

Public Facilities Fee Annual Report Fiscal Year 2017-2018



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





CITY OF STOCKTON

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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
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

December 28, 2018

TO: Kurt Wilson, City Manager

FROM: Matt Paulin, Chief Financial Officer

SUBJECT: **FY 2017-18 PUBLIC FACILITY FEE ANNUAL REPORTS**

In accordance with the provisions of the State of California and Government Code Section 66006, as amended, 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, 2018. The prior fiscal year's 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, no 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. Stockton began collection of the fees in November 1988.

The City collects fees when it issues building permits for the purpose of mitigating impacts caused by new development on certain public facilities. The City then uses the fee revenue to finance the acquisition, construction, and improvement of public facilities needed as a result of new development. The City has established separate funds to account for the fees 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	DWSP 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. The City collects and retains all PFFs, except Agricultural Land Mitigation revenues, which the City remits to an agency trust (referred to as "pass-through" fees).

Information in the Annual Report

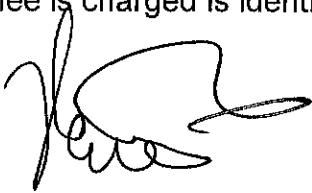
As specified by State law, the annual report must include: A brief description of the type of fees in the fund, the beginning and ending fund balances by public facility type for the fiscal year, as well as any changes to the fund balance, the fees collected and the interest earned. The report must also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

Government Code section 66001 (2) requires the local agency to identify the use to which the fee is to be allocated; and if the use is financing public facilities, the facilities shall be identified. In determining required findings under Government Code section 66001, subsection (D), the City practices a first-in, a first-out method to spend the collected fees. Government Code section 66006 (F) requires: "An identification of an approximate date by which the construction of a public improvement will commence if the agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement...". Stockton 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 the PFF funds.

The "Supplemental Reports" section contains information regarding deferred impact fees (accounts receivable balances) and inter-fund loans representing borrowing amongst City government funds. Per the City's Administrative Guidelines for the Public Facilities Fee Program, the City of Stockton has a fee deferral program. As of June 30, 2018, the City deferred \$204,678 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.

The City also has \$5,536,779 in outstanding PFF interfund loans. In August 2018, City Council approved a 20-year repayment plan for these loans (per Resolution #2018-08-21-1107). This report reflects the first installment of loan repayments, which totaled \$1,246,625.

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



MATT PAULIN
CHIEF FINANCIAL OFFICER

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

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

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

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

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

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

portion of the public facility attributable to the development on which the fee is imposed.*

** See the City's Fiscal Years 2018 – 2022 Capital Improvement Program adoption for more information.*

B. ADDITIONAL NOTES

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

The CIP relates the City's annual capital expenditures to a long-range plan for public improvements. By relating the plan for public improvements to the City's capacity for funding, and scheduling expenditures over a period of years, the CIP helps maximize the funds available.

The Stockton Economic Stimulus Program, adopted by City Council on November 17, 2015, and effective January 19, 2016 and will expire on December 30, 2020, implemented a Public Facilities Fee program reduction that provides for development impact fee reductions for both single-family and multi-family projects in Stockton. The areas of Public Facilities Fees reduced include city buildings and facilities, city parks and street improvements. The total fee reduction per single family home is approximately \$20,000 and \$14,080 per unit for multi-family residential. 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 Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased 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

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2022 . The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate impact development fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. All future planned

infrastructure needs are outlined in the Capital Improvement Program. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

E. DESCRIPTION OF PUBLIC FACILITY FEES As required by California Government Code

Section 66006 (b)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS THROUGH FEES

The City collects these fees and remits 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.

DEVELOPMENT IMPACT FEE



CITY OF STOCKTON

**STREET IMPROVEMENTS IMPACT FEE****SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018****STREET IMPROVEMENTS IMPACT FEE:**

Provides for traffic improvements necessary to accommodate the increase in transportation needs and traffic generated by new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 17,711,547	\$ 18,568,733
Revenues:		
Fees	1,143,619	2,981,223
Interest	39,150	19,608
Other revenues	-	790,101
Total revenues	\$ 1,182,768	\$ 3,790,933
Expenditures:		
Operating expenditures	-	31,007
Capital projects	281,534	199,218
Total expenditures	281,534	230,225
Excess (deficiency) of revenues over expenditures	\$ 901,235	\$ 3,560,707
Other financing sources (uses)		
Transfer in - from fund 920 interfund loan (Reso#2018-08-21-1107) (b)	-	308,442
Transfer in - from fund 940 interfund loan (Reso#2018-08-21-1107) (b)	-	563,616
Transfer in - from fund 960 interfund loan (Reso#2018-08-21-1107) (b)	-	234,284
Transfers out-allowance for uncollectible-loan to Community Centers Fund (920) (a)	(27,128)	(23,929)
Transfers out-allowance for uncollectible- loan to Fire Stations Fund (940) (a)	(2,954)	(14,277)
Transfers out-allowance for uncollectible- loan to Police Stations Fund (960) (a)	(13,456)	(14,146)
Transfers out - Multi-funded Project Fund	(510)	-
Total other financing sources (uses)	(44,048)	1,053,990
Ending Fund Balance	\$ 18,568,733	\$ 23,183,431

Balance Sheets

Assets:		
Cash and investments	18,512,781	22,480,650
Interest receivable	59,995	91,807
Accounts receivable	757,161	882,573
Allowance for uncollectible-Misc Receivables	(181,040)	(88,726)
Loan to Community Center Fund (920)(b)	2,906,770	2,622,257
Loan to Fire Stations Fund (940) (b)	589,504	40,165
Loan to Police Stations Fund (960)(b)	1,248,169	1,028,032
Allowance for uncollectible-interfund loans (b)	(4,744,443)	(3,690,453)
Total assets	\$ 19,148,896	\$ 23,366,305
Liabilities:		
Accounts payable	12,949	225
Deferred fees	567,214	182,650
Total liabilities	580,163	182,874
Total Fund Balance	\$ 18,568,733	\$ 23,183,431
Fund Balance		
Total fund balance	18,568,733	23,183,431
Less: Encumbrances	-	(63,889)
Capital project appropriations	(9,431,907)	(6,611,628)
Ending Available Fund Balance (Deficit)	\$ 9,136,826	\$ 16,507,913

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

In FY 2017-18, revenues for this fund was totaled in nearly \$3.8 million compared to prior fiscal years of \$1.2 million. Totaled expenditures were \$230,225 where as prior fiscal year expenditures were totaled \$281,534. The ending fund balance as of June 30, 2018 was approximately \$23.2 million.

- (a) In FY 2017-18, the Street Improvements Fund (fund 910) had transfers out in the amount of \$52,352 to be recorded as allowance for uncollectible on interfund loans.
- (b) In FY 2017-18, Council resolution #2018-08-21-1107 has authorized a repayment plan for Public Facilities Interfund Loans. The Public Facilities Fees for Street Improvements Fund received payments on interfund loans from the Public Facilities Fee for Community Recreation Centers fund, Public Facilities Fee for Fire Stations, and Public Facilities Fee for Police Station Expansions in the amount of \$308,442, \$563,616 and \$234,284, respectively. The allowance for uncollectible interfund loans was adjusted to match the new outstanding loan balance as of these payments were made. The remaining balance of interfund loans receivable for Street Improvements Fund was \$3,690,453 as of June 30, 2018. The loans include \$2,622,257 to the Community Recreation Centers (fund 920), \$40,165 to Fire Stations (fund 940), and \$1,028,032 to the Police Stations (fund 960). The outstanding interfund loans receivable in the amount of \$3,690,453 has been recorded as an Allowance for Uncollectible. These loans are to be repaid or settled in the next 20 years using revenues and fees collected by the owing funds to make annual payment per Council Resolution #2018-08-21-1107.

Through the end of FY 2017-18, the City of Stockton had entered into four different Street Improvement Reimbursement Agreements with totaled outstanding balances as of June 30, 2018 of \$10,395,873 for future infrastructure projects. The details of these reimbursement agreements are discussed as follow:

STREET IMPROVEMENTS REIMBURSEMENT AGREEMENTS

Per Council Resolution #01-0140 in March 27, 2001, the City of Stockton entered into a reimbursement agreement with Spanos Park Development Company for the 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, 2018, the remaining balance is \$201,850.

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 was estimated to be \$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, 2018 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 was estimated to be \$3,095,241. The remaining balance at June 30, 2018 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 was estimated to be \$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, 2018 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 Administrative Fee for the Public Facility 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 in 2018 (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, 2016 Reso No. 2015-11- 17-1602 & 2016-01- 12-1206	Effective date July 1, 2017 Reso No. 2015-11- 17-1602 & 2016-01- 12-1206
		FY 2016-17	FY 2017-18
Residential			
Single Family Units:			
Fee Areas 1 and 2	per unit		
Fee Areas 3 and 4	per unit	\$ 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
Multiple Family Units			
Fee Areas 1 and 2	per unit		
Fee Areas 3 and 4	per unit	\$ 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
Guest Rooms			
Fee Areas 1 and 2	per room		
Fee Areas 3 and 4	per room	\$ 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	\$ 5,157.50	\$ 5,157.50
Residential - Greater Downtown Area & SESP			
Single Family Units	per unit		
Multiple Family Units	per unit		
Guest Rooms	per room	\$ 5,157.50	\$ 5,157.50

Non-Residential

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
Fee Areas 5 and 6	per 1000 sq. ft.				
Fee Area 6A	per 1000 sq. ft.				

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
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
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
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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.	\$	0.059	\$	0.059
Church and Accessory uses **	per 1000 sq. ft.	\$	0.396	\$	0.396
Elementary School**	per 1000 sq. ft.	\$	0.154	\$	0.154
Elementary School**	per student	\$	0.010	\$	0.010
High School**	per 1000 sq. ft.	\$	0.462	\$	0.462
High School**	per student	\$	0.040	\$	0.040

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

REGIONAL TRANSPORTATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

REGIONAL TRANSPORTATION IMPACT FEE-TRAFFIC:

Addresses regional improvements 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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 3,209,424	\$ 4,156,886
Revenues:		
Fees	935,952	1,986,151
Interest	11,510	5,517
Total revenues	\$ 947,462	\$ 1,991,668
Expenditures:		
Capital projects	-	3,118
Total expenditures	-	3,118
Excess (deficiency) of revenues over expenditures	\$ 947,462	\$ 1,988,551
Other financing sources (uses)		
Sale of capital assets (a)	-	20,251
Total other financing sources (uses)	-	20,251
Ending Fund Balance	\$ 4,156,886	\$ 6,165,687

Balance Sheets

Assets:		
Cash and investments	4,143,878	6,074,135
Interest receivable	13,008	25,955
Other accounts receivable	-	65,597
Total assets	\$ 4,156,886	\$ 6,165,687
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 4,156,886	\$ 6,165,687
Available fund balance		
Total fund balance	4,156,886	6,165,687
Capital project appropriations	(174,826)	-
Ending Available Fund Balance (Deficit)	\$ 3,982,060	\$ 6,165,687

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

During the fiscal year 2017-2018, the Regional Transportation Impact Fee Fund had no transfers-in/out and incurred no loans and account payables.

FEE SCHEDULE:

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

Effective Date	Effective Date
July 1, 2016	July 1, 2017

Residential

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

Non-Residential

Office/ Guest Rooms/ High Density (per 1,000 Sq. Ft.)	\$	1,620.00	\$	1,620.00
Retail/ Medium Density (per 1,000 Sq. Ft.)	\$	1,290.00	\$	1,290.00
Industrial/ Low Density (per 1,000 Sq. Ft.)	\$	970.00	\$	970.00
Warehouse (per 1,000 Sq. Ft.)	\$	410.00	\$	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, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 147,728	\$ 159,259
Revenues:		
Fees	61,443	86,024
Interest	74	441
Interest on loan & mortgages	-	(198)
Other revenues-refund/reimbursement	-	96,055
Total revenues	\$ 61,517	\$ 182,322
Expenditures:		
Capital projects	50,223	(9,856)
Total expenditures	50,223	(9,856)
Excess (deficiency) of revenues over expenditures	\$ 11,294	\$ 192,178
Other financing sources (uses)		
Transfer out-Capital Improvement Projects	237	-
Total other financing sources (uses)	237	-
Ending Fund Balance	\$ 159,259	\$ 351,437

Balance Sheets

Assets:		
Cash and investments	158,716	348,558
Interest receivable	417	1,385
Other accounts receivable	3,890	5,176
Allowance for uncollectible	(2,329)	(1,755)
Total assets	\$ 160,694	\$ 353,364
Liabilities:		
Accounts payable		
Deferred fees	1,434	1,926
Total liabilities	1,434	1,926
Total Fund Balance	\$ 159,260	\$ 351,438
Available fund balance		
Total fund balance	159,260	351,438
Capital project appropriations	(26,924)	(13,200)
Ending Available Fund Balance (Deficit)	\$ 132,336	\$ 338,238

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 1

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 174,714	\$ 177,829
Revenues:		
Fees	2,799	23,775
Interest	316	324
Interest on loan & mortgages	-	(452)
Other revenues-refund/reimbursement	-	24,311
Total revenues	\$ 3,115	\$ 47,958
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 3,115	\$ 47,958
Other financing sources (uses)		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ 177,829	\$ 225,787

Balance Sheets

Assets:		
Cash and investments	177,254	224,825
Interest receivable	574	961
Other accounts receivable	8,314	7,623
Allowance for uncollectible	(4,845)	(3,856)
Total assets	\$ 181,297	\$ 229,553
Liabilities:		
Accounts payable		
Deferred fees	3,470	3,767
Total liabilities	3,470	3,767
Total Fund Balance	\$ 177,827	\$ 225,786
Available fund balance		
Total fund balance	177,827	225,786
Capital project appropriations	(22,830)	(20,000)
Ending Available Fund Balance (Deficit)	\$ 154,997	\$ 205,786

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 96,912	\$ 158,453
Revenues:		
Fees	60,938	32,633
Interest	603	134
Interest on loan & mortgages	-	(14)
Total revenues	\$ 61,541	\$ 32,753
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 61,541	\$ 32,753
Other financing sources (uses)		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ 158,453	\$ 191,206

Balance Sheets

Assets:		
Cash and investments	157,951	186,917
Interest receivable	502	800
Other accounts receivable	383	3,856
Allowance for uncollectible	(230)	-
Total assets	\$ 158,606	\$ 191,574
Liabilities:		
Accounts payable		
Deferred fees	153	369
Total liabilities	153	369
Total Fund Balance	\$ 158,453	\$ 191,205
Available fund balance		
Total fund balance	158,453	191,205
Capital project appropriations	(10,973)	(10,000)
Ending Available Fund Balance (Deficit)	\$ 147,480	\$ 181,205

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 3

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 69,812	\$ 149,975
Revenues:		
Fees	80,091	107,560
Interest	72	414
Total revenues	\$ 80,163	\$ 107,974
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 80,163	\$ 107,974
Other financing sources (uses)		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ 149,975	\$ 257,949

Balance Sheets

Assets:		
Cash and investments	149,721	256,824
Interest receivable	253	1,139
Other accounts receivable	1	(14)
Total assets	\$ 149,975	\$ 257,949
Liabilities:		
Accounts payable		
Deferred fees	1	-
Total liabilities	1	-
Total Fund Balance	\$ 149,974	\$ 257,949
Available fund balance		
Total fund balance	149,974	257,949
Capital project appropriations	(30,000)	(30,000)
Ending Available Fund Balance (Deficit)	\$ 119,974	\$ 227,949

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - Zone 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 80,918	\$ 54,484
Revenues:		
Fees	604	37,253
Interest	(132)	(93)
Interest on loan & mortgages	-	5
Total revenues	\$ 472	\$ 37,165
Expenditures:		
Capital projects	26,906	-
Total expenditures	26,906	-
Excess (deficiency) of revenues over expenditures	\$ (26,434)	\$ 37,165
Other financing sources (uses)		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ 54,484	\$ 91,649

Balance Sheets

Assets:		
Cash and investments	54,010	91,248
Interest receivable	179	402
Other accounts receivable	582	-
Total assets	\$ 54,771	\$ 91,650
Liabilities:		
Deferred fees	286	-
Total liabilities	286	-
Total Fund Balance	\$ 54,485	\$ 91,650
Available fund balance		
Total fund balance	54,485	91,650
Capital project appropriations	(13,094)	(13,094)
Ending Available Fund Balance (Deficit)	\$ 41,391	\$ 78,556

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - All Zones

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

TRAFFIC SIGNAL IMPACT FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	570,084	\$ 700,000
Revenues:		
Fees	205,875	287,245
Interest	933	1,220
Interest on loan & mortgages (a)	-	(659)
Other revenues-refund/reimbursement	-	120,366
Total revenues	\$ 206,808	\$ 408,172
Expenditures:		
Capital projects (b)	77,129	(9,856)
Total expenditures	77,129	(9,856)
Excess (deficiency) of revenues over expenditures	\$ 129,679	\$ 418,028
Other financing sources (uses)		
Transfer out-Capital Improvement Projects	237	-
Total other financing sources (uses)	237	-
Ending Fund Balance	\$ 700,000	\$ 1,118,028

Balance Sheets

Assets:		
Cash and investments	697,652	1,108,372
Interest receivable	1,925	4,687
Other accounts receivable	13,170	16,641
Allowance for uncollectible (c)	(7,404)	(5,611)
Total assets	\$ 705,343	\$ 1,124,090
Liabilities:		
Deferred fees	5,344	6,062
Total liabilities	5,344	6,062
Total Fund Balance	\$ 699,999	\$ 1,118,028
Available fund balance		
Total fund balance	699,999	1,118,028
Capital project appropriations	(103,821)	(86,294)
Ending Available Fund Balance (Deficit)	\$ 596,178	\$ 1,031,734

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

- (a) During the FY 2017-18, Traffic Signal Impact Fee had written off \$659 of the allowance for uncollectible miscellaneous receivables.
- (b) The Traffic Signal Impact Fee moved/transferred a net amount of \$9,856 of capital expenditures to Capital Improvement Funds (304) to match revenues.
- (c) The Traffic Signals Funds had an estimate of \$5,611 for allowance for uncollectible receivable as of June 30, 2018.

FEE SCHEDULE:

CR# 2015-06-09-1606

FY 2016-17
Effective Date
July 1, 2016

FY 2017-18
Effective Date
July 1, 2017

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



CITY OF STOCKTON

Public Facilities Fee Report

FY 2017-2018

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

Per Resolutions 09-0175 and 10-0202.

FY 2016-17
Effective Date
July 1, 2016

FY 2017-18
Effective Date
July 1, 2017

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, 2018

COMMUNITY RECREATION CENTER IMPACT FEE:

Provides for the construction and expansion of Community Recreation Centers as required by new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 242,310	\$ 308,441
Revenues:		
Fees	65,311	90,161
Interest	820	338
Use of money & property	-	(8)
Total revenues	\$ 66,131	\$ 90,491
Expenditures:		
Other expenditures-interfund loan interest exp.	38,128	23,929
Total expenditures	38,128	23,929
Excess (deficiency) of revenues over expenditures	\$ 28,003	\$ 66,562
Other financing sources (uses):		
Transfer in-allowance for interfund loans payable (fund 910, 915, & 301) (a)	38,128	23,929
Transfer out-Loan repayment to Street Improvement Fund 910 (a)	-	(308,442)
Total other financing sources (uses)	38,128	(284,513)
Ending Fund Balance	\$ 308,441	\$ 90,491

Balance Sheets

Assets:		
Cash and investments	307,306	84,101
Interest receivable	902	1,715
Other accounts receivable	784	4,987
Allowance for uncollectible	(194)	-
Total assets	\$ 308,798	\$ 90,803
Liabilities:		
Deferred fees	356	312
Loans from Street Improvements Fund 910 (b)	1,618,772	1,642,701
Loans from Street Improvements Fund 915 (b)	1,287,998	979,556
Loans from General Capital Projects Fund 301 (b)	991,738	-
Allowance for interfund loans payable (b)	(3,898,508)	(2,622,257)
Total liabilities	356	312
Total Fund Balance	\$ 308,442	\$ 90,491
Available fund balance		
Total fund balance	308,442	90,491
Net interfund loans balance	(3,898,508)	(2,622,257)
Ending Available Fund Balance (Deficit)	\$ (3,590,066)	\$ (2,531,766)

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

- (a) In FY 2017-18, the Community Recreation Centers Impact Fee Fund had recorded transfers-in in the amount of \$23,929 as allowance for interfund loans payable and made an interfund loans repayment in the amount of \$308,442 to the Street Improvement Fund 910 as required by Council resolution #2018-08-21-1107.
- (b) At the end of the FY 2016-17, this fund's outstanding balance of interfund loans to the Street Improvement Fund and Capital Improvements Fund was \$3,898,508. Over the last five years, this fund generated an average revenues slightly more than \$35,730. In recognition of the fact that revenues for this fund are insufficient to make repayment, Council resolution #2018-08-21-1107 established a repayment plan and authorized interfund loans owed to the Capital Improvements Fund 301 in the amount of \$991,738 to be written off and authorized to make a repayment in the amount of \$308,442 to the Street Improvement Fund using the available fund balance. At June 30, 2018, the outstanding balance of interfund loans was \$2,622,257 and was recorded as an allowance for interfund loans. The repayment of these interfund loans will be made annually using the available fund as the development of revenues are improved in the next 20 years per Council resolution #2018-08-21-1107.

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 2016-17	Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2017-18
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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	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, 2018

CITY OFFICE SPACE IMPACT FEE:

Provides for additional City Administrative Office space in order to maintain administrative and general services as the city grows due to new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 1,012,529	\$ 1,052,675
Revenues:		
Fees	38,160	122,821
Interest	1,986	1,057
Use of money & property	-	(509)
Total revenues	\$ 40,146	\$ 123,369
Expenditures:		
Capital projects-Waterfront Tower purchase (a)	-	1,000,000
Total expenditures	-	1,000,000
Excess (deficiency) of revenues over expenditures	\$ 40,146	\$ (876,631)
Other financing sources (uses):		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ 1,052,675	\$ 176,044

Balance Sheets

Assets:		
Cash and investments	1,049,027	137,833
Interest receivable	3,389	5,004
Other accounts receivable	38,805	42,372
Allowance for uncollectible	(5,806)	(4,574)
Total assets	\$ 1,085,415	\$ 180,635
Liabilities:		
Deferred fees	32,740	4,591
Total liabilities	32,740	4,591
Total Fund Balance	\$ 1,052,675	\$ 176,044
Available fund balance		
Total fund balance	1,052,675	176,044
Ending Available Fund Balance (Deficit)	\$ 1,052,675	\$ 176,044

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 and incurred no interfund loans payable during the fiscal year.

- (a) Council Resolution #2018-02-27-1401 authorized \$1,000,000 to be transferred to the Capital Improvement Fund (301) as part of the Waterfront Towers acquisition.

FEE SCHEDULE:**As of September 15, 2010 Resolutions 10-0308, 10-0309 and as of November 15, 2010 Resolution 10-0377:**

Allowed the City of Stockton to reduce 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:

Allowed the City of Stockton to reduce 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 (per Resolution 2016-01-12-1206); exempted City Office Space fee if qualified for the Stockton Economic Stimulus Program (per 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 allowed the City of Stockton to maintain an administrative fee of 3.5% for public facility fees until the applicable sunset dates.

		Effective date January 19, 2016 Reso No. 2015-11-17- 1602 & 2016-01-12-1206 FY 2016-17		Effective date January 19, 2016 Reso No. 2015-11-17- 1602 & 2016-01-12-1206 FY 2017-18	
<u>Residential</u>					
Single Family Units	per unit	\$	467.00	\$	467.00
Multiple Family Units	per unit	\$	391.00	\$	391.00
Guest Rooms	per room	\$	49.00	\$	49.00
<u>Residential - Greater Downtown Area & SESP</u>					
Single Family Units	per unit	\$	-	\$	-
Multiple Family Units	per unit	\$	-	\$	-
Guest Rooms	per room	\$	49.00	\$	49.00
<u>Non-Residential</u>					
Office/ High Density	per 1000 sq. ft.	\$	43.75	\$	43.75
Retail/ Medium Density	per 1000 sq. ft.	\$	22.50	\$	22.50
Warehouse/ Low Density	per 1000 sq. ft.	\$	25.50	\$	25.50
<u>Residential- Outside City Limits</u>					
Single Family Units	per unit	\$	467.00	\$	467.00
Multiple Family Units	per unit	\$	391.00	\$	391.00
Guest Rooms	per room	\$	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, 2018****FIRE IMPACT FEE:**

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 582,572	\$ 703,899
Revenues:		
Fees	119,147	243,099
Interest	2,132	475
Use of money & property	48	(19)
Total revenues	\$ 121,327	\$ 243,555
Expenditures:		
Other expenditures-interfund loan interest exp.	21,714	33,999
Total expenditures	21,714	33,999
Excess (deficiency) of revenues over expenditures	\$ 99,613	\$ 209,556
Other financing sources (uses):		
Transfer in-allowance for interfund loans payable (fund 910 & 950) (a)	21,714	33,999
Transfer out-to Street Improvement Impact Fund 910 (b)	-	(563,616)
Transfer out-to Library Impact Fund 950 (b)	-	(140,283)
Total other financing sources (uses)	21,714	(669,900)
Ending Fund Balance	\$ 703,899	\$ 243,555

Balance Sheets

Assets:		
Cash and investments	701,071	171,107
Interest receivable	2,251	3,770
Other accounts receivable	62,501	69,408
Allowance for uncollectible	(455)	-
Total assets	\$ 765,368	\$ 244,285
Liabilities:		
Deferred fees	61,469	730
Loans from Street Improvements Fund 913 (b)	589,504	-
Loans from Library Fund 950 (b)	1,966,886	1,846,325
Loans from General Capital Projects Fund 910 (b)	-	40,165
Allowance for interfund loans payable (b)	(2,556,389)	(1,886,490)
Total liabilities	61,470	730
Total Fund Balance	\$ 703,898	\$ 243,555
Available fund balance		
Total fund balance	703,898	243,555
Net interfund loans balance	(2,556,389)	(1,886,490)
Ending Available Fund Balance (Deficit)	\$ (1,852,491)	\$ (1,642,935)

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.

The Fire Stations Impact Fee fund showed improvement in FY2017-18 with total revenues of \$243,555 compared to \$121,327 in FY 2016-17. The total expenditures in the amount of \$33,999 were interest expense related to interfund loans.

- (a) The Fire Stations Impact Fee Fund recorded transfers-in in the amount of \$33,999 as an additional allowance for interfund loans payable.
- (b) This fund has an outstanding balance of interfund loans to the Street Improvement Fund and the Libraries Public Facility Fund in the amount of \$1,886,490 after adjusting repayment approved by Council resolution #2018-08-21-1107. Council resolution has established a repayment plan and authorized the use of available fund balance in the amount of \$703,899 to make repayments for the interfund loans. Of this amount, \$563,616 was paid to the Public Facilities Fees Street Improvements fund and \$140,283 was made to the Public Facilities Fees Libraries Fund. The outstanding interfund loans balance was adjusted to match as of these payments were made. The remaining interfund loans balance includes \$40,165 owed to Street Improvements Public Facilities Fee Funds 910 and \$1,846,325 owed to the Libraries Public Facilities Fee Fund 950. An allowance of \$1,886,490 has been recorded for these loans as of June 30, 2018. The repayment of these loans will be made annully in the next 20 years as the development revenues are improved per Council resolution #2018-08-21-1107.

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		Effective date		Effective date	
		July 1, 2015		January 19, 2016		January 19, 2017	
		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 2016-17		FY 2017-18	
<u>Residential</u>							
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
<u>Residential - Greater Downtown Area & SESP</u>							
Single Family Units	per unit			\$	-	\$	-
Multiple Family Units	per unit			\$	-	\$	-
Guest Rooms	per room	\$	44.50	\$	44.50	\$	44.50
<u>Non-Residential</u>							
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, 2018

LIBRARIES IMPACT FEE:

Provides for new libraries as required by growth and new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 8,993,243	\$ 8,990,841
Revenues:		
Fees	76,012	258,117
Interest	13,479	10,367
Use of money & property	18,807	19,703
Other revenues-Government fund allowances	-	470
Total revenues	\$ 108,298	\$ 288,657
Expenditures:		
Capital projects	91,940	29,996
Total expenditures	91,940	29,996
Excess (deficiency) of revenues over expenditures	\$ 16,358	\$ 258,661
Other financing sources (uses):		
Transfer in-from interfund loan receivable (fund 940) (b)	-	140,283
Transfer out-allowance for uncollectible-loan to Fire Station Fund 940 (a)	(18,760)	(19,723)
Total other financing sources (uses)	(18,760)	120,560
Ending Fund Balance	\$ 8,990,841	\$ 9,370,062

Balance Sheets

Assets:		
Cash and investments	8,971,075	9,258,081
Interest receivable	28,969	40,524
Other accounts receivable	64,773	72,552
Allowance for uncollectible-misc.	(471)	-
Loan to Fire Station Fund 940 (b)	1,948,126	1,846,325
Allowance for uncollectible-Fire Station Fund 940 (b)	(1,948,126)	(1,846,325)
Total assets	\$ 9,064,346	\$ 9,371,157
Liabilities:		
Accounts payable	9,780	340
Deferred fees	63,724	755
Total liabilities	73,504	1,095
Total Fund Balance	\$ 8,990,842	\$ 9,370,062
Available fund balance		
Total fund balance	8,990,842	9,370,062
Less: Encumbrances and Capital Project Appropriations	(5,031,249)	(1,102,238)
Ending Available Fund Balance (Deficit)	\$ 3,959,593	\$ 8,267,824

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.

In FY 2017-18, this fund had collected total revenues of \$288,657 and expended \$29,996 on capital projects for the new Northwest Branch Library. At June 30, 2018, its fund balance was \$9,370,062.

- (a) The Libraries Impact Fee Fund had added and recorded interest earned from the interfund loans as a transfers-out in the amount of \$19,723 as an additional allowance for uncollectible loans.
- (b) Per Council resolution #2018-08-21-1107, the Public Facilities Fees for Libraries Fund received a payment on interfund loans from the Public Facilities Fees for Fire Stations in the amount of \$140,283. The allowance for uncollectible was adjusted to match the new outstanding loan balance as of this payment. As of June 30, 2018, the interfund loans receivables balance was \$1,846,325 and due from the Fire Stations Impact Fee Fund. An allowance for uncollectible loans in the amount of \$1,846,325 has been recorded for the fiscal year 2017-18 and will be repaid in the next 20 years per Council resolution #2018-08-21-1107.

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, 2017 Reso No. 2015-11-17-1602 & 2016-01-12-1206
			FY 2015-16	FY 2016-17	FY 2017-18
<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, 2018****POLICE STATIONS IMPACT FEE:**

Provides for expansion of police stations as required by growth and new development.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 136,901	\$ 234,284
Revenues:		
Fees	94,558	250,325
Interest	1,198	(69)
Use of money & property	911	(1,045)
Other revenues-Government fund allowances	716	2,749
Total revenues	\$ 97,383	\$ 251,960
Expenditures:		
Other expenditures-interfund loan interest exp.	13,456	14,146
Total expenditures	13,456	14,146
Excess (deficiency) of revenues over expenditures	\$ 83,927	\$ 237,814
Other financing sources (uses):		
Transfer in-allowance for uncollectible-loan to Fire Station Fund 910 (a)	13,456	14,146
Transfer out-to Street Improvement Fund 910 (b)	-	(234,284)
Total other financing sources (uses)	13,456	(220,138)
Ending Fund Balance	\$ 234,284	\$ 251,960

Balance Sheets

	Total FY 2016-17	Total FY 2017-18
Assets:		
Cash and investments	232,916	174,440
Interest receivable	731	1,694
Other accounts receivable	90,550	94,482
Allowance for uncollectible-misc.	(11,826)	(9,077)
Total assets	\$ 312,371	\$ 261,539
Liabilities:		
Accounts payable		
Deferred fees	78,086	9,578
Loans from Street Improvements Fund 910 (b)	-	75,879
Loans from Street Improvements Fund 915 (b)	1,248,169	952,153
Allowance for interfund loans payable (b)	(1,248,169)	(1,028,032)
Total liabilities	78,086	9,578
Total Fund Balance	\$ 234,285	\$ 251,961
Available fund balance		
Total fund balance	234,285	251,961
Net interfund loans balance	(1,248,169)	(1,028,032)
Ending Available Fund Balance (Deficit)	\$ (1,013,884)	\$ (776,071)

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

This fund provided \$251,960 in revenues and expanded \$14,146 on interest on interfund loans.

- (a) In fiscal year 2017-18 the Police Stations Impact Fee Fund has recorded interest payable on interfund loans as a transfer-in in the amount of \$14,146 as an additional allowance for interfund loans payable.
- (b) Per Council resolution #2018-08-21-1107, the Public Facilities Fees for Police Stations made a payment of \$234,284 to the Public Facilities Fees for Street Improvements Fund 910 on an interfund loan. The allowance for interfund loans payable was adjusted to match the outstanding loan balance as of this payment. The interfund loans payable balance as of June 30, 2018 was \$1,028,032 and is due to Street Improvements Fund 910 and 915. An allowance for interfund loans of \$1,028,032 has been recorded. However, Council resolution #2018-08-21-1107 has established a repayment plan that these loans are to be repaid annually in the next 20 years using fees and revenues collected by this fund.

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 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, 2017 Reso No. 2015-11-17-1602 & 2016-01-12-1206	
		FY 2015-16		FY 2016-17		FY 2017-18	
<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, 2018****PARKLAND IMPACT FEE:**

Provides for the acquisition of land and the development of regional and neighborhood parks.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 6,422,846	\$ 6,705,920
Revenues:		
Fees	270,496	167,368
Interest	12,578	7,539
Total revenues	\$ 283,074	\$ 174,907
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 283,074	\$ 174,907
Ending Fund Balance	\$ 6,705,920	\$ 6,880,827

Balance Sheets

Assets:		
Cash and investments	6,684,261	6,825,344
Interest receivable	21,659	30,301
Other accounts receivable	-	25,182
Total assets	\$ 6,705,920	\$ 6,880,827
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 6,705,920	\$ 6,880,827
Available fund balance		
Total fund balance	6,705,920	6,880,827
Less: Encumbrances	(55,036)	(34,875)
Capital Improvement Projects appropriation	(2,568,807)	(2,510,296)
Ending Available Fund Balance (Deficit)	\$ 4,082,077	\$ 4,335,656

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

This fund had collected \$174,907 in revenues and had no expenditures for FY 2017-18. The fund balance as of June 30, 2018 was \$6,880,827.

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Note: Per Resolution No.10-0308, 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).

Reimbursement Agreement:

Per Council Resolution #11-0003, approved January 11, 2011, the City of Stockton entering into a Parkland Acquisition and Development Reimbursement Agreement with Woodside 05N, LP and Destinations Investor 5000 LLC for the reimbursement to developers for dedication of parkland. The total amount of reimbursement (in the form of cash reimbursement and parkland fee credits was \$801,916. An initial Cash Reimbursement equal to \$496,890 was paid within 30 days after the approval of this Agreement. In FY17-18, \$47,566 parkland fee credits were issued. The remaining balance at June 30, 2018 is \$573,607.

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 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, 2017 Reso No. 2015-11-17-1602 & 2016-01-12-1206	
		FY 2015-16		FY 2016-17		FY 2017-18	
<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
<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, 2018

STREET TREES IMPACT FEE:

Provides for necessary trees as new development is established.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 360,424	\$ 361,372
Revenues:		
Fees	390	1,365
Interest	558	427
Total revenues	\$ 948	\$ 1,792
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 948	\$ 1,792
Ending Fund Balance	\$ 361,372	\$ 363,164

Balance Sheets

Assets:		
Cash and investments	360,205	361,553
Interest receivable	1,167	1,611
Total assets	\$ 361,372	\$ 363,164
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 361,372	\$ 363,164
Available fund balance		
Total fund balance	361,372	363,164
Less: Encumbrances and Capital Improvement Projects appropriation	(341,921)	(341,921)
Ending Available Fund Balance (Deficit)	\$ 19,451	\$ 21,243

NOTES TO THE ANNUAL REPORT: See next pages.

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	
STREET TREES IMPACT Fees:	FY 2016-17		FY 2017-18	
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, 2018

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 2016-17	Total FY 2017-18
Beginning fund balance	\$ 147,152	\$ 147,379
Revenues:		
Fees	-	1,890
Interest	227	172
Total revenues	\$ 227	\$ 2,062
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 227	\$ 2,062
Ending Fund Balance	\$ 147,379	\$ 149,440

Balance Sheets

Assets:		
Cash and investments	146,902	148,777
Interest receivable	476	663
Total assets	\$ 147,378	\$ 149,440
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 147,378	\$ 149,440
Available fund balance		
Total fund balance	147,378	149,440
Less: Encumbrances and Capital Improvement Projects appropriation	(138,786)	(138,786)
Ending Available Fund Balance (Deficit)	\$ 8,592	\$ 10,654

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 Reso No. 2015-06-09-1606	
STREET TREES IMPACT Fees:		FY 2016-17		FY 2017-18	
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, 2018

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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 131,551	\$ 131,755
Revenues:		
Interest	204	156
Total revenues	\$ 204	\$ 156
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 204	\$ 156
Ending Fund Balance	\$ 131,755	\$ 131,910

Balance Sheets

	Total FY 2016-17	Total FY 2017-18
Assets:		
Cash and investments	131,329	131,325
Interest receivable	426	585
Total assets	\$ 131,755	\$ 131,910
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 131,755	\$ 131,910
Available fund balance		
Total fund balance	131,755	131,910
Less: Capital Improvement Projects appropriation	(127,537)	127,537
Ending Available Fund Balance (Deficit)	\$ 4,218	\$ 259,447

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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 11,748	\$ 23,491
Revenues:		
Interest	45	55
Refunds and reimbursements	11,698	(2,000)
Total revenues	\$ 11,743	\$ (1,945)
Expenditures:		
Capital projects	-	7,654
Total expenditures	-	7,654
Excess (deficiency) of revenues over expenditures	\$ 11,743	\$ (9,599)
Ending Fund Balance	\$ 23,491	\$ 13,892

Balance Sheets

Assets:		
Cash and investments	23,428	13,806
Interest receivable	63	86
Total assets	\$ 23,491	\$ 13,892
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 23,491	\$ 13,892
Available fund balance		
Total fund balance	23,491	13,892
Ending Available Fund Balance (Deficit)	\$ 23,491	\$ 13,892

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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 75,979	\$ 86,131
Revenues:		
Interest	152	130
Refunds and reimbursements	10,000	(10,000)
Total revenues	\$ 10,152	\$ (9,870)
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 10,152	\$ (9,870)
Ending Fund Balance	\$ 86,131	\$ 76,261

Balance Sheets

Assets:		
Cash and investments	85,863	75,922
Interest receivable	268	338
Total assets	\$ 86,131	\$ 76,261
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 86,131	\$ 76,261
Available fund balance		
Total fund balance	86,131	76,261
Less: Capital Improvement Projects appropriation	(39,420)	(39,420)
Ending Available Fund Balance (Deficit)	\$ 46,711	\$ 36,841

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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 202,571	\$ 202,881
Revenues:		
Interest	310	240
Total revenues	\$ 310	\$ 240
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 310	\$ 240
Ending Fund Balance	\$ 202,881	\$ 203,121

Balance Sheets

Assets:		
Cash and investments	202,226	202,219
Interest receivable	655	901
Total assets	\$ 202,881	\$ 203,121
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 202,881	\$ 203,121
Available fund balance		
Total fund balance	202,881	203,121
Less: Capital Improvement Projects appropriation	(194,812)	(194,812)
Ending Available Fund Balance (Deficit)	\$ 8,069	\$ 8,309

STREET LIGHTS IN LIEU IMPACT FEE - All fee areas summary

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 421,849	\$ 444,258
Revenues:		
Interest	711	581
Refunds and reimbursements	21,698	(12,000)
Total revenues	\$ 22,409	\$ (11,419)
Expenditures:		
Capital projects	-	7,654
Total expenditures	-	7,654
Excess (deficiency) of revenues over expenditures	\$ 22,409	\$ (19,073)
Ending Fund Balance	\$ 444,258	\$ 425,184

Balance Sheets

Assets:		
Cash and investments	442,846	423,273
Interest receivable	1,412	1,911
Total assets	\$ 444,258	\$ 425,184
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 444,258	\$ 425,184
Available fund balance		
Total fund balance	444,258	425,184
Less: Capital Improvement Projects appropriation	(361,769)	(361,769)
Ending Available Fund Balance (Deficit)	\$ 82,489	\$ 63,415

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, 2016 Reso No. 2015-06-09-1606		Effective date July 1, 2017	
STREET TREES IMPACT Fees:		FY 2016-17		FY 2017-18	
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

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, 2018

AIR QUALITY IMPACT FEE:

Provides for the partial mitigation of adverse environmental effects and establishes a formalized process for air quality standards as growth and development required.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 2,461,641	\$ 2,607,174
Revenues:		
Fees	159,680	1,390,625
Interest	5,133	1,444
Total revenues	\$ 164,813	\$ 1,392,069
Expenditures:		
Capital projects	19,280	219,842
Total expenditures	19,280	219,842
Excess (deficiency) of revenues over expenditures	\$ 145,533	\$ 1,172,227
Ending Fund Balance	\$ 2,607,174	\$ 3,779,400

Balance Sheets

Assets:		
Cash and investments	2,599,470	3,360,345
Interest receivable	8,359	14,982
Other accounts receivable	454,548	468,747
Total assets	\$ 3,062,377	\$ 3,844,074
Liabilities:		
Accounts payable	655	64,674
Deferred fees	454,548	-
Total liabilities	455,203	64,674
Total Fund Balance	\$ 2,607,174	\$ 3,779,400
Available fund balance		
Total fund balance	2,607,174	3,779,400
Less: Encumbrances and Capital Improvement Projects appropriation	(668,284)	(1,009,063)
Ending Available Fund Balance (Deficit)	\$ 1,938,890	\$ 2,770,337

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

This fund total revenues for FY 2017-18 were \$1,392,069 compared to last FY 2016-17 of \$164,813 and its expenditures were \$219,842. The increased in revenues totaled the fund balance as of June 30, 2018 to \$3,779,400.

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"

		Effective date July 1, 2016 Reso No. 2015-06-09-1606		Effective date July 1, 2017	
		FY 2016-17		FY 2017-18	
<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, 2018

WATER CONNECTION FEE:

Provides for expansion of production and distribution facilities in the municipal water utility as growth and development required.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ (3,858,773)	\$ (4,868,994)
Revenues:		
Fees	434,380	755,083
Interest	(62,480)	(3,831)
Total revenues	\$ 371,900	\$ 751,252
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 371,900	\$ 751,252
Other financing sources (uses):		
Transfer out-to debt service 2002A Water Bond (a)	(242,137)	(241,214)
Transfer out-to debt service 2005A Water Bond (a)	(1,139,984)	(1,047,039)
Total other financing sources (uses)	(1,382,121)	(1,288,253)
Ending Fund Balance	\$ (4,868,994)	\$ (5,405,995)

Balance Sheets

Assets:		
Cash and investments	(4,892,491)	(5,501,015)
Interest receivable	(15,737)	(24,805)
Other account receivables	39,234	119,826
Total assets	\$ (4,868,994)	\$ (5,405,994)
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ (4,868,994)	\$ (5,405,994)
Available fund balance		
Total fund balance	(4,868,994)	(5,405,994)
Ending Available Fund Balance (Deficit)	\$ (4,868,994)	\$ (5,405,994)

NOTES TO THE ANNUAL REPORT: See next pages.

**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

All Water Connection fee assets were transferred to debt service fund 423 to pay for 2002A and 2005A bonds during FY2017-18

- (a) The Water Connection Fee Fund had no non-debt related transfers - in/out in fiscal year 2017-18. There were transfers out of \$241,214 for debt service on the 2002 Water Revenue Bonds and \$1,047,039 for debt service on the 2005 Water Revenue Bonds.

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, 2018, the outstanding bonds balance was \$4,915,000 and due in installments ranging from \$885,000 to \$1,090,000 beginning October 1, 2018 through October 1, 2022, with interest rates ranging from 4.9% 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, 2018, the outstanding bonds balance total was \$19,180,000 and due in installments ranging from \$125,000 to \$1,875,000 beginning October 1, 2018 through October 1, 2035, with interest rates ranging from 4.5% to 4.75% 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

2017
CR#2015-06-09-1606

2018

Connection Charges:

Single Family	\$2,172.18	\$2,174.35
Multi-Family - First Meter	\$2,172.18	\$2,174.35
Each Additional Unit(s) - Multi Family	\$1,752.59	\$1,754.34

Non - Residential Connections:

5/8 & 3/4 in. Meter	\$2,172.18	\$2,174.35
1 in. Meter	\$4,091.93	\$4,096.02
1 1/2 in. meter	\$9,250.98	\$9,260.23
2 in. meter	\$13,078.09	\$13,091.17
3 in. meter	\$27,775.32	\$27,803.10
4 in. meter	\$46,248.84	\$46,295.09
6 in. meter	\$100,549.38	\$100,649.93
8 in meter	\$150,440.05	\$150,590.49
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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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 = $[(\text{Flowrate}/30\text{gpm} \times \$2,135.84) + \$86,049.00]$

2018 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, 2018

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 2,973	\$ 81,159
Revenues:		
Fees	915,185	2,249,674
Interest	(1,277)	(1,255)
Total revenues	\$ 913,908	\$ 2,248,419
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 913,908	\$ 2,248,419
Other financing sources (uses):		
Transfer out - Water Utility fund 421 (a)	-	(747,279)
Transfer out-Debt service payment-2009 Delta Water Bonds (a)	(461,418)	(740,130)
Transfer out-debt service payment split-2009 Delta Water Bonds (a)	(374,304)	(544,978)
Total other financing sources (uses)	(835,722)	(2,032,387)
Ending Fund Balance	\$ 81,159	\$ 297,190

Balance Sheets

Assets:		
Cash and investments	(112)	(4,816)
Interest receivable	584	1,703
Other account receivables	80,686	300,303
Total assets	\$ 81,158	\$ 297,190
Liabilities:		
Total liabilities	-	-
Total Fund Balance	\$ 81,158	\$ 297,190
Available fund balance		
Total fund balance	81,158	297,190
Ending Available Fund Balance (Deficit)	\$ 81,158	\$ 297,190

NOTES TO THE ANNUAL REPORT: See next pages.

**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) In fiscal year 2017-18, the Delta Water Supply Project Surface Water Connection Fee Fund had transfers out totalled of \$1,285,108 to debt service fund 423 to pay for the 2009 Delta Water Bonds. And per Concil Resolution #09-0226, the residual cash of \$747,279 was transferred to 421 fund.

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 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, 2018, bonds outstanding balance totaling \$150,715,000 and are due in installments ranging from \$3,990,000 to \$13,570,000 beginning October 1, 2018, through October 1, 2038, with interest rates ranging from 6.39% 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, 2018.

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 on October 20, 2010. The Authority 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, 2018, the outstanding bonds balance totaling \$53,545,000 and are due in installments ranging from \$135,000 to \$16,500,000 beginning October 1, 2018 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	2017	2018
3/4 inch meter	\$5,046.00	\$5,138.00
1 inch meter	\$8,426.82	\$8,580.46
1 1/2 inch meter	\$20,184.00	\$20,552.00
2 inch meter	\$26,895.18	\$27,385.50
3 inch meter	\$53,840.82	\$54,822.46
4 inch meter	\$84,116.82	\$85,650.46
6 inch meter	\$168,183.18	\$171,249.54
8 inch meter	\$269,103.18	\$274,009.54
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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2017 Division Footnotes

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

2018 Division Footnotes

- (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, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 3,350,525	\$ 3,421,859
Revenues:		
Fees	73,084	584,169
Interest	(1,750)	5,382
Total revenues	\$ 71,334	\$ 589,551
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 71,334	\$ 589,551
Ending Fund Balance	\$ 3,421,859	\$ 4,011,410

Balance Sheets	
Assets:	
Total assets	-
Liabilities:	
Total liabilities	-
Total Fund Balance	-

Available fund balance		
Total fund balance	3,421,859	4,011,410
Ending Available Fund Balance (Deficit)	\$ 3,421,859	\$ 4,011,410

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Future Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ (1,705,187)	\$ (1,560,857)
Revenues:		
Fees	143,486	139,276
Interest	844	(2,417)
Total revenues	\$ 144,330	\$ 136,859
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 144,330	\$ 136,859
Ending Fund Balance	\$ (1,560,857)	\$ (1,423,998)

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities	-	-
Total Fund Balance	-	-
Available fund balance		
Total fund balance	(1,560,857)	(1,423,998)
Ending Available Fund Balance (Deficit)	\$ (1,560,857)	\$ (1,423,998)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Combined Treatment

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 3,683,313	\$ 2,944,696
Revenues:		
Fees	1,134,224	1,187,565
Interest	(1,713)	4,881
Total revenues	\$ 1,132,511	\$ 1,192,446
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 1,132,511	\$ 1,192,446
Other financing sources (uses):		
Transfer out - debt service 2014 Wastewater Bond (a)	(1,869,788)	(1,947,554)
Allowances for uncollectible receivable (a)	(1,340)	(158)
Total other financing sources (uses)	(1,871,128)	(1,947,712)
Ending Fund Balance	\$ 2,944,696	\$ 2,189,431

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities		
Total Fund Balance	-	-
Available fund balance		
Total fund balance	2,944,696	2,189,431
Ending Available Fund Balance (Deficit)	\$ 2,944,696	\$ 2,189,431

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, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 1,065,864	\$ 754,286
Revenues:		
Interest	(470)	1,336
Total revenues	\$ (470)	\$ 1,336
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ (470)	\$ 1,336
Other financing sources (uses):		
Transfer out - debt service 2014 Water Bond (a)	(310,885)	(323,815)
Allowances for uncollectible receivable (a)	(223)	(26)
Total other financing sources (uses)	(311,108)	(323,842)
Ending Fund Balance	\$ 754,286	\$ 431,780

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities	-	-
Total Fund Balance	-	-
Available fund balance		
Total fund balance	754,286	431,780
Ending Available Fund Balance (Deficit)	\$ 754,286	\$ 431,780

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Westside Project

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 19,902,934	\$ 18,889,071
Revenues:		
Fees	259,200	460,443
Interest	(10,025)	28,777
Total revenues	\$ 249,175	\$ 489,220
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 249,175	\$ 489,220
Other financing sources (uses):		
Transfer out - debt service 2014 Water Bond (a)	(1,262,133)	(1,314,626)
Allowances for uncollectible receivable (a)	(905)	(107)
Total other financing sources (uses)	(1,263,038)	(1,314,732)
Ending Fund Balance	\$ 18,889,071	\$ 18,063,559

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities	-	-
Total Fund Balance	-	-
Available fund balance		
Total fund balance	18,889,071	18,063,559
Ending Available Fund Balance (Deficit)	\$ 18,889,071	\$ 18,063,559

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Collection System #9

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ (16,131,618)	\$ (16,123,283)
Revenues:		
Interest	8,335	(23,836)
Total revenues	\$ 8,335	\$ (23,836)
Expenditures:		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	\$ 8,335	\$ (23,836)
Other financing sources (uses):		
Total other financing sources (uses)	-	-
Ending Fund Balance	\$ (16,123,283)	\$ (16,147,119)

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities	-	-
Total Fund Balance	-	-
Available fund balance		
Total fund balance	(16,123,283)	(16,147,119)
Ending Available Fund Balance (Deficit)	\$ (16,123,283)	\$ (16,147,119)

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE -All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

WASTEWATER CONNECTION FEE:

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

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 10,165,830	\$ 8,320,969
Revenues:		
Fees	1,609,994	2,371,453
Interest	(4,780)	14,123
Total revenues	\$ 1,605,214	\$ 2,385,577
Expenditures:		
Capital projects	(1,026)	-
Total expenditures	(1,026)	-
Excess (deficiency) of revenues over expenditures	\$ 1,606,240	\$ 2,385,577
Other financing sources (uses):		
Transfer out - debt service 2014 Water Bond (a)	(3,442,807)	(3,680,924)
Allowances for uncollectible receivable (a)	2,468	291
Asset transfer to operating fund (b)	(10,762)	-
Total other financing sources (uses)	(3,451,101)	(3,680,633)
Ending Fund Balance	\$ 8,320,969	\$ 7,025,913

Balance Sheets

Assets:		
Cash and investments	8,214,886	6,785,079
Interest receivable	25,954	28,894
Other account receivables, net	80,300	233,017
Loans to RDA-Midtown & Successor Agency (c)	43,748	-
Allowances for uncollectible receivable (c)	(43,748)	-
Total assets	\$ 8,321,140	\$ 7,046,990
Liabilities:		
Accounts payable	170	3,018
Accrued payroll	-	18,059
Total liabilities	170	21,077
Total Fund Balance	\$ 8,320,970	\$ 7,025,913
Available fund balance		
Total fund balance	8,320,969	7,025,913
Ending Available Fund Balance (Deficit)	\$ 8,320,969	\$ 7,025,913

NOTES TO THE ANNUAL REPORT: See next pages.

**WASTEWATER CONNECTION FEE****NOTES TO THE ANNUAL REPORT:**

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

- (a) In fiscal year 2017-18, the Wastewater Connection Fee fund transferred \$3,680,924 out to debt service fund 423 to pay for the 2014 Wastewater bonds.
- (b) Prior year, the Wastewater Connection Fee had transferred \$10,762 of its assets out to the operating fund. For the current fiscal year, it had no transferred of assets to the operating fund.
- (c) This fund had no new loans payable or loans receivable during the current fiscal year.

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 September 1, 2017, the outstanding bonds balance total was \$59,375,000 and are due in annual installments 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	

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

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

PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

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 2016-17	Total FY 2017-18
Beginning fund balance	\$ 521,938	\$ 706,457
Revenues:		
Fees	275,608	542,742
Interest	2,197	480
Total revenues	\$ 277,805	\$ 543,222
Expenditures:		
Operating expenditures	93,286	162,298
Total expenditures	93,286	162,298
Excess (deficiency) of revenues over expenditures	\$ 184,519	\$ 380,924
Ending Fund Balance	\$ 706,457	\$ 1,087,381

Balance Sheets

Assets:		
Cash and investments	707,426	1,005,040
Interest receivable	2,087	4,175
Other accounts receivable	64,779	86,514
Total assets	\$ 774,292	\$ 1,095,728
Liabilities:		
Accounts payable	3,057	8,347
Deferred revenues	64,779	-
Total liabilities	67,836	8,347
Total Fund Balance	\$ 706,456	\$ 1,087,381
Available fund balance		
Total fund balance	706,456	1,087,381
Ending Available Fund Balance (Deficit)	\$ 706,456	\$ 1,087,381

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

During fiscal year 2017-18, the Public Facilities Fee Program - Administration Fee Fund had no transfers-in/out and had no interfund loan receivables/payables during the fiscal year.

FEE SCHEDULE:

		Effective date July 1, 2016 Reso No. 2015-06-09-1606	Effective date July 1, 2017
		FY 2016-17	FY 2017-18
% 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:

The City collects fees and remits to various governmental entities, organizations or trusts.



AGRICULTURAL LAND MITIGATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2018

AGRICULTURAL LAND MITIGATION IMPACT FEE:

mitigates 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 of Stockton are paid to the California Farmland Trust for administration and monitoring of the City's Agricultural Land Mitigation Program.

Statements of Revenues, Expenditures and Changes in Fund Balance

	Total FY 2016-17	Total FY 2017-18
Beginning fund balance	\$ 16	\$ -
Revenues:		
Total revenues	-	-
Disbursements:		
Payment to California Farmland Trust (a)	16	-
Total expenditures	16	-
Excess (deficiency) of revenues over expenditures	\$ (16)	\$ -

Balance Sheets

Assets:		
Total assets	-	-
Liabilities:		
Total liabilities	-	-
Total Fund Balance	-	-
Available fund balance		
Total fund balance	-	-
Ending Available Fund Balance (Deficit)	-	-

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

Resolution No. 07-0079 adopted in 2007 established the Agricultural Mitigation fees. These fees are collected by the City of Stockton and are disbursed to the California Farmland Trust on a quarterly basis.

- (a) For the fiscal year of 2017-18, the Agricultural Land Mitigation Impact Fee Fund had no transfers-in/out. and had no interfund loans receivable/payable.

FEE SCHEDULE:**Fees are for all "Fee Areas"**

Effective date
7/1/2016

Effective date
7/1/2017

Residential

			FY 2016-17		FY 2017-18
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

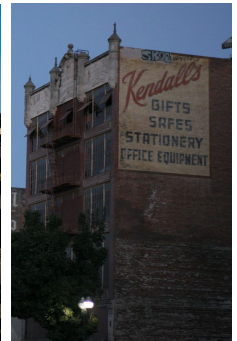
Non-Residential

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.

SUPPLEMENTAL REPORTS

Information regarding City Specific impact fees and public improvements



Deferred Impact Fees Summary

Attachment A

Fiscal Year Ended June 30, 2018

This supplemental report section contains information regarding deferred PFF fees. Under the City's Administrative Guidelines for the PFF Programs, the City has a fee deferral program and the total derred fees under this program as of June 30, 2018 was \$204,678.

Fee Type	Fee Area Zone	Total Fiscal Year FY 2016-17	Total Fiscal Year FY 2017-18
Street Improvements	Citywide	\$ 567,214	\$ 182,650
Regional Street Improvements	Citywide	-	-
Traffic Signals	Citywide	1,434	1,926
Traffic Signals	Zone 1	3,470	3,767
Traffic Signals	Zone 2	153	369
Traffic Signals	Zone 3	1	-
Traffic Signals	Zone 4	286	-
Community Recreation Centers	Citywide	356	312
City Office Space	Citywide	32,740	4,591
Fire Stations	Citywide	61,469	730
Libraries	Citywide	63,724	755
Police Stations	Citywide	78,086	9,578
Parks	Citywide	-	-
Air Quality	Citywide	454,548	-
Administration	Citywide	64,779	-
* Water Connection Fees	Citywide	-	-
* Delta Water Surface Fees	Citywide	-	-
* Wastewater Connection Fees	Citywide	-	-
Agriculture Mitigation Fee	Citywide	538,237	-
Total		\$ 1,866,498	\$ 204,678

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.

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

Fiscal Year Ended June 30, 2018

Loan from Fund:	Loan to Fund:	Initial Date	Concil Res#	Total Fiscal Year FY2016-17	Total Fiscal Year FY2017-18
Street Improvements Fund 910/913	Comm. Recreation Centers Fund 920	06/30/05	04-0333	\$ 2,906,770	\$ 2,622,257
Street Improvements Fund 910/913	Fire Stations Fund 940	06/30/05	04-0333	589,504	40,165
Street Improvements Fund 910/915	Police Stations Fund 960	06/30/05	04-0333	1,248,169	1,028,032
Allowance for uncollectible loans Fund 910				(4,744,443)	(3,690,454)
Total loans receivable Street Improvements Funds 910-915				-	-
Libraries Fund 950	Fire Stations Fund 940	10/02/07	07-0412	1,966,886	1,846,325
Allowance for uncollectible loans Fund 950				(1,966,886)	(1,846,325)
Total loans receivable Libraries Fund 950				-	-
Total Interfund Loans				\$ -	\$ -

NOTES TO THE INTERFUND LOANS RECEIVABLE

Street Improvements Fund 910-Citywide:

The total interfund loans receivable balance for this fund, as of June 30, 2018, was \$3,690,454. Of this amount, \$2,622,257 is due from the Community Centers-Citywide Fund 920, \$40,165 from the Fire Stations Fund 940, and \$1,028,032 from the Police Stations Fund 960. In fiscal year 2017-18, interest accrued in the amount of \$52,352 was added to the principal and allowance for uncollectible loans. An allowance for uncollectible loans of \$3,690,454 has been recorded for this fund as of June 30, 2018.

Libraries Fund 950 Citywide:

The total interfund loans receivable balance for this fund, as of June 30, 2018, was \$1,846,325 and is due from the Fire Stations Fund 940. During FY 2017-18, interest accrued of \$19,723 was added to the principal and allowance for uncollectible loans. An allowance for uncollectible loans of \$1,846,325 has been recorded for this fund as of June 30, 2018.

NOTE: These outstanding interfund loans are recorded as allowance for uncollectible loans and will be adjusted annually when repayments are made. Council approved resolution #2018-08-21-1107 establishing a repayment plan that the loans will be settled or repaid in 20 years using fees and revenues collected by the owing funds to make annual payment until the loans are paid off. With the exception to the Community Recreation Center (fund 920), it's projected that it will not generate sufficient revenues to pay off the loan in 20 years. The unpaid balance owed by Community Recreation Center PFF interfund loan will be paid off by using another source, potentially the General Fund, at the end of 20 years.

Outstanding Interfund Loans Payable Summary by Fee and Year Incurred

Fiscal Year Ended June 30, 2018

Loan to Fund:	Loan from Fund:	Initial Date	Concil Res#	Total Fiscal Year FY 2016-17	Total Fiscal Year FY 2017-18
Comm. Recreation Centers Fund 920	Street Improvements Fund 910/915	06/30/05	04-0333	\$ 2,906,770	\$ 2,622,257
Comm. Recreation Centers Fund 920	Capital Improvement Fund 301	01/16/07	07-0029	991,738	-
Allowance for loans payable Fund 920				(3,898,508)	(2,622,257)
Total loans payable Community Recreations Fund 920				-	-
Fire Stations Fund 940	Street Improvements Fund 910/913	06/30/05	04-0333	589,504	40,165
Fire Stations Fund 940	Libraries Fund 950	10/02/07	07-0412	1,966,886	1,846,325
Allowance for loans payable Fund 940				(2,556,390)	(1,886,490)
Total loans payable Fire Stations Fund 940				-	-
Police Stations Fund 960	Street Improvements Fund 910/915	06/30/05	04-0333	1,248,169	1,028,032
Allowance for loans payable Fund 960				(1,248,169)	(1,028,032)
Total loans payable Police Stations Fund 960				-	-
Total Interfund Loans				-	-

NOTES TO THE INTERFUND LOANS PAYABLE

Community Centers Fund 920 Citywide:

The interfund loans payable balance for this fund, as of June 30, 2018, was \$2,622,257 and is payable to Street Improvement Fund 910/915. During the fiscal year 2017-18, the interfund loans payable to General Capital Improvements Fund 301 in the amount of \$991,738 was written off per Council resolution #2018-08-21-1107 due to the Community Recreation Center's lack of capacity for repayment. Interest accrued of \$23,929 was added to the principal and recorded as the allowance for interfund loans. An allowance for interfund loan of \$2,622,257 has been recorded as of June 30, 2018.

Fire Stations Fund 940 Citywide:

The interfund loans payable balance for this fund, as of June 30, 2018, was \$1,886,490. Of this balance, \$40,165 is payable to the Street Improvements Fund 910 and \$1,846,325 is payable to the Libraries Fund 950. During FY 2017-18, interest accrued of \$33,999 was added to the principal and recorded as an allowance for interfund loans. The total allowance for interfund loans of \$1,886,490 has been recorded as of June 30, 2018.

Police Stations Fund 960 Citywide:

The interfund loans payable balance for this fund, as of June 30, 2018, was \$1,028,032 and is payable to the Street Improvements Fund 910/915. During the FY 2017-18, the interest accrued of \$14,146 was added to the loan principal and recorded as an allowance. The total allowance for loans of \$1,028,032 been recorded as of June 30, 2018.

NOTE: These outstanding interfund loans are recorded as allowance for interfund loans and will be adjusted annually when repayments are made. Council approved resolution #2018-08-21-1107 establishing a repayment plan that the loans will be settled or repaid in 20 years using fees and revenues collected by these funds to make annual repayments until the loans are paid off. With the exception to the Community Recreation Center (fund 920), it's projected that it will not generate sufficient revenues to pay off the loan in 20 years. The unpaid balance owed by Community Recreation Center PFF interfund loan will be paid off by using another source, potentially the General Fund, at the end of 20 years.

PFF Available Fund Balances for FY 2017-18

The total available fund balance for all PFF Funds as of June 30, 2018 was approximately \$37.3M. Street Improvements had the largest fund balance at 45% of the total \$37.3M.

Public Facilities Fees	Total FY 2016-17	Total FY 2017-18
Street Improvements	9,136,826	16,507,913
Regional Transportation Impact Fee	3,982,060	6,165,687
Traffic Signals	596,179	1,031,734
Community Recreation Centers	(3,590,066)	(2,531,766)
City Office Space	1,052,675	176,044
Fire Station	(1,852,490)	(1,642,935)
Libraries	3,959,592	8,267,824
Police Stations	(1,013,885)	(776,071)
Parkland	4,082,077	4,335,656
Street Trees	19,451	21,243
Street Signs	8,592	10,654
Street Lights in Lieu Fee	82,488	63,415
Air Quality Mitigation	1,938,890	2,770,337
Water Connection	(4,868,994)	(5,405,994)
Delta Water Supply Project Surface Water Connection	81,158	297,190
Wastewater Connection	8,320,970	7,025,913
Public Facilities Fee - Administration	706,457	1,087,381
Agricultural Land Mitigation	-	-
Total Available Fund Balance	22,641,980	37,404,224

Total Impact Fee Revenue by Fee Type - FY 2017-18

Total revenues received in FY 2017-18 for the eighteen fee areas were \$14.7M, an increase of \$8.3M, over prior FY16-17. The increase is due to increased construction activity , particularly in the industrial sector. Nearly all fee areas were up by more than 37% from prior fiscal year.

Fee Areas	Total FY 2016-17	Total FY 2017-18	% Change	Average
Street Improvements	\$ 1,182,768	\$ 3,790,933	221%	
Regional Transportation Impact Fee	947,462	1,991,668	110%	
Traffic Signals	206,808	408,172	97%	
Community Recreation Centers	66,132	90,491	37%	
City Office Space	40,146	123,369	207%	
Fire Station	121,327	243,555	101%	
Libraries	108,298	288,657	167%	
Police Stations	97,383	251,960	159%	
Parkland	283,074	174,907	-38%	
Street Trees	948	1,792	89%	
Street Signs	227	2,062	808%	
Street Lights in Lieu Fee	22,409	(11,419)	-151%	
Air Quality Mitigation	164,813	1,392,069	745%	
Water Connection	371,900	751,252	102%	
Delta Water Supply Project Surface Water Connection	913,907	2,248,419	146%	
Wastewater Connection	1,605,214	2,385,577	49%	
Public Facilities Fee - Administration	277,805	543,222	96%	
Agricultural Land Mitigation	-	-		
Total Revenues	\$ 6,410,621	\$ 14,676,686	129%	173%

Total Impact Fee Expenditures by Fee Type - FY 2017-18

Total expenditures for FY 2017-18 was \$3,747,738 as compared to FY 2016-17 \$1,471,163, an increase of \$5,957,483. The increase spending largely due to \$1 million for the Waterfront Towers Office acquisition and \$5.7 million transfers out to debt service fund 423 by Delta Water Supply Project Surface Water Connection and Wastewater Connection Fee to pay for the Water Bonds.

Fee Areas	Total FY 2016-17	Total FY 2017-18
Street Improvements	281,534	230,225
Regional Transportation Impact Fee	-	3,118
Traffic Signals	77,129	(9,856)
Community Recreation Centers	38,128	23,929
City Office Space	-	1,000,000
Fire Station	21,714	33,999
Libraries	91,940	29,996
Police Stations	13,456	14,146
Parkland	-	-
Street Trees	-	-
Street Signs	-	-
Street Lights in Lieu Fee	-	7,654
Air Quality Mitigation	19,280	219,842
Water Connection	-	-
Delta Water Supply Project Surface Water Connection	835,722	2,032,387
Wastewater Connection	(1,026)	3,680,924
Public Facilities Fee - Administration	93,286	162,298
Agricultural Land Mitigation	16	-
Total Expenditures	1,471,179	7,428,662

**PUBLIC IMPROVEMENT EXPENDITURE DETAIL**

	Project No.	2016-17	2017-18
<u>PFF-Street Improvement Impact Fees</u>			
CIP & Grant Applications	3020/PWCPGT	\$ 1,800	\$ 31,007
Tam O' Shanter/Castle Oaks	3020/PW1443	7,699	54,483
Montaubn / Swain about	1315	-	124,089
Little John Creek-Reimbursement	9165	3,583	366
Lower Sacramento Rd Reimbursement	9261	262,255	-
Manthey Rd Relocation	9281	-	160,102
Lower Sacramento Rd Widening	9718	52,604	-
Eight Mile Rd./SPRR E Grade Sep.	9829	77,803	-
Morada Ln Grade Separation	9834	(129,897)	-
Arch/Sperry Roadway extension	9837	6,197	7,381
French Camp/Sperry Rd.-Performance	9945	-	3,103
Total		282,044	380,531
<u>PFF-Regional Transportation Impact Fees</u>			
Professional & special services		0	3,118
Total		-	3,118
<u>PFF-Traffic Signal Impact Fees</u>			
Arch Road Fiber Optic Traffic Signal	PW7239	77,129	(11,577)
Benjamin Holt/Inglewood Traffic Signals	9744	(237)	-
Total		76,892	(11,577)
<u>PFF-Community Centers Impact Fees</u>			
Interfund Loan Interest		38,128	23,929
Total		38,128	23,929
<u>PFF-City Office Space Impact Fees</u>			
City Office Space-City Hall/Waterfront Tower Office	ED7002	-	1,000,000
Total		-	1,000,000
<u>PFF-Fire Station Impact Fees</u>			
Interfund Loan Interest		21,714	33,999
Total		21,714	33,999
<u>PFF-Library Impact Fees</u>			
NE Branch McNair Library	1724	-	29,996
Book Augmentation Fund	9202	91,940	-
Total		91,940	29,996

**PUBLIC IMPROVEMENT EXPENDITURE DETAIL**

	Project No.	2016-17	2017-18
<u>PFF-Police Station Impact Fees</u>			
Interfund Loan Interest		-	14,146
Total		-	14,146
<u>PFF-Parkland Impact Fees</u>			
Wilson Way Underpass ADA Ramp	PW7064	(12)	-
Total		(12)	-
<u>PFF-Street Lights Impact Fees</u>			
Wood Pole Replacement	3020/PW1523	-	7,654
Total		-	7,654
<u>PFF-Air Quality Impact Fees</u>			
Pershing Ave Corridor Adaptive Traffic Control System	3020/PW1311	3,848	199,396
Montaubn / Swain about	1315	-	7,243
Green Initiatives	9276	15,432	14,924
Total		19,280	221,563
<u>PFF-Water Connection Fees</u>			
Downtown Sewer Coll Upgrad type	M17018/7703	9,736	-
Total		9,736	-
Total -All Public Improvements		\$ 539,723	\$ 1,703,359

Note: This Public Improvement Expenditure detail consists of all capital project related expenditures only, including interest on loans related to CIP.

Project Listing - Five Year Capital Improvement Program 2017-2022 - PFF

(Dollars in thousands)

	Project No.	Remaining Appropriation at 6/30/18	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Parks/Parkland Citywide (970)						
Misasi Park	9131	\$ 2	-	-	-	2,206
La Morada Neighborhood Park	9173	1,598	-	-	-	-
Fong Park (Blossom Ranch)	9207	772	-	-	-	-
Westlake Villages Park - 11.5 Acres	9269	1	-	-	5,311	-
Oakmore Montego Neighborhood Park -6 Acres	9254	122	-	2,533	-	-
Cannery Park 2.7 Acre Neighborhood Park	9270	13	-	-	994	-
Cannery Park 7.48 Acre Neighborhood Park	9271	-	-	-	3,380	-
		\$ 2,510	-	2,533	9,685	2,206
Library (950)						
Northwest Branch Library on Thornton Road	9112/PW1730	\$ -	-	-	5,975	-
Library Book Collector Augmentation	9202	152	-	-	-	-
New Library Facility Study	9262	472	-	-	-	-
Northeast Branch Library	9953/PW1724	478	-	-	7,304	-
		\$ 1,102	-	-	13,279	-
Air Quality Citywide (990)						
Filbert Street/Miner Avenue Traffic Signal	1310	\$ 36	-	-	-	-
Pershing Avenue Corridor Adaptive Traffic Control	1311	247	-	-	-	-
March Lane Adaptive Traffic Control	1312	435	-	-	-	-
Montauban /Swain Roundabout	1315	8	-	-	-	-
Green Initiatives	9276	283	-	-	-	-
		\$ 1,009	-	-	-	-
Regional Street Improvements (917)						
Lower Sacramento Road and Pixley Slough Bridge	0000	-	-	-	-	2,036
Lower Sacramento Road Widening	0000	-	-	-	2,350	12,430
		-	-	-	2,350	14,466
Street Improvement Fees (910)						
Filbert Street/Miner Avenue Traffic Signal	1310	\$ 35	-	-	-	-
Tam O'Shanter Drive / Castle Oaks Drive Roundabout	1443	3	-	-	-	-
Filbert Street, and Main St	1516	157	-	-	-	-
Turn Lanes	1518	233	-	-	-	-
Little John Creek Reimb. Agreem.	9165	137	-	-	-	-
Lower Sac. Rd Reimb Agreem.	9261	0	-	-	-	-
Arch Rd/B St Reimb Agreem.	9277	2	-	-	-	-
Developers Reimbursements	9711	5,853	-	-	-	-
French Camp/Sperry Rd-Perform.	9945	160	-	-	-	-
Bus Rapid Transit 1-B	1515	33	585	-	-	-
Grant Match Program	0000	-	300	300	300	300
		\$ 6,612	885	300	300	300
Street Trees Citywide (978)						
Street Tree Planting	9118	\$ 292	-	-	-	-
Residential Development Street Trees	1524	50	-	-	-	-
		\$ 342	-	-	-	-
Street Signs Citywide (979)						
Street Name Sign Installation	9176	\$ 59	-	-	-	-
Residential Development Signs	1525	80	-	-	-	-
		\$ 139	-	-	-	-

Project Listing - Five Year Capital Improvement Program 2017-2022 - PFF

(Dollars in thousands)

	Project No.	Remaining Appropriation at 6/30/18	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Street Lights Citywide (980)						
Miracle Mile Street Lighting Replacement	0000		-	-	-	612
Wood Pole Replacement & Infill Stet Lighting Program	1523	-	105	511	-	-
Installation	9191	\$ 128	-	-	-	-
Installation	9191	39	-	-	-	-
Installation	9191	195	-	-	-	-
		<u>\$ 362</u>	<u>105</u>	<u>511</u>	<u>-</u>	<u>612</u>
Traffic Signals (900)						
Arch Road Traffic Signal Fiber Optic	7239	\$ 36	-	-	-	-
Arch Road Traffic Signal Fiber Optic	7239	13	-	-	-	-
Traffic Signal Control System Program	1522	20	-	-	-	-
Traffic Signal Control System Program	1522	10	-	-	-	-
Traffic Signal Control System Program	1522	30	-	-	-	-
		<u>\$ 109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total-Public Facilities Fee Projects						
		<u>\$ 12,185</u>	<u>\$ 990</u>	<u>\$ 3,344</u>	<u>\$ 25,614</u>	<u>\$ 17,584</u>