 has been recorded for these loans as of June 30, 2017. The RDA-SA loan of \$2,494 was paid off in FY 2014-15.

NOTE: These Loans will remain until such time that development revenues are restored and repayment can be scheduled per council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250. 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, 2017

Loan to Fund: Initial Date	Loan from Fund: Council Resolution Number	Total Fiscal Year FY 2015-16	Total Fiscal Year FY 2016-17
Comm. Recreation Centers Fund 920 06/30/05	Street Improvements Fund 910/915 04-0333	2,879,642	2,906,770
Comm. Recreation Centers Fund 920 01/16/07	Capital Improvement Fund 301 07-0029	980,738	991,738
Allowance for loans payable Fund 920		(3,860,380)	(3,898,508)
Total loans payable Community Recreations Fund 920		-	-
Fire Stations Fund 940 06/30/05	Street Improvements Fund 910/913 04-0333	586,550	589,504
Fire Stations Fund 940 10/02/07	Libraries Fund 950 07-0412	1,948,126	1,966,886
Allowance for loans payable Fund 940		(2,534,676)	(2,556,389)
Total loans payable Fire Stations Fund 940		-	-
Police Stations Fund 960 06/30/05	Street Improvements Fund 910/915 04-0333	1,234,714	1,248,169
Allowance for loans payable Fund 960		(1,234,714)	(1,248,169)
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 of \$3,898,508 are due from this fund as of 6/30/2017, \$2,906,770 to the Street Improvements Fund 910 and \$991,738 to the General Capital Improvements Fund 301. During fiscal year 2016-17 interest accrued of \$38,128 was added to the principal and the allowance of those loans. An allowance for uncollectable loans of \$3,898,508 has been recorded as of June 30, 2017.

Fire Stations Fund 940 Citywide: Interfund loans payable of \$2,556,389 are due from this fund as of 6/30/2017, \$589,504 to the Street Improvements Fund 910 and \$1,966,886 to the Libraries Fund 950. During FY 2016-17 interest accrued of \$21,713 was added to the principal and allowance of those loans. An allowance for uncollectable loans of \$2,556,389 has been recorded as of June 30, 2017.

Police Stations Fund 960 Citywide: Interfund loans payable of \$1,248,169 are due from this fund to the Street Improvements Fund 910 as of 6/30/2017. During FY 2016-17 interest accrued of \$13,455.48 was added to the loan principal and allowance. An allowance for uncollectable loans of \$1,248,169 has been recorded as of June 30, 2017.

NOTE: These loans will remain until such time that development revenues are restored and repayment can be scheduled per Council action dated Aug 23, 2011 (Agenda 15.4) Reso 11-0250. Interest is based on the City Of Stockton's annual pooled investment earnings rate.

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	Project No.	2015-16	2016-17
<u>PFF-Street Improvement Impact Fees</u>			
CIP & Grant Applications	3020/PWCPGT	\$ 3,402	\$ 1,800
Tam O' Shanter/Castle Oaks	3020/PW1443	4,631	7,699
Little John Creek-Reimbursement	9165	3,144	3,583
Lower Sacramento Rd Reimbursement	9261	46,623	262,255
Manthey Rd Relocation	9281	23,191	-
Lower Sacramento Rd Widening	9718	-	52,604
Eight Mile Rd./SPRR E Grade Sep.	9829	-	77,803
Morada Ln Grade Separation	9834	-	(129,897)
Total		5,047	282,044
<u>PFF-Regional Transportation Impact Fees</u>			
Arch Road/ SR 99 Interchange	9944	17,206	-
Total		17,206	-
<u>PFF-Traffic Signal Impact Fees</u>			
Arch Road Fiber Optic Traffic Signal	PW7239	-	77,129
Davis Rd/Wagner Height Traffic Signals	9746	366	
Traffic Signal Modifications	9934	13,326	
Benjamin Holt/Inglewood Traffic Signals	9744	-	(237)
Traffic Signal Modifications	9934	8,907	
Total		22,599	76,892
<u>PFF-Community Centers Impact Fees</u>			
Interfund Loan Interest		16,790	38,128
		16,790	38,128
<u>PFF-City Office Space Impact Fees</u>			
Total		-	-

PUBLIC IMPROVEMENT EXPENDITURE DETAIL

	Project No.	2015-16	2016-17
<u>PFF-Fire Station Impact Fees</u>			
Interfund Loan Interest			21,714
Total			21,714
<u>PFF-Library Impact Fees</u>			
Book Augmentation Fund	9202	206,638	91,940
Total		206,638	91,940
<u>PFF-Police Station Impact Fees</u>			
Total		-	-
<u>PFF-Parkland Impact Fees</u>			
Wilson Way Underpass ADA Ramp	PW7064	-	(12)
Feather River Dr. Dog Park	9259	7,651	-
Detention Basin Soccer Complex	9815	22,406	-
Total		30,057	(12)
<u>PFF-Street Tree Impact Fees</u>			
Total		-	-
<u>PFF-Street Signs Impact Fees</u>			
Total		-	-
<u>PFF-Street Lights Impact Fees</u>			
Wood Pole Replacement	3020/PW1523	41,396	-
Total		41,396	-
<u>PFF-Air Quality Impact Fees</u>			
Pershing Ave Corridor Adaptive Traffic Control System	3020/PW1311	-	3,848
Green Initiatives	9276	13,665	15,432
Benjamin Holt/Inglewood Ts	9744	1,721	-
Wilson Way, Adaptive Tcs	9747	(755)	-
Total		14,631	19,280
<u>PFF-Wastewater Connection Fees</u>			
Total		-	-
<u>PFF-Water Connection Fees</u>			
Downtown Sewer Coll Upgrad type	M17018/7703	-	9,736
Total		-	9,736
<u>PFF-Water Connection Fees</u>			
Total		-	-
Total -All Public Improvements		\$ 354,364	\$ 518,009

Note: This Public Improvement Expenditure Detail includes capital project related

Project Listing - Five Year Capital Improvement Program 2017-2021 - PFF

(Dollars in thousands)

	Project No.	Remaining Appropriation at 6/30/16	2016-17 Adopted	2017-18 Adopted	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Parks/Parkland Citywide								
Misasi Park	9131	2	\$ -	\$ -	\$ -	\$ -	\$ -	2,206
La Morada Neighborhood Park	9173	1,598	-	-	-	-	-	-
Delta Water Supply Project	9184	-	-	-	-	-	-	-
John Peri Neighborhood Park	9204	-	-	-	-	-	-	-
Fong Park (Blossom Ranch)	9207	772	-	-	-	-	-	-
Spanos Parks Baxter	9229	20	-	-	-	-	-	-
Feather River Drive Dog Park	9259	-	-	-	-	-	-	-
Detention Basin Soccer Complex	9815	22	-	-	-	-	-	-
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	14	-	-	-	-	994	-
Cannery Park 7.48 Acre Neighborhood Park	9271	-	-	-	-	-	3,380	-
		2,553	-	-	-	2,533	9,685	2,206
Library								
New Library	1432	150	-	-	-	-	-	-
Northwest Branch Library on Thornton Road	9112/PW1730	527	-	100	-	-	5,975	-
New Library Facility Study	9262	472	-	-	-	-	-	-
Northwest Stockton Multi-Purpose	9737	3,003	-	-	-	-	-	-
Northeast Branch Library	9953/PW1724	763	-	250	-	-	7,304	-
		4,915	-	350	-	-	13,279	-
Air Quality Citywide								
Filbert Street/Miner Avenue Traffic Signal	1310	36	-	-	-	-	-	-
Pershing Avenue Corridor Adaptive Traffic Control	1311	-	55	-	-	-	-	-
March Lane Adaptive Traffic Control	1312	-	35	-	-	-	-	-
Montauban /Swain Roundabout	1315	2	-	-	-	-	-	-
Green Initiatives	9276	314	-	-	-	-	-	-
Fiber Optic Network Expansion	9741	82	-	-	-	-	-	-
Traffic Signal Control System	9906	137	-	-	-	-	-	-
		570	90	-	-	-	-	-
Regional Street Improvements								
Arch Road/SR99 Interchange Improvements	9944	175	-	-	-	-	-	-
Lower Sacramento Road and Pixley Slough Bridge	0000	-	-	-	-	-	-	2,036
Lower Sacramento Road Widening	0000	-	-	-	-	-	2,350	12,430
		175	-	-	-	-	2,350	14,466
Street Improvement Fees								
Filbert Street/Miner Avenue Traffic Signal	1310	35	-	-	-	-	-	-
Montauban /Swain Roundabout	1315	110	-	-	-	-	-	-
French Camp Road/I-5 Interchange Landscaping	1418	750	-	-	-	-	-	-
Tam O'Shanter Drive / Castle Oaks Drive Roundabout	1443	65	-	-	-	-	-	-

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	Project No.	Remaining Appropriation at 6/30/16	2016-17 Adopted	2017-18 Adopted	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St	1516	43	-	114	-	-	-	-
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes	1518	19	15	199	-	-	-	-
Little John Creek Reimb. Agreem.	9165	141	-	-	-	-	-	-
Lower Sac. Rd Reimb Agreem.	9261	181	-	-	-	-	-	-
Arch Rd/B St Reimb Agreem.	9277	-	-	-	-	-	-	-
Manthey Road Relocation COS	9281	170	-	-	-	-	-	-
Developers Reimbursements	9711	5,853	-	-	-	-	-	-
Lower Sacramento Rd. widening/UPRR	9718	108	-	-	-	-	-	-
Eight Mile/SR 99 Interchange	9719	135	-	-	-	-	-	-
Eight Mile/UPRR wWest Grade Separation	9716	1,134	-	-	-	-	-	-
Morada Lane/SR 99 Interchange	9720	43	-	-	-	-	-	-
Eight Mile/UPRR East Grade Separation	9829	126	-	-	-	-	-	-
Sperry Road Extension	9837	-	32	-	-	-	-	-
Hammer/SR99 Interchange Imps	9942	535	-	-	-	-	-	-
Bus Rapid Transit 1-B	1515	33	-	-	585	-	-	-
West Lane Traffic Responsiveness Signal Control	0000	-	-	24	-	-	-	-
Grant Match Program	0000	-	-	-	300	300	300	300
		9,480	47	337	885	300	300	300

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Street Trees Citywide								
Street Tree Planting	9118	292	-	-	-	-	-	-
Residential Development Street Trees	1524	50	-	-	-	-	-	-
		342	-	-	-	-	-	-
Street Signs Citywide								
Street Name Sign Installation	9176	59	-	-	-	-	-	-
Residential Development Signs	1525	80	-	-	-	-	-	-
		139	-	-	-	-	-	-
Street Lights Citywide								
Miracle Mile Street Lighting Replacement	0000		-	-	-	-	-	612
Wood Pole Replacement & Infill Stet Lighting Program	1523	10	-	-	105	511	-	-
Installation	9191	362	-	-	-	-	-	-
		372	-	-	105	511	-	612
Traffic Signals								
Benjamin Holt Cumberland traffic Signal	9743	2	-	-	-	-	-	-
Benjamin Holt Drive/Inglewood Avenue Traffic Signal	9744	3	-	-	-	-	-	-
Arch Road Traffic Signal Fiber Optic	7239	115	-	-	-	-	-	-
Traffic Signal Control System Program	1522	60	-	-	-	-	-	-
		180	-	-	-	-	-	-
Total-Public Facilities Fee Projects		18,726	\$ 137	\$ 687	\$ 990	\$ 3,344	\$ 25,614	\$ 17,584