

Public Facilities Fee Annual Report Fiscal Year 2018-19



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





CITY OF STOCKTON

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



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City of Stockton
Public Facilities Fee Report (PFF)
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PRINCIPAL OFFICIALS

City Officials

Michael Tubbs
Dan Wright
Sol Jobrack
Paul Canepa
Susan Lenz
Christina Fugazi
Jesús Andrade

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

Executive Team

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

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

December 16, 2019

TO: Laurie Montes, Interim City Manager

FROM: Matt Paulin, Chief Financial Officer

SUBJECT: **FY 2018-19 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, 2019. 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 Public Facilities Fee. On September 12, 1988, the City Council adopted Resolution No. 88-0616 establishing that PFFs be paid at the time the City issues a development building permit. The City of Stockton began collection of the fees in November 1988.

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

| | |
|------------------------------------|--|
| Traffic Signals Fee | Street Trees Fee |
| Street Improvements Fee | Street Signs Fee |
| Regional Transportation Impact Fee | Street Lights in Lieu Fee |
| Community Recreation Centers Fee | Air Quality Mitigation Fee |
| City Office Space Fee | Water Connections Fee |
| Fire Stations Fee | Delta Surface Water Connections Fee |
| Libraries Fee | Wastewater Connections Fee |
| Police Stations Fee | Public Facilities Fee – Administration Fee |
| Parkland Fee | Agricultural Land Mitigation Fee |
| Water Impact Mitigation Fee | County Facilities Impact Fee |
| Mossdale Tract Development Fee | |

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

Information in the Annual Report

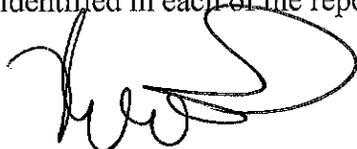
As specified by State law, the Annual Report must include: A brief description of the type of fees in the fund, the beginning and ending fund balances by public facility type for the fiscal year, as well as any changes to the fund balance, the fees collected and the interest earned. The report must also 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 include public improvement expenditures details of the reporting 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 of Stockton 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...”. The City of 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, 2019, 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 \$5,034,085 in outstanding PFF interfund loans. In August of 2018, City Council approved a repayment plan for these outstanding PFF interfund loans (Reso. #2018-08-21-1107).

Development impact fees must be reasonably related to the development impact in which they address. The relationship between each PFF and its 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 2019 – 2024 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.

On August 20, 2019, City Council approved Resolution #2018-07-17-1302 which extended the Stockton Economic Stimulus Program (SESP), adopted by City Council on November 17, 2015. Effective July 31, 2020, the program will remain the same and will run with no expiration unless amended by Council Resolution. SESP program includes Public Facilities Fee reduction that provides for development impact 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 \$19,246 and \$14,080 per unit for multi-family residential. The Program offers no tolling conditions for disadvantaged and non-disadvantaged areas and increase developer's permit limitations to 30 per subdivision and 80 citywide.

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 2024. 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 in the CIP sheet. 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):

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.

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 (RTIF) – Provides for regional transportation improvements in San Joaquin County (in conjunction with other cities) and addresses traffic congestion as a result of new development.

Community Recreation Center Impact Fee – Provides for the construction and/or expansion of Community Recreation 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 required.

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

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

Wastewater Connection Fee – Provides for expansion of collection and treatment capabilities in the wastewater utility as growth and development required.

Public Facilities Fee Program – Administration Fee – Provides for the administrative costs of the Public Facilities Fees Program; costs 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 remitted to the Central Valley Farmland Trust for administration and monitoring of the City’s Agricultural Land Mitigation Program.

Water Impact Mitigation Fee – To mitigate for the impact on water and to finance the cost of the New Malones Water Conveyance Project. Fees collected by the City are remitted to Stockton East Water District (SEWD).

County Facilities Impact Fee – To mitigate for the loss of agricultural land and to finance the construction of region-serving capital facilities caused by future development in San Joaquin County. Fees collected by the City are remitted to the San Joaquin County Administrator.

Mossdale Tract Development Fee – To mitigate for the loss of Mossdale Tract Area caused by new development and to finance the flood risk reduction program and flood control facilities. Fees collected by the City are remitted to the San Joaquin Area Flood Control Agency (SJAFCA).

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - City Wide
Financial Summary For the Fiscal Year Ended June 30, 2019

Statements of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 159,259 | \$ 351,437 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 159,259 | \$ 351,437 |
| Revenues: | | |
| Permit fees | \$ 86,024 | \$ 67,282 |
| Interest | 243 | 15,595 |
| Other revenues | 96,055 | - |
| Total Revenues | \$ 182,322 | \$ 82,877 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | (9,856) | - |
| Total Expenditures | \$ (9,856) | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 192,178 | \$ 82,877 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 351,437 | \$ 434,315 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 348,558 | \$ 432,353 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 1,385 | 1,962 |
| Accounts receivable | 5,176 | 3,681 |
| Allowance for uncollectible | (1,755) | (1,755) |
| Total Assets | \$ 353,364 | \$ 436,241 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ - |
| Deferred fees revenue | 1,926 | 1,926 |
| Total Liabilities | \$ 1,926 | \$ 1,926 |
| Total Fund Balance | \$ 351,437 | \$ 434,315 |
| Fund Balance | | |
| Total fund balance | \$ 351,437 | \$ 434,315 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 351,437 | \$ 434,315 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - Zone #1
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 177,828 | \$ 225,786 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 177,828 | \$ 225,786 |
| Revenues: | | |
| Permit fees | \$ 23,775 | \$ 7,682 |
| Interest | (128) | 9,281 |
| Other revenues | 24,311 | - |
| Total Revenues | \$ 47,958 | \$ 16,963 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | 4,495 |
| Total Expenditures | \$ - | \$ 4,495 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 47,958 | \$ 12,468 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 225,786 | \$ 238,254 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 224,825 | \$ 237,155 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 961 | 1,100 |
| Accounts receivable | 7,623 | 7,623 |
| Allowance for uncollectible | (3,856) | (3,856) |
| Total Assets | \$ 229,553 | \$ 242,022 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | 3,767 | 3,767 |
| Total Liabilities | \$ 3,767 | \$ 3,767 |
| Total Fund Balance | \$ 225,785 | \$ 238,254 |
| Fund Balance | | |
| Total fund balance | \$ 225,785 | \$ 238,254 |
| Less: CIP appropriations & Encumbrances | 20,000 | 15,505 |
| Ending Available Fund Balance (Deficit) | \$ 205,785 | \$ 222,749 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - Zone #2
Financial Summary For the Fiscal Year Ended June 30, 2019

Statements of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 158,453 | \$ 191,206 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 158,453 | \$ 191,206 |
| Revenues: | | |
| Permit fees | \$ 32,633 | \$ 26,063 |
| Interest | 120 | 8,166 |
| Other revenues | - | - |
| Total Revenues | \$ 32,753 | \$ 34,229 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 32,753 | \$ 34,229 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 191,206 | \$ 225,435 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 186,918 | \$ 224,440 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 800 | 995 |
| Accounts receivable | 3,856 | 369 |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 191,575 | \$ 225,804 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ - |
| Deferred fees revenue | 369 | 369 |
| Total Liabilities | \$ 369 | \$ 369 |
| Total Fund Balance | \$ 191,207 | \$ 225,435 |
| Fund Balance | | |
| Total fund balance | \$ 191,206 | \$ 225,435 |
| Less: CIP appropriations & Encumbrances | 10,000 | 10,000 |
| Ending Available Fund Balance (Deficit) | \$ 181,206 | \$ 215,435 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - Zone #3
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 149,975 | \$ 257,949 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 149,975 | \$ 257,949 |
| Revenues: | | |
| Permit fees | \$ 107,560 | \$ 72,557 |
| Interest | 414 | 12,318 |
| Other revenues | - | - |
| Total Revenues | \$ 107,974 | \$ 84,875 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 107,974 | \$ 84,875 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 257,949 | \$ 342,824 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 256,824 | \$ 341,273 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 1,139 | 1,564 |
| Accounts receivable | (14) | (14) |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 257,949 | \$ 342,823 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 257,949 | \$ 342,823 |
| Fund Balance | | |
| Total fund balance | \$ 257,949 | \$ 342,823 |
| Less: CIP appropriations & Encumbrances | 30,000 | 30,000 |
| Ending Available Fund Balance (Deficit) | \$ 227,949 | \$ 312,823 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - Zone #4
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 54,484 | \$ 91,650 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 54,484 | \$ 91,650 |
| Revenues: | | |
| Permit fees | \$ 37,253 | \$ 53,937 |
| Interest | (87) | 4,954 |
| Other revenues | - | - |
| Total Revenues | \$ 37,166 | \$ 58,891 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 37,166 | \$ 58,891 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 91,650 | \$ 150,540 |

Balance Sheet

| | | |
|--|------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 91,248 | \$ 149,886 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 402 | 655 |
| Accounts receivable | - | - |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 91,650 | \$ 150,541 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | - | - |
| Total Fund Balance | \$ 91,650 | \$ 150,541 |
| Fund Balance | | |
| Total fund balance | \$ 91,650 | \$ 150,541 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 91,650 | \$ 150,541 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Fund - All Zone Summary
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 700,000 | \$ 1,118,028 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 700,000 | \$ 1,118,028 |
| Revenues: | | |
| Permit fees | \$ 287,246 | \$ 227,521 |
| Interest | 561 | 50,314 |
| Other revenues | 120,366 | - |
| Total Revenues | \$ 408,173 | \$ 277,835 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | (9,856) | 4,495 |
| Total Expenditures | \$ (9,856) | \$ 4,495 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 418,029 | \$ 273,341 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Total Other Financing Sources (Uses) | - | - |
| Ending Fund Balance | \$ 1,118,029 | \$ 1,391,367 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 1,108,374 | \$ 1,385,106 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 4,687 | 6,276 |
| Accounts receivable | 16,641 | 11,659 |
| Allowance for uncollectible | (5,611) | (5,611) |
| Total Assets | \$ 1,124,091 | \$ 1,397,430 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ - |
| Deferred fees revenue | 6,062 | 6,062 |
| Total Liabilities | \$ 6,062 | \$ 6,062 |
| Total Fund Balance | 1,118,028 | 1,391,368 |
| Fund Balance | | |
| Total fund balance | \$ 1,118,028 | \$ 1,391,367 |
| Less: CIP appropriations & Encumbrances | 60,000 | 55,505 |
| Ending Available Fund Balance (Deficit) | 1,058,028 | 1,335,862 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Traffic Signal Impact Fee Annual Report Notes

Purpose:

Provides for new and existing traffic signals as growth and new developments warranted.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Traffic Impact Fee Fund collected total revenues from all fee areas of \$277,835, compared to prior fiscal year of \$408,173. The fund expended \$4,495 on capital project. Fund balance at June 30, 2019 was \$1,391,368.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

In 2017, the City Council approved a short-term deferral fees program for Non-residential Public Facilities Fee & Mitigation Fee (Council Reso.#2017-01-24-1210). As of June 30, 2019, the fund had \$6,062 of deferred fee.

City of Stockton

Public Facilities Fee Report (PFF)

FY 2018-19



Traffic Signal Impact Fee Schedule

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Schedule:

| BUILDING TYPE | FEE CATEGOR | UNIT | TRIP ENDS PER UNIT | Effective Date | |
|---|---------------|---------|--------------------|----------------|--------------|
| | | | | 7/1/2017 | 7/1/2018 |
| | | | | 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 | \$ 66.00 | \$ 66.50 |
| 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 |
| 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 |

City of Stockton Public Facilities Fee Report (PFF) FY 2018-19



Traffic Signal Impact Fee Schedule

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Continued:

| BUILDING TYPE | FEE CATEGOR | UNIT | TRIP ENDS PER UNIT | Effective Date | |
|---|-------------|---------|--------------------|----------------|--------------|
| | | | | 7/1/2017 | 7/1/2018 |
| | | | | FEE PER UNIT | FEE PER UNIT |
| 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 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Traffic Signal Impact Fees, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Improvement Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|----------------------|----------------------|
| Beginning Fund Balance | \$ 18,568,733 | \$ 23,183,431 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 18,568,733 | \$ 23,183,431 |
| Revenues: | | |
| Permit fees | \$ 2,981,223 | \$ 1,432,574 |
| Interest | 19,608 | 994,940 |
| Other revenues | 790,101 | - |
| Total Revenues | \$ 3,790,933 | \$ 2,427,514 |
| Expenditures: | | |
| Operating expenditures | \$ 31,007 | \$ 153 |
| Capital projects | 199,218 | 830,022 |
| Total Expenditures | \$ 230,225 | \$ 830,175 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 3,560,707 | \$ 1,597,339 |
| Other Financing Sources (Uses): | | |
| Transfers in - from Community Centers Fund 920 (a) | \$ 308,442 | \$ 90,490 |
| Transfers in - from Fire Station Fund 940 (a) | 563,616 | 40,165 |
| Transfers in - from Police Station Fund 960 (a) | 234,284 | 251,960 |
| Transfers out - to Community Centers Fund 920 (b) | (23,929) | (25,983) |
| Transfers out - to Fire Stations Fund (940) (b) | (14,277) | - |
| Transfers out - to Police Stations Fund 960 (b) | (14,146) | (20,278) |
| Total Other Financing Sources (Uses) | \$ 1,053,990 | \$ 336,354 |
| Ending Fund Balance | \$ 23,183,431 | \$ 25,117,124 |
| Balance Sheet | | |
| Assets: | | |
| Cash and investments | \$ 22,480,650 | \$ 24,959,941 |
| Interest receivable | 91,807 | 114,099 |
| Accounts receivable | 882,573 | 548,221 |
| Allowance for uncollectible-Misc Receivables | (88,726) | (88,726) |
| Loan to Community Center Fund (920) | 2,622,257 | 2,557,750 |
| Loan to Fire Stations Fund (940) | 40,165 | - |
| Loan to Police Stations Fund (960) | 1,028,032 | 796,349 |
| Allowance for uncollectible - interfund loans | (3,690,453) | (3,354,100) |
| Total Assets | \$ 23,366,305 | \$ 25,533,536 |
| Liabilities: | | |
| Accounts payable | \$ 225 | \$ 233,762 |
| Deferred fees revenue | 182,650 | 182,650 |
| Total Liabilities | \$ 182,874 | \$ 416,411 |
| Total Fund Balance | \$ 23,183,431 | \$ 25,117,124 |
| Fund Balance | | |
| Total fund balance | \$ 23,183,431 | \$ 25,117,124 |
| Less: CIP appropriations & Encumbrances | 6,611,628 | 13,636,249 |
| Ending Available Fund Balance (Deficit) | \$ 16,571,802 | \$ 11,480,875 |

Street Improvement Impact Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Street Improvement Fee collected total revenues of \$2,427,514, compared to prior fiscal year of \$3,790,933. The fund's total expenditures were \$830,175, compared to prior fiscal year of \$230,225. The fund balance at June 30, 2019 was \$25,117,124, including transfers in and transfers out.

Other Financing Sources (Transfers In and Transfers Out):

(a). This fund received three transfers in in the amount of \$90,490 from Community Centers Fund, \$40,165 from Fire Station Fund, and \$251,960 from Police Station Fund for the interfund loans payment required by Council Reso. #2018-08-21-1107.

(b). This fund also transferred out of \$25,983 to Community Centers Fund and \$20,278 to Police Station Fund for the accrued interest of the PFF interfund loans, and were recorded as "Allowances for Uncollectible".

PFF Interfund Loans:

The PFF interfund loans are adjusted annually as repayments are made. As of June 30, 2019, the Street Improvements Fee Fund had total PFF interfund loans receivable of \$3,354,100 (\$2,557,750 from Community Recreation Centers Fund and \$796,350 from Police Stations Fund). The outstanding balance was recorded as "Allowance for Uncollectible." As specified by Council Resolution #2018-08-21-1107, the owing funds are required to make annual payments by using excess revenues collected until the loans are paid in full.

Fee Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council reso.#2017-01-24-1210). As of June 30, 2019, this fund had \$416,411 of deferred fees.

Street Improvements Reimbursement Agreements:

As of June 30, 2019, the City had four different Street Improvement Reimbursement Agreements with a total of \$10,395,873 for future infrastructure projects. The details of these agreements are discussed as follow:

(1). In March of 2001, the City entered into a reimbursement agreement with the Spanos Park Development Company for the design and construction of the traffic signal at the Eight Mile Road / Thornton Road intersection (Council Resolution #2001-03-01-0140). Reimbursement to the developer was estimated at \$201,850. At June 30, 2019, the remaining balance was \$201,850.

(2). In July of 2007, the City 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 (Council Resolution #2007-07-07-0329). The reimbursement agreement was estimated at \$6,598,782 (with cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement). The balance at June 30, 2019 was \$6,598,782.

(3). In November of 2007, the City entered into a reimbursement agreement with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek (Council Resolution #2007-11-07-0489). The reimbursement agreement was estimated at \$3,095,241. The remaining balance at June 30, 2019 was \$3,095,241.

(4). In December of 2008, the City 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 (Council Resolution #2008-12-08-0471). The reimbursement agreement was estimated at \$1,890,304 (with \$1,712,892 funded by Street Improvements Impact fees and \$177,412 funded by Water Connection Fees). The balance at June 30, 2019 was \$500,000.

City of Stockton Public Facilities Fee Report (PFF) FY 2018-19



Street Improvements Impact Fee Schedule

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Program: (Resolution #2015-11-17-1602 & #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 for single-family or multi-family residential projects developed within the existing city limits until December 31, 2018 or until the program expires; and maintained the Public Facility Fee Administrative fee of 3.5% until the applicable sunset dates (Resolution 2015-11-17-1602).

Fee Schedule:

Notes: Fees are applied for "Fee Areas 3 & 4" only.

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|------------------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| Office / High Density | Unit of Measure Per 1,000 sq.ft | \$ 2,412.00 | \$ 2,412.00 |
| Retail / Medium Density | Per 1,000 sq.ft | \$ 3,177.00 | \$ 3,177.00 |
| Warehouse / Low Density | Per 1,000 sq.ft | \$ 931.50 | \$ 931.50 |
| Residential - Existing City Limits: | | | |
| Single Family Units | Per Unit | \$ 13,226.00 | \$ 13,226.00 |
| Multiple Family Units | Per Unit | \$ 9,656.00 | \$ 9,656.00 |
| Guest Room | Per Unit | \$ 5,157.50 | \$ 5,157.50 |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | Per Unit | Exempted | Exempted |
| Multiple Family Units | Per Unit | Exempted | Exempted |
| Guest Room | Per Unit | \$ 5,157.50 | \$ 5,157.50 |
| Residential - Outside City Limits: | | | |
| Single Family Units | Per Unit | \$ 13,226.00 | \$ 13,226.00 |
| Multiple Family Units | Per Unit | \$ 9,656.00 | \$ 9,656.00 |
| Guest Room | Per Unit | \$ 5,157.50 | \$ 5,157.50 |
| Multipliers for Specific Land Use Categories: | | | |
| High Cube warehouse / distribution buildings over 500,000 sq. ft. and ceiling height over 27 feet) | Per 1,000 sq.ft | 0.059 | 0.059 |
| Church and Accessory Uses | Per 1,000 sq.ft | 0.396 | 0.396 |
| Elementary School | Per 1,000 sq.ft | 0.154 | 0.154 |
| Elementary School | Per Student | 0.010 | 0.010 |
| High School | Per 1,000 sq.ft | 0.040 | 0.040 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Street Improvement Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Regional Transportation Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 4,156,886 | \$ 6,165,687 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 4,156,886 | \$ 6,165,687 |
| Revenues: | | |
| Permit fees | \$ 1,986,151 | \$ 1,164,478 |
| Interest | 5,517 | 274,859 |
| Other revenues | - | - |
| Total Revenues | \$ 1,991,668 | \$ 1,439,337 |
| Expenditures: | | |
| Operating expenditures | - | - |
| Capital projects | 3,118 | 2,751 |
| Total Expenditures | \$ 3,118 | \$ 2,751 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,988,551 | \$ 1,436,586 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ 20,251 | \$ - |
| Total Other Financing Sources (Uses) | \$ 20,251 | \$ - |
| Ending Fund Balance | \$ 6,165,687 | \$ 7,602,273 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 6,074,135 | \$ 7,882,201 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 25,955 | 35,162 |
| Accounts receivable | 65,597 | - |
| Total Assets | \$ 6,165,687 | \$ 7,917,363 |
| Liabilities: | | |
| Accounts payable (due to other Government) | \$ - | \$ 315,090 |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ 315,090 |
| Total Fund Balance | \$ 6,165,687 | \$ 7,602,273 |
| Fund Balance | | |
| Total fund balance | \$ 6,165,687 | \$ 7,602,273 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 6,165,687 | \$ 7,602,273 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Regional Transportation Impact Fee Annual Report Notes

Purpose:

Provides for regional transportation improvements in San Joaquin County (in conjunction with other cities) and addresses traffic congestion as a result of new developments. The fee provides funding for transportation improvements required to serve new developments and to ensure that existing service levels can be maintained. The City retains 75% of the fees collected. The remaining 25% is paid out to SJ County (10%) and SJCOG (15%).

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund collected total revenues of \$1,439,337, compared to FY 2017-18 of \$1,991,668. The fund expended \$2,751. Fund balance at June 30, 2019 was \$7,602,273.

Other Financing Sources (Transfers In and Transfers Out):

None.

Fee Deferral Program:

None

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

RTIF Fee Schedule:

All fees are set by San Joaquin County and applied to all "Fee Areas"

| Effective Date | Effective Date |
|----------------|----------------|
| 7/1/2017 | 7/1/2018 |
| Amount | Amount |

Non-Residential:

Unit of Measure

| | | | | | |
|--|-----------|----|------|----|------|
| Office / Guest Rooms / High Density (p | Per sq.ft | \$ | 1.65 | \$ | 1.71 |
| Retail / Medium Density (per sq.ft.) | Per sq.ft | \$ | 1.31 | \$ | 1.36 |
| Commercial / Industrial (per sq. ft.) | Per sq.ft | \$ | 0.99 | \$ | 1.03 |
| High Cube Warehouse / Low Density (p | Per sq.ft | \$ | 0.42 | \$ | 0.43 |

Residential:

| | | | | | |
|----------------------------------|----------|----|----------|----|----------|
| Single Family Units (per unit) | Per Unit | \$ | 3,223.01 | \$ | 3,406.35 |
| Multiple Family Units (per unit) | Per Unit | \$ | 1,933.81 | \$ | 2,043.81 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Street Improvement Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Community Recreation Centers Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-----------------------|----------------------|
| Beginning Fund Balance | \$ 308,442 | \$ 90,491 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 308,442 | \$ 90,491 |
| Revenues: | | |
| Permit fees | \$ 90,161 | \$ 49,703 |
| Interest | 329 | 6,837 |
| Other revenues | - | - |
| Total Revenues | \$ 90,491 | \$ 56,540 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Other expenditures | 23,929 | 25,983 |
| Total Expenditures | \$ 23,929 | \$ 25,983 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 66,562 | \$ 30,557 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Transfers in - allowance for interfund loans payable | 23,929 | 25,983 |
| Transfers out - interfund loans repayment | (308,442) | (90,490) |
| Total Other Financing Sources (Uses) | \$ (284,513.0) | \$ (64,506.7) |
| Ending Fund Balance | \$ 90,491 | \$ 56,541 |

Balance Sheet

| | | |
|--|-----------------------|-----------------------|
| Assets: | | |
| Cash and investments | \$ 84,101 | \$ 55,906 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 1,715 | 635 |
| Accounts receivable | 4,987 | 312 |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 90,803 | \$ 56,853 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | 312 | 312 |
| Long-term: | | |
| Loans from Street Improvements Fund 910 | 1,642,701 | 1,668,684 |
| Loans from Street Improvements Fund 915 | 979,556 | 889,066 |
| Allowance for Interfund Loans | (2,622,257) | (2,557,750) |
| Total Liabilities | \$ 312 | \$ 312 |
| Total Fund Balance | \$ 90,491 | \$ 56,541 |
| Fund Balance | | |
| Total fund balance | \$ 90,491 | \$ 56,541 |
| Less: CIP appropriations & Encumbrances | - | - |
| Less: Net interfund loans balance | 2,622,257 | 2,557,750 |
| Ending Available Fund Balance (Deficit) | \$ (2,531,766) | \$ (2,501,209) |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Community Recreation Centers Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY2018-19, the fund received total revenue of \$56,540 compared to prior fiscal year of \$90,491, and incurred \$25,983 of interest expense for the interfund loans from Street Improvement Fund. Fund balance at June 30, 2019 was \$56,541.

Other Financing Sources (Transfers In and Transfers Out):

In FY2018-19, the fund had a transfer in of \$25,983 for the accrued interest and a transfer out of \$90,490 to Street Improvement Fund for the interfund loans payment required by Council Resolution #2018-08-21-1107.

Fee Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council Resolution #2017-01-24-1210). As of June 30, 2019, the fund had \$312 of deferred fees.

Other Long-Term Liabilities:

As of June 30, 2019, this fund had total interfund loan balance of \$2,557,750 owed to Street Improvement Fund, and was recorded as "Allowance for Interfund Loans." As specified by Council Resolution #2018-08-21-1107, this fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206):

Reduced Community Recreation Centers Fee by 50% for non-residential projects citywide until General Plan and Nexus Studies are completed; exempted Community Recreation Centers Fee for residential projects in the “Greater Downtown Area” until December 31, 2018 (resolution #2016-01-12-1206); and exempted Community Recreation Centers Fee if qualified for the Stockton Economic Stimulus Program in 2018 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 (resolution #2015-11-17-1602).

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| | Unit of Measure | | |
| Office / High Density | per 1,000 sq. ft. | \$ 39.50 | \$ 39.50 |
| Retail / Medium Density | per 1,000 sq. ft. | \$ 20.25 | \$ 20.25 |
| Warehouse / Low Density | per 1,000 sq. ft. | \$ 23.50 | \$ 23.25 |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 481.00 | \$ 481.00 |
| Multiple Family Units | per unit | \$ 405.00 | \$ 405.00 |
| Guest Room | per room | Exempted | Exempted |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | Exempted | Exempted |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | \$ 481.00 | \$ 481.00 |
| Multiple Family Units | per unit | \$ 405.00 | \$ 405.00 |
| Guest Room | per room | Exempted | Exempted |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Community Recreation Centers Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



City Office Space Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|-------------------|
| Beginning Fund Balance | \$ 1,052,675 | \$ 176,045 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 1,052,675 | \$ 176,045 |
| Revenues: | | |
| Permit fees | \$ 122,821 | \$ 50,518 |
| Interest | 1,057 | 15,829 |
| Other revenues | (509) | - |
| Total Revenues | \$ 123,370 | \$ 66,346 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 1,000,000 | - |
| Other expenditures | - | - |
| Total Expenditures | \$ 1,000,000 | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (876,630) | \$ 66,346 |
| Other Financing Sources (Uses): | | |
| Sales of capital assets | \$ - | \$ - |
| Transfers in - from other funds | - | - |
| Transfers out - to other funds | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 176,045 | \$ 242,391 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 137,833 | \$ 223,302 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 5,004 | 995 |
| Accounts receivable | 42,372 | 22,684 |
| Allowance for uncollectible | (4,574) | - |
| Total Assets | \$ 180,635 | \$ 246,982 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | 4,591 | 4,591 |
| Total Liabilities | \$ 4,591 | \$ 4,591 |
| Total Fund Balance | \$ 176,045 | \$ 242,391 |
| Fund Balance | | |
| Total fund balance | \$ 176,045 | \$ 242,391 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 176,045 | \$ 242,391 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



City Office Space Impact Fee Annual Report Notes

Purpose:

Provides for additional Administrative Office Space in order to maintain administrative and general services as the City grows resulted from new developments.

Revenues, Expenditures & Fund Balance:

In FY2018-19, the fund collected total revenues of \$66,346, compared to last fiscal year of \$123,370. There were no expenditures in FY 2018-19. The ending fund balance at June 30,2019 was \$242,391.

Other Financing Sources (Transfers In and Transfers Out):

None.

Fee Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council Resolution #2017-01-24-1210). As of June 30, 2019, the fund had \$4,591 of deferred fees.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206):

Reduced City Office Space Fee by 50% for non-residential projects citywide until General Plan and Nexus Studies are completed; exempted City Office Space Fee for residential projects in the “Greater Downtown Area” until December 31, 2018 (per Council resolution #2016-01-12-1206); and exempted City Office Space Fee if qualified for the Stockton Economic Stimulus Program in 2018 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 PFF Administrative fee of 3.5% until the applicable sunset dates, per Council resolution #2015-11-17-1602.

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| | Unit of Measure | | |
| Office / High Density | per 1,000 sq. ft. | \$ 43.75 | \$ 43.75 |
| Retail / Medium Density | per 1,000 sq. ft. | \$ 22.50 | \$ 22.50 |
| Warehouse / Low Density | per 1,000 sq. ft. | \$ 25.50 | \$ 25.50 |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 467.00 | \$ 467.00 |
| Multiple Family Units | per unit | \$ 391.00 | \$ 391.00 |
| Guest Room | per room | \$ 49.00 | \$ 49.00 |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | \$ 49.00 | \$ 49.00 |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | \$ 467.00 | \$ 467.00 |
| Multiple Family Units | per unit | \$ 391.00 | \$ 391.00 |
| Guest Room | per room | \$ 98.25 | \$ 49.00 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to City Office Space Impact Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Fire Stations Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 703,899 | \$ 243,554 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 703,899 | \$ 243,554 |
| Revenues: | | |
| Permit fees | \$ 243,099 | \$ 104,444 |
| Interest | 475 | 15,587 |
| Other revenues | (19) | - |
| Total Revenues | \$ 243,554 | \$ 120,031 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Other expenditures | 33,999 | 37,050 |
| Total Expenditures | \$ 33,999 | \$ 37,050 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 209,555 | \$ 82,981 |
| Other Financing Sources (Uses): | | |
| Transfers in - Allowance for Interfund Loans | \$ 33,999 | \$ 37,050 |
| Transfers out - to Street Improvement Fund 910 | (563,616) | (40,165) |
| Transfers out - to Libraries Fund 950 | (140,283) | (203,390) |
| Total Other Financing Sources (Uses) | \$ (669,900) | \$ (206,505) |
| Ending Fund Balance | \$ 243,554 | \$ 120,031 |

Balance Sheet

| | | |
|--|-----------------------|-----------------------|
| Assets: | | |
| Cash and investments | \$ 171,107 | \$ 80,303 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 3,770 | 1,412 |
| Accounts receivable | 69,408 | 39,046 |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 244,285 | \$ 120,761 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | 730 | 730 |
| Long-term: | | |
| Loans from Street Improvements Fund 910 | 40,165 | - |
| Loans from Library Fund 950 | 1,846,325 | 1,679,985 |
| Allowance for interfund loans | (1,886,490) | (1,679,985) |
| Total Liabilities | \$ 730 | \$ 730 |
| Total Fund Balance | \$ 243,555 | \$ 120,031 |
| Fund Balance: | | |
| Total fund balance | \$ 243,555 | \$ 120,031 |
| Less: CIP appropriations & Encumbrances | - | - |
| Less: Net interfund loans balance | 1,886,490 | 1,679,985 |
| Ending Available Fund Balance (Deficit) | \$ (1,642,934) | \$ (1,559,954) |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Fire Stations Impact Fee Fund Annual Report Notes

Purpose:

Provides for new and/or relocation of fire stations as required by growth of new developments.

Revenues, Expenditures & Fund Balance:

In FY2018-19, this fund received total revenues of \$120,031, compared to prior fiscal year of \$243,554, and incurred \$37,050 of interest expense for the interfund loans from Street Improvement Fund. The ending fund balance at June 30, 2019 was \$120,030, including transfers in and transfers out.

Other Financing Sources or Uses (Transfers In and Transfers Out):

In FY2018-19, this fund had a transfer in of \$37,050 for the accrued interest on PFF interfund loans and two transfers out of \$40,165 to Street Improvement Fund and \$203,390 to Libraries Fund for the interfund loans payments required by Council Resolution #2018-08-21-1107.

Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council Resolution #2017-01-24-1210). As of June 30, 2019, the fund had \$730 of deferred fees.

Other Long-Term Liabilities:

As of June 30, 2019, this fund had total interfund loan balance of \$1,679,985 owed to Libraries Fund, and was recorded as "Allowance for Interfund Loans." As specified by Council Resolution #2018-08-21-1107, this fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (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 Studies are completed; exempted Fire Stations fee for residential projects in the "Greater Downtown Area" until December 31, 2018 per Council Resolution #2016-01-12-1206; and exempted Fire Stations fee if qualified for the Stockton Economic Stimulus Program in 2018 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 PFF Administrative fee of 3.5% until the applicable sunset dates, per Council resolution #2015-11-17-1602.

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| | Unit of Measure | | |
| Office / High Density | per 1,000 sq. ft. | \$ 118.50 | \$ 118.50 |
| Retail / Medium Density | per 1,000 sq. ft. | \$ 61.00 | \$ 61.00 |
| Warehouse / Low Density | per 1,000 sq. ft. | \$ 54.00 | \$ 54.00 |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 781.00 | \$ 781.00 |
| Multiple Family Units | per unit | \$ 658.00 | \$ 658.00 |
| Guest Room | per room | \$ 54.00 | \$ 44.50 |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | \$ 44.50 | \$ 44.50 |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | \$ 781.00 | \$ 781.00 |
| Multiple Family Units | per unit | \$ 658.00 | \$ 658.00 |
| Guest Room | per room | \$ 54.00 | \$ 44.50 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Libraries Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|---|---------------------|---------------------|
| Beginning Fund Balance | \$ 8,990,840 | \$ 9,370,063 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 8,990,840 | \$ 9,370,063 |
| Revenues: | | |
| Permit fees | \$ 258,117 | \$ 114,393 |
| Interest | 10,367 | 375,615 |
| Other revenues - use of money & property | 19,703 | 37,050 |
| Other revenues - Government fund allowances | 471 | - |
| Total Revenues | \$ 288,658 | \$ 527,058 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 29,996 | 874,346 |
| Other expenditures | - | - |
| Total Expenditures | \$ 29,996 | \$ 874,346 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 258,662 | \$ (347,288) |
| Other Financing Sources (Uses): | | |
| Transfers in - from Fire Stations Fund 940 | \$ 140,283 | \$ 203,390 |
| Transfers out - Allowances for Uncollectible - Fire Stations Fund 940 | (19,723) | (37,050) |
| Total Other Financing Sources (Uses) | \$ 120,560 | \$ 166,340 |
| Ending Fund Balance | \$ 9,370,063 | \$ 9,189,115 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 9,258,081 | \$ 9,271,715 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 40,524 | 42,576 |
| Accounts receivable | 72,552 | 40,490 |
| Loans to other funds - Fire Stations Fund 940 | 1,846,325 | 1,679,985 |
| Allowance for uncollectible | (1,846,325) | (1,679,985) |
| Total Assets | \$ 9,371,158 | \$ 9,354,781 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ 340 | \$ 164,911 |
| Deferred fees revenue | 755 | 755 |
| Total Liabilities | \$ 1,095 | \$ 165,666 |
| Total Fund Balance | \$ 9,370,063 | \$ 9,189,115 |
| Fund Balance: | | |
| Total fund balance | \$ 9,370,063 | \$ 9,189,115 |
| Less: CIP appropriations & Encumbrances | 1,102,238 | 773,651 |
| Ending Available Fund Balance (Deficit) | \$ 8,267,825 | \$ 8,415,464 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Libraries Impact Fee Fund Annual Report Notes

Purpose:

Provides for libraries improvements and for the construction of new libraries as required by growth of new developments.

Revenues, Expenditures & Fund Balance:

In FY2018-19, this fund collected total revenues of \$527,058, compared to FY 2017-18 of \$288,658. The fund expended \$874,346 for the construction of the NE Branch McNair Library. The ending fund balance at June 30, 2019 was \$9,189,115, including interfund loans payments.

Other Financing Sources or Uses (Transfers In and Transfers Out):

In FY 2018-19, this fund received a transfer in of \$203,390 from Fire Stations Fund for the PFF interfund loan payment required by Council resolution #2018-08-21-1107, and transferred out of \$37,050 to Fire Stations Fund as adjustment for the "Allowances for Uncollectible" on PFF interfund loan.

Fee Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council Resolution #2017-01-24-1210). As of June 30, 2019, the fund had \$755 of deferred fees.

Other Long-Term Receivables:

As of June 30, 2019, this fund had PFF interfund loan receivable from Fire Stations Fund of \$1,679,985.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206):

Reduced Libraries Impact fee by 50% for non-residential projects citywide until General Plan and Nexus Studies are completed; exempted Libraries Impact fee for residential projects in the "Greater Downtown Area" until December 31, 2018, per Council Resolution #2016-01-12-1206; and exempted Libraries Impact fee if qualified for the Stockton Economic Stimulus Program in 2018 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 PFF Administrative fee of 3.5% until the applicable sunset dates, per Council resolution #2015-11-17-1602.

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| Office / High Density | Unit of Measure per 1,000 sq. ft. | \$ 94.50 | \$ 94.50 |
| Retail / Medium Density | per 1,000 sq. ft. | \$ 48.50 | \$ 48.50 |
| Warehouse / Low Density | per 1,000 sq. ft. | \$ 56.00 | \$ 56.00 |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 902.00 | \$ 902.00 |
| Multiple Family Units | per unit | \$ 761.00 | \$ 761.00 |
| Guest Room | per room | \$ 85.50 | \$ 85.50 |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | \$ 85.50 | \$ 85.50 |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | \$ 902.00 | \$ 902.00 |
| Multiple Family Units | per unit | \$ 761.00 | \$ 761.00 |
| Guest Room | per room | \$ 85.50 | \$ 85.50 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Police Stations Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 234,284 | \$ 251,960 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 234,284 | \$ 251,960 |
| Revenues: | | |
| Permit fees | \$ 253,074 | \$ 114,773 |
| Interest | (69) | 12,125 |
| Other revenues | (1,045) | - |
| Total Revenues | \$ 251,960 | \$ 126,898 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Other expenditures | 14,146 | 20,278 |
| Total Expenditures | \$ 14,146 | \$ 20,278 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 237,814 | \$ 106,620 |
| Other Financing Sources (Uses): | | |
| Transfers in - Allowance for Interfund Loans | \$ 14,146 | \$ 20,278 |
| Transfers out - to Street Improvement Fund 910 | (234,284) | (251,960) |
| Total Other Financing Sources (Uses) | \$ (220,138) | \$ (231,682) |
| Ending Fund Balance | \$ 251,960 | \$ 126,898 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 174,440 | \$ 81,444 |
| Cash and investments with fiscal agents | - | - |
| Interest receivable | 1,694 | 1,461 |
| Accounts receivable | 94,482 | 62,648 |
| Allowance for uncollectible | (9,077) | (9,077) |
| Total Assets | \$ 261,538 | \$ 136,476 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | 9,578 | 9,578 |
| Long-term: | | |
| Loans from Street Improvements Fund 910 | 1,028,032 | 796,349 |
| Allowance for interfund loans | (1,028,032) | (796,349) |
| Total Liabilities | \$ 9,578 | \$ 9,578 |
| Total Fund Balance | \$ 251,960 | \$ 126,898 |
| Fund Balance: | | |
| Total fund balance | \$ 251,960 | \$ 126,898 |
| Less: CIP appropriations & Encumbrances | - | - |
| Less: Net interfund loans balance | 1,028,032 | 796,349 |
| Ending Available Fund Balance (Deficit) | \$ (776,072) | \$ (669,452) |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Police Stations Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund collected total revenues of \$126,898, compared to FY 2017-18 of \$251,960, and incurred interest expense of \$20,278 for the interfund loans from Street Improvement Fund. The ending fund balance for this fund at June 30, 2019 was \$126,898, including transfers in and transfers out.

Other Financing Sources or Uses (Transfers In and Transfers Out):

In FY 2018-19, this fund had a transfer in of \$20,278 for the accrued interest on PFF interfund loans and a transfer out of \$251,960 to Street Improvement Fund for the interfund loans payment required by Council reso. #2018-08-21-1107.

Fee Deferral Program:

In 2017, the City Council approved a short-term fee deferral program for Non-residential Public Facilities Fee & Mitigation Fee (Council Resolution #2017-01-24-1210). As of June 30, 2019, the fund had \$9,578 of deferred fees.

Other Long-Term Liabilities:

As of June 30, 2019, this fund had total outstanding interfund loan of \$796,349 owed to Street Improvement Fund, and was recorded as "Allowance for Interfund Loans." As required by Council Resolution #2018-08-21-1107, this fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206):

Reduced Police Stations Impact Fee by 50% for non-residential projects citywide until General Plan and Nexus Studies are completed; exempted Police Stations Impact Fee for residential projects in the "Greater Downtown Area" until December 31, 2018 per Council resolution #2016-01-12-1206; and exempted Police Stations Impact Fee if qualified for the Stockton Economic Stimulus Program in 2018 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 PFF Administrative fee of 3.5% until the applicable sunset dates, per Council resolution #2015-11-17-1602.

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| Office / High Density | Unit of Measure per 1,000 sq. ft. | \$ 105.50 | \$ 105.50 |
| Retail / Medium Density | per 1,000 sq. ft. | \$ 54.00 | \$ 54.00 |
| Warehouse / Low Density | per 1,000 sq. ft. | \$ 62.00 | \$ 62.00 |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 591.00 | \$ 591.00 |
| Multiple Family Units | per unit | \$ 497.00 | \$ 497.00 |
| Guest Room | per room | \$ 99.50 | \$ 99.50 |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | \$ 99.50 | \$ 99.50 |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | \$ 591.00 | \$ 591.00 |
| Multiple Family Units | per unit | \$ 497.00 | \$ 497.00 |
| Guest Room | per room | \$ 99.50 | \$ 99.50 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Parkland Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 6,705,920 | \$ 6,880,827 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 6,705,920 | \$ 6,880,827 |
| Revenues: | | |
| Permit fees | \$ 167,368 | \$ 42,530 |
| Interest | 7,539 | 283,136 |
| Total Revenues | \$ 174,907 | \$ 325,666 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 174,907 | \$ 325,666 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 6,880,827 | \$ 7,206,493 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 6,825,344 | \$ 7,173,368 |
| Interest receivable | 30,301 | 33,125 |
| Accounts receivable | 25,182 | - |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 6,880,827 | \$ 7,206,493 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 6,880,827 | \$ 7,206,493 |
| Fund Balance: | | |
| Total fund balance | \$ 6,880,827 | \$ 7,206,493 |
| Less: CIP appropriations & Encumbrances | 2,510,296 | 2,510,295 |
| Ending Available Fund Balance (Deficit) | \$ 4,370,531 | \$ 4,696,198 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Parkland Impact Fee Schedule Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund collected total revenues of \$325,666, compared to FY 2017-18 of \$174,907. There were no expenditures for FY 2018-19. The ending fund balance at June 30, 2019 was \$7,206,493.

Other Financing Sources or Uses (Transfers In and Transfers Out):

None.

Fee Deferral Program:

None.

Other Long-Term Liabilities:

As of June 30, 2019, this fund had one outstanding reimbursement agreement. On January 11, 2011, the City entered into a Parkland Acquisition and Development Reimbursement Agreement with Woodside 05N, LP and Destinations Investors 5000 LLC for the land acquisition and construction of Dorothea Mae Pitts Park, also known as North Stockton Park III. The City agreed to reimburse Woodside in the amount of \$906,936 and Destinations in the amount of \$1,118,063. Per Council Resolution #2011-01-11-0003, the City made initial payments of \$496,890 to Destinations Investors and \$403,110 to Woodside 05N. The remaining reimbursement balance at June 30, 2019 was \$1,124,999 (\$503,826 is owed to Woodside and \$621,173 is owed to Destinations).

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Incentive Programs: (Resolution 2015-11-17-1602 & Resolution 2016-01-12-1206):

Exempted Parkland Impact Fee for non-residential projects citywide until General Plan and Nexus Studies are completed; exempted Parkland Impact Fee for residential projects in the “Greater Downtown Area” until December 31, 2018 per Council resolution #2016-01-12-1206; and exempted Parkland Impact Fee if qualified for the Stockton Economic Stimulus Program in 2018 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 PFF Administrative fee of 3.5% until the applicable sunset dates, per Council Resolution #2015-11-17-1602.

Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| Non-Residential: | | | |
| Office / High Density | Unit of Measure per 1,000 sq. ft. | Exempted | Exempted |
| Retail / Medium Density | per 1,000 sq. ft. | Exempted | Exempted |
| Warehouse / Low Density | per 1,000 sq. ft. | Exempted | Exempted |
| Residential - Existing City Limits: | | | |
| Single Family Units | per unit | \$ 2,789.00 | \$ 2,789.00 |
| Multiple Family Units | per unit | \$ 1,712.00 | \$ 1,712.00 |
| Guest Room | per room | Exempted | Exempted |
| Residential - Greater Downtown Area: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | Exempted | Exempted |
| Residential - Outside City Limits: | | | |
| Single Family Units | per unit | Exempted | Exempted |
| Multiple Family Units | per unit | Exempted | Exempted |
| Guest Room | per room | Exempted | Exempted |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Trees Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 361,372 | \$ 363,165 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 361,372 | \$ 363,165 |
| Revenues: | | |
| Permit fees | \$ 1,365 | \$ 195 |
| Interest | 427 | 14,946 |
| Total Revenues | \$ 1,792 | \$ 15,141 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,792 | \$ 15,141 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 363,165 | \$ 378,306 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 361,553 | \$ 376,561 |
| Interest receivable | 1,611 | 1,745 |
| Accounts receivable | - | - |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 363,165 | \$ 378,306 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 363,165 | \$ 378,306 |
| Fund Balance: | | |
| Total fund balance | \$ 363,165 | \$ 378,306 |
| Less: CIP appropriations & Encumbrances | 341,921 | 341,921 |
| Ending Available Fund Balance (Deficit) | \$ 21,244 | \$ 36,385 |

**City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19**



Street Trees Impact Fee Annual Report Notes

Purpose:

Provides for necessary street trees management and new trees planting as new development is established.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund collected total revenues of \$15,141, compared to FY 2017-18 of \$1,792. There were no expenditures in FY 2018-19. The ending fund balance at June 30, 2019 was \$378,306.

Other Financing Sources or Uses (Transfers In and Transfers Out):

None.

Fee Deferral Program:

None.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Schedule:

| | Unit of Measure | Effective Date | Effective Date |
|----------------------|-----------------|--------------------|--------------------|
| | | 7/1/2017 Amount | 7/1/2018 Amount |
| Tree Type: | | | |
| Tree With No Barrier | Per Tree | \$ 140.00 | \$ 140.00 |
| Tree With Barrier | Per Tree | \$ 195.00 | \$ 195.00 |

Note: One street tree required per lot, and three trees required per corner lot)

For additional information or questions regarding to Street Trees Impact Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Signs Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 147,378 | \$ 149,440 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 147,378 | \$ 149,440 |
| Revenues: | | |
| Permit fees | \$ 1,890 | \$ 11,450 |
| Interest | 172 | 6,251 |
| Total Revenues | \$ 2,062 | \$ 17,701 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 2,062 | \$ 17,701 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 149,440 | \$ 167,142 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 148,777 | \$ 166,401 |
| Interest receivable | 663 | 741 |
| Accounts receivable | - | - |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 149,440 | \$ 167,142 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 149,440 | \$ 167,142 |
| Fund Balance: | | |
| Total fund balance | \$ 149,440 | \$ 167,142 |
| Less: CIP appropriations & Encumbrances | 138,786 | 138,786 |
| Ending Available Fund Balance (Deficit) | \$ 10,654 | \$ 28,356 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Signs Impact Fee Schedule Annual Report Notes

Purpose:

Provides for necessary street signs as new development is established.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund collected total revenues of \$17,701, compared to FY 2017-18 of \$2,062. There were no expenditures in FY 2018-19. The ending fund balance at June 30, 2019 was \$167,142.

Other Financing Sources or Uses (Transfers In and Transfers Out):

None.

Fee Deferral Program:

None.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Schedule:

| | Unit of Measure | Effective Date | Effective Date |
|------------------|-----------------|----------------|----------------|
| | | 7/1/2017 | 7/1/2018 |
| Sign Type: | | Amount | Amount |
| Street Name Sign | Per Sign | \$ 270.00 | \$ 270.00 |
| Regulatory Sign | Per Sign | \$ 410.00 | \$ 410.00 |
| Speed Limit Sign | Per Sign | \$ 194.00 | \$ 194.00 |

For additional information or questions regarding to Street Signs Impact Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund - City Wide
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 131,754 | \$ 131,910 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 131,754 | \$ 131,910 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | 156 | 5,429 |
| Total Revenues | \$ 156 | \$ 5,429 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Refunds and reimbursements | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 156 | \$ 5,429 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 131,910 | \$ 137,339 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 131,325 | \$ 136,705 |
| Interest receivable | 585 | 634 |
| Accounts receivable | - | - |
| Total Assets | \$ 131,910 | \$ 137,339 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 131,910 | \$ 137,339 |
| Fund Balance: | | |
| Total fund balance | \$ 131,910 | \$ 137,339 |
| Less: CIP appropriations & Encumbrances | 127,537 | 127,537 |
| Ending Available Fund Balance (Deficit) | \$ 4,373 | \$ 9,802 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund - Area 1 & 2
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 23,491 | \$ 13,892 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 23,491 | \$ 13,892 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | 55 | 618 |
| Refunds and reimbursements | (2,000) | - |
| Total Revenues | \$ (1,945) | \$ 618 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 7,654 | - |
| Total Expenditures | \$ 7,654 | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (9,599) | \$ 618 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 13,892 | \$ 14,511 |

Balance Sheet

| | | |
|--|------------------|------------------|
| Assets: | | |
| Cash and investments | \$ 13,806 | \$ 14,444 |
| Interest receivable | 86 | 67 |
| Accounts receivable | - | - |
| Total Assets | \$ 13,892 | \$ 14,511 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 13,892 | \$ 14,511 |
| Fund Balance: | | |
| Total fund balance | \$ 13,892 | \$ 14,511 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 13,892 | \$ 14,511 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund - Area 3 & 4
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 86,131 | \$ 76,261 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 86,131 | \$ 76,261 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | 130 | 3,138 |
| Refunds and reimbursements | (10,000) | - |
| Total Revenues | \$ (9,870) | \$ 3,138 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (9,870) | \$ 3,138 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 76,261 | \$ 79,399 |

Balance Sheet

| | | |
|--|------------------|------------------|
| Assets: | | |
| Cash and investments | \$ 75,922 | \$ 79,033 |
| Interest receivable | 338 | 366 |
| Accounts receivable | - | - |
| Total Assets | \$ 76,261 | \$ 79,399 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 76,261 | \$ 79,399 |
| Fund Balance: | | |
| Total fund balance | \$ 76,261 | \$ 79,399 |
| Less: CIP appropriations & Encumbrances | 39,420 | 39,420 |
| Ending Available Fund Balance (Deficit) | \$ 36,841 | \$ 39,979 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund - Area 5 & 6
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|-------------------|-------------------|
| Beginning Fund Balance | \$ 202,881 | \$ 203,121 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 202,881 | \$ 203,121 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | 240 | 8,359 |
| Refunds and reimbursements | - | - |
| Total Revenues | \$ 240 | \$ 8,359 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 240 | \$ 8,359 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 203,121 | \$ 211,480 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 202,219 | \$ 210,504 |
| Interest receivable | 901 | 976 |
| Accounts receivable | - | - |
| Total Assets | \$ 203,121 | \$ 211,480 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 203,121 | \$ 211,480 |
| Fund Balance: | | |
| Total fund balance | \$ 203,121 | \$ 211,480 |
| Less: CIP appropriations & Encumbrances | 194,812 | 194,812 |
| Ending Available Fund Balance (Deficit) | \$ 8,309 | \$ 16,668 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund - All Area Summary
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|--------------------|-------------------|
| Beginning Fund Balance | \$ 444,257 | \$ 425,184 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 444,257 | \$ 425,184 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | 581 | 17,545 |
| Refunds and reimbursements | (12,000) | - |
| Total Revenues | \$ (11,419) | \$ 17,545 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 7,654 | - |
| Total Expenditures | \$ 7,654 | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (19,073) | \$ 17,545 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 425,184 | \$ 442,729 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and investments | \$ 423,273 | \$ 440,686 |
| Interest receivable | 1,911 | 2,043 |
| Accounts receivable | - | - |
| Total Assets | \$ 425,184 | \$ 442,729 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 425,184 | \$ 442,729 |
| Fund Balance: | | |
| Total fund balance | \$ 425,184 | \$ 442,729 |
| Less: CIP appropriations & Encumbrances | 361,769 | 363,719 |
| Ending Available Fund Balance (Deficit) | \$ 63,415 | \$ 79,009 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Street Lights In Lieu Impact Fee Fund Annual Report Notes

Purpose:

Provides for proportionate cost of street light installations for new subdivisions of four or less parcels and single lot development.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, this fund received total revenues of \$17,545, compared to FY 2017-18 of (\$11,419). There were no expenditures in FY 2018-19. The total ending fund balance for all fee areas at June 30, 2019 was \$442,729.

Other Financing Sources or Uses (Transfers In and Transfers Out):

None.

Fee Deferral Program:

None.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Fee Schedule:

Type:

Street Light In Lieu

Unit of Measure

Per Linear Foot

| Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|--------------------------------------|--------------------------------------|
| \$ 32.50 | \$ 32.50 |

Note: Fees are for all "Fee Areas."

For additional information or questions regarding to Street Lights In Lieu Impact Fee, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Air Quality Impact Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 2,607,174 | \$ 3,779,401 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 2,607,174 | \$ 3,779,401 |
| Revenues: | | |
| Permit fees | \$ 1,390,625 | \$ 762,346 |
| Interest | 1,444 | 152,634 |
| Refunds and reimbursements | - | - |
| Total Revenues | \$ 1,392,069 | \$ 914,980 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 219,842 | 430,133 |
| Total Expenditures | \$ 219,842 | \$ 430,133 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,172,227 | \$ 484,847 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | (138,474) |
| Total Other Financing Sources (Uses) | \$ - | \$ (138,474) |
| Ending Fund Balance | \$ 3,779,401 | \$ 4,125,774 |

Balance Sheet

| | | |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and investments | \$ 3,360,345 | \$ 3,974,282 |
| Interest receivable | 14,982 | 18,232 |
| Accounts receivable | 468,747 | 287,370 |
| Total Assets | \$ 3,844,075 | \$ 4,279,884 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ 64,674 | \$ 154,110 |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ 64,674 | \$ 154,110 |
| Total Fund Balance | \$ 3,779,401 | \$ 4,125,774 |
| Fund Balance: | | |
| Total fund balance | \$ 3,779,401 | \$ 4,125,774 |
| Less: CIP appropriations & Encumbrances | 1,009,063 | 571,421 |
| Ending Available Fund Balance (Deficit) | \$ 2,770,338 | \$ 3,554,353 |

City of Stockton

Public Facilities Fee Report (PFF)

FY 2018-19



Air Quality Impact Fee Fund Annual Report Notes

Purpose:

Provides for the mitigation, studies, and management of adverse environmental effects and establishes an air quality standards for air pollution control resulted from growth and new development.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Air Quality Impact Fee Impact Fund collected total revenues of \$914,980, compared to FY 2017-18 of \$1,392,069. There were \$430,133 expenditures on the Green Initiative Project and a transfer out of \$138,474 to fund the multi-projects. The total ending fund balance at June 30, 2019 was \$4,125,774.

Other Financing Sources or Uses (Transfers In and Transfers Out):

In FY 2018-19, Air Quality Impact Fund had a transfer out of \$138,474 as part of the multi-projects cost allocations.

Deferral Program:

In 2017, the City extended the short-term deferral fees program for non-residential Public Facilities Fee & Mitigation Fee (Council resolution #2017-01-24-1210). The program does not allow fee deferral for Air Quality Impact Fee.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Notes: City fee incentive programs do not exempt Air Quality Impact Fee. Adopted fees apply to all fee areas.

Fee Schedule:

Non-Residential:

Office / High Density
Retail / Medium Density
Warehouse / Low Density

Unit of Measure

Per 1,000 Sq. Ft.
Per 1,000 Sq. Ft.
Per 1,000 Sq. Ft.

| Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|--------------------------------------|--------------------------------------|
| \$ 329.00 | \$ 329.00 |
| \$ 689.00 | \$ 689.00 |
| \$ 405.00 | \$ 405.00 |

Residential:

Single Family Units
Multiple Family Units
Guest Room

Per Unit
Per Unit
Per Unit

\$ 329.00 \$ 329.00
\$ 689.00 \$ 689.00
\$ 405.00 \$ 405.00

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Air Quality Impact Fees, please contact the Community Development Department (PFF Planning Manager) at (209) 937-8270.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Water Connection Fees Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|---|-----------------------|-----------------------|
| Beginning Fund Balance | \$ (4,876,655) | \$ (5,405,994) |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ (4,876,655) | \$ (5,405,994) |
| Revenues: | | |
| Water connection fees | \$ 755,083 | \$ 586,706 |
| Interest | 3,831 | (235,998) |
| Other reimbursement | - | 415,259 |
| Total Revenues | \$ 758,914 | \$ 765,967 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 758,914 | \$ 765,967 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out to debt service fund (423) - 2018A Water Bonds Series | (241,214) | (8,180) |
| Transfers out to debt service fund (423) - 2018A Water Bonds Series | (1,047,039) | (800,151) |
| Total Other Financing Sources (Uses) | \$ (1,288,253) | \$ (808,330) |
| Ending Fund Balance | \$ (5,405,994) | \$ (5,448,357) |

Balance Sheet

| | | |
|--|-----------------------|-----------------------|
| Assets: | | |
| Cash and investments | \$ (5,501,015) | \$ (5,850,005) |
| Interest receivable | (24,805) | (27,783) |
| Accounts receivable | 119,826 | 22,351 |
| Others - due from other Government | - | 415,259 |
| Total Assets | \$ (5,405,994) | \$ (5,440,177) |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ 8,180 |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ 8,180 |
| Total Fund Balance | \$ (5,405,994) | \$ (5,448,357) |
| Fund Balance: | | |
| Total fund balance | \$ (5,405,994) | \$ (5,448,357) |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ (5,405,994) | \$ (5,448,357) |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Water Connections Fee Fund Annual Report Notes

Purpose:

Provides for the operations and distributions of water services (including connections, transmission, and construction of existing and new water line) in the Municipal Water Utility as required by growth and new development.

Notes: This impact fee is a utility enterprise fund and is reported under full accrual accounting standards set by FASB, not under the modified accrual accounting standards set forth by GASB.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Water Connection Fee Fund collected total revenues of \$765,967, compared to FY 2017-18 of \$751,252, and expended \$8,180 on engineering services. In addition, the fund also received \$415,259 reimbursement from the Federal Government for the water infrastructure project and incurred \$235,998 interest expense. As of June 30, 2019, the ending fund balance was (\$5,456,019).

Notes: The negative fund balance was due to all the excess water connection fees were transferred out to Debt Service Fund 423 to cover for Water Bonds Series discussed as follow:

Other Financing Sources or Uses (Transfers In and Transfers Out):

All transfers within enterprise funds are debt related only. In FY 2018-19, this fund had two transfers out in the amount of \$219,441 and \$580,709 to debt service fund 423 to pay for the 2018A (Green Bonds) Series.

2018A Series (Green Bonds) - Refunding 2002A Series:

On April 16, 2002, the City of Stockton participated in the California Statewide Community Development Authority (CSCDA) for the Water and Wastewater Revenue Bonds to finance its water system expansion. The bonds were issued for the city in the amount of \$14,280,000. The outstanding balance at June 30, 2018 was \$4,915,000 (including accrued interest) and to be paid in annual installment until October 1, 2022. On November 20, 2018, the 2002A Series were refunded by a portion of the new Tax-Exempt Water Revenue Refunding Bonds (known as the Green Bonds, 2018A Series) Since the 2002A Series accounted for 2.373% of the 2018A Series total, the 2002A Series' total outstanding balance in 2018A Series was \$4,030,000 at June 30, 2019 and is required to make four annual installment payments, beginning October 1, 2019 and ending at October 1, 2022 in the amount ranging from \$930,000 to \$1,090,000 by using the net available monies from the Water Enterprise Fund and the Water Connection Fees Fund. Repayments on 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 on October 1 of each year with the interest rate ranging from 4% to 5% until October 1, 2037.

2018A Series (Green Bonds) - Refunding 2005A Series:

On November 3, 2005, the Stockton Public Financing Authority issued a series of bonds in the amount of \$24,230,000 to finance the Water System Improvement Projects. The outstanding balance at June 30, 2018 was \$19,180,000 (including accrued interest) and to be paid in annual installment until October 1, 2035. On November 20, 2018, the 2005A Series were refunded by a portion of the new Tax-Exempt Water Revenue Refunding Bonds, known as the Green Bonds, 2018A Series. Since the 2005A Series accounted for 11.221% of the 2018A Series total, the 2005A Series still share the total outstanding balance in 2018A Series in the amount of \$19,550,000 at June 30, 2019 and is required to make seven-ten annual installments, beginning October 1, 2019 and ending October 1, 2035, in the amount ranging from \$130,000 to \$1,875,000 using the net available monies from the Water Connection Fees Fund. Repayments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 on October 1 of each year with the interest rate ranging from 4% to 5% until October 1, 2037.

City of Stockton

Public Facilities Fee Report (PFF)

FY 2018-19



Water Connections Fee Fund

Under Senate Bill 221 and 610, all engineering studies require a deposit of \$12,500.00.

Notes: City fee incentive programs do not exempt water connection fees. Adopted fees apply to all fee areas.

Water connection Fees Schedule:

| | <u>Unit of Measure</u> | Effective Date | |
|--|------------------------|--------------------|--------------------|
| | | 7/1/2017 Amount | 7/1/2018 Amount |
| <u>Residential Connections:</u> | | | |
| Single Family Units | Per Meter | \$ 2,174.35 | \$ 2,217.84 |
| Multiple Family Units | First Meter | \$ 2,174.35 | \$ 2,217.84 |
| Multiple Family - Each Additional Units | Per Meter | \$ 1,754.34 | \$ 1,789.43 |
| <u>Non-Residential Connections:</u> | | | |
| 5/8 & 3/4 Inch | Per Meter | \$ 2,174.35 | \$ 2,217.84 |
| 1 Inch | Per Meter | \$ 4,096.02 | \$ 4,177.94 |
| 1.5 Inch | Per Meter | \$ 9,260.23 | \$ 9,445.43 |
| 2 Inches | Per Meter | \$ 13,091.17 | \$ 13,352.99 |
| 3 Inches | Per Meter | \$ 27,803.10 | \$ 28,359.16 |
| 4 Inches | Per Meter | \$ 46,295.09 | \$ 47,220.99 |
| 6 Inches | Per Meter | \$ 100,649.93 | \$ 102,662.93 |
| 8 Inches | Per Meter | \$ 150,590.49 | \$ 153,602.30 |
| 10 Inches | Per Meter | See Formula 1 | See Formula 1 |
| 12 Inches | Per Meter | See Formula 2 | See Formula 2 |

FY 2017-18:

Formula 1 (10" Connections) = [(Flow Rate / 30GPM x \$2,135.84) + \$61,907.00]

Formula 2 (12" Connections) = [(Flow Rate / 30GPM x \$2,135.84) + \$86,049.00]

FY 2018-19:

Formula 1 (10" Connections) = [(Flow Rate / 30GPM x \$2,135.84) + \$61,907.00]

Formula 2 (12" Connections) = [(Flow Rate / 30GPM x \$2,135.84) + \$86,049.00]

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Water Connection Fees, please contact the Municipal Utilities Department at (209) 937-8753.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Delta Water Supply Connections Fee Fund (DWSP)
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|---|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 81,158 | \$ 297,189 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 81,158 | \$ 297,189 |
| Revenues: | | |
| Water connection fees | \$ 2,249,674 | \$ 2,028,413 |
| Interest | (1,255) | 28,584 |
| Other reimbursement | - | - |
| Total Revenues | \$ 2,248,419 | \$ 2,056,997 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | - | - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 2,248,419 | \$ 2,056,997 |
| Other Financing Sources (Uses): | | |
| Transfers out to Utilities Water Fund 421 | \$ (747,279) | \$ (1,567,895) |
| Transfers out to debt service fund (423) - 2018A Series (Green Bonds) | (1,285,108) | (722,080) |
| Total Other Financing Sources (Uses) | \$ (2,032,387) | \$ (2,289,975) |
| Ending Fund Balance | \$ 297,189 | \$ 64,211 |

Balance Sheet

| | | |
|--|-------------------|------------------|
| Assets: | | |
| Cash and investments | \$ (4,816) | \$ 11,189 |
| Interest receivable | 1,703 | 5,084 |
| Accounts receivable | 300,303 | 47,938 |
| Others - due from other Government | - | - |
| Total Assets | \$ 297,189 | \$ 64,211 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ - | \$ - |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 297,189 | \$ 64,211 |
| Fund Balance: | | |
| Total fund balance | \$ 297,189 | \$ 64,211 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 297,189 | \$ 64,211 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Delta Water Supply Connections Fee Annual Report Notes

Purpose:

Provides for a portion of the annual debt service related to the Delta Water Supply Project. The unrestricted fund balance will be used to fund or provide for early retirement of the Delta Water Supply Project debts.

Notes: This impact fee is a utility enterprise fund and is reported under full accrual accounting standards set by FASB, not under the modified accrual accounting standards set forth by GASB.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Delta Water Supply Connection Fee collected total revenues of \$2,056,997, compared to FY 2017-18 of \$2,248,419. The fund had no expenditures. In FY 2018-19, this fund had two transfers out in total of \$2,289,975 to Debt Service Fund to cover for the Delta Water Bonds. The ending fund balance at June 30, 2019 of \$64,211.

Notes: The transfers out of available fund balance were to pay for the bonds issued by the Stockton Public Financing Authority to finance Delta Water Supply Projects.

Other Financing Sources or Uses (Transfers In and Transfers Out):

All transfers in and out among enterprise funds are debts related. In FY 2018-19, the fund transferred in total of \$2,289,975 to Debt Service Fund to cover for the 2018A Series (Green Bonds), which refunded the 2009B Water Revenue Bonds Series discussed below:

2018A Series (Green Bonds) - Refunding 2009B Series:

On August 11, 2009, the Stockton Public Financing Authority issued a series of Taxable Water Revenue Bonds in the amount of \$154,550,000, under the American Recovery and Reinvestment Act of 2009, to finance the first phase of the Delta Water Supply Project. Pursuant to the Recovery Act, the Stockton Public Financing Authority is to receive cash subsidy from the US Treasury equal to 35% of the interest payable on the bonds of each interest payment. This subsidy was expected to be reduced to 6.9%, beginning September 30, 2018. The outstanding balance at June 30, 2018 for 2009B Series was \$150,715,000 (including accrued interest) and to be paid in annual installment on October 1 of each year until October 1, 2038. On Nov. 20, 2018, the 2009B Series were refunded by a portion of the new Tax-Exempt Water Revenue Refunding Bonds (known as the Green Bonds, 2018A Series). Since the 2009B Series accounted for 86.405% of the 2018A Series total, the 2009B Series shares the total outstanding balance in 2018A Series in the amount of \$146,725,000 at June 30, 2019 and is required to make twenty annual payments, beginning October 1, 2019 and ending October 1, 2038, using the net available monies from the Water Utilities Fund and the Delta Water Connection Fees Fund. Payments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 with the interest rate ranging from 4% to 5%, beginning on October 1, 2019 and ending October 1, 2037.

Water Revenue Bonds, 2010A Series:

On October 20, 2010, the Stockton Public Financing Authority originally issued Demand Water Revenue Bonds Series A in the amount of \$55,000,000 as variable rate to finance the Delta Water Supply Project. Due to the City was in Chapter 9 Bankruptcy, the bonds were remarketed and converted to long-term fixed rate in November 26, 2013 to reduce the risk of variable rate exposure. At June 30, 2019, the total principal was \$53,410,000. Bonds payments are due on October 1 of each year and until October 1, 2040, with annual installments ranging from \$140,000 to \$16,500,000 and interest rate ranging from 4.00% to 6.25%. Bonds payments are financed / covered by the net available monies from the Water Utilities Fund.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Delta Water Supply Connections Fee Schedule

Under Senate Bill 221 and 610, all engineering studies require a deposit of \$12,500.00.

Notes: City fee incentive programs do not exempt Delta water connection fees. Adopted fees apply to all fee areas.

Delta Water connection Fees Schedule:

| Connection Size | Unit of Measure | Effective Date | Effective Date |
|-----------------|-----------------|--------------------|--------------------|
| | | 7/1/2017 Amount | 7/1/2018 Amount |
| 3/4 Inch | Per Meter | \$ 5,138.00 | \$ 5,223.03 |
| 1 Inch | Per Meter | \$ 8,580.46 | \$ 8,722.46 |
| 1.1/2 Inch | Per Meter | \$ 20,552.00 | \$ 20,892.12 |
| 2 Inches | Per Meter | \$ 27,385.50 | \$ 27,838.75 |
| 3 Inches | Per Meter | \$ 54,822.46 | \$ 55,729.73 |
| 4 Inches | Per Meter | \$ 85,650.46 | \$ 87,067.91 |
| 6 Inches | Per Meter | \$ 171,249.54 | \$ 174,083.59 |
| 8 Inches | Per Meter | \$ 274,009.54 | \$ 278,544.19 |
| 10 Inches | Per Meter | See Formula 1 | See Formula 1 |
| 12 Inches | Per Meter | See Formula 2 | See Formula 2 |

FY 2017-18:

Formula 1 (10" Connections) = [(Flow Rate / 30GPM x \$4,838) + \$61,907.00]

Formula 1 (12" Connections) = [(Flow Rate / 30GPM x \$4,838) + \$86,049.00]

FY 2018-19:

Formula 1 (10" Connections) = [(Flow Rate / 30GPM x \$4,838) + \$61,907.00]

Formula 1 (12" Connections) = [(Flow Rate / 30GPM x \$4,838) + \$86,049.00]

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Delta Water Supply Connection Fees, please contact the Municipal Utilities Department at (209) 937-8753.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Wastewater Connections Fee Annual Report Notes

Purpose:

To provide for the expansion and improvement of wastewater collection and treatment capacities and facilities as required by growth and new development

Notes: This impact fee is a utility enterprise fund and is reported under full accrual accounting standards set forth by FASB, not under the modified accrual accounting standards set forth by GASB.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, Wastewater Connection Fees collected total revenues of \$1,663,785, compared to FY 2017-18 of \$2,385,577, and received sewer infrastructure reimbursement from the Federal Government in the amount of \$771,194. In FY 2018-19, the fund expended \$347,158 on capital projects, and the total expenditures were capitalized. The fund had two transfers out in total of \$3,926,387 to cover for the Wastewater Revenue Refunding Bonds. The ending fund balance at June 30, 2019 was \$5,534,506.

Notes: The transfers out of available fund balance were to pay for the bonds issued by the Stockton Public Financing Authority to finance wastewater projects.

Other Financing Sources or Uses (Transfers In and Transfers Out):

Transfers in and out of enterprise funds are debts related only. In FY 2018-19, Wastewater Connection Fees Fund has transferred \$347,158 to Wastewater Utilities Fund 431 and \$3,579,229 to Wastewater COP Fund 433 to pay for the Wastewater Revenue Refunding Bonds, 2014A Series discussed as followed:

Wastewater Revenue Refunding Bonds, 2014A Series:

In 1998 and 2003, the Stockton Public Financing Authority issued two series of bonds to finance the City wastewater projects. To save money and cut cost on long-term debts, the City issued new bonds (the Wastewater Revenue Refunding Bonds, 2014A Series) and refunded the 1998A and 2003A Series. The 2014A Series were issued by the Stockton Public Financing Authority in the amount of \$69,440,000, with 15 annual installments ranging from \$3,230,000 to \$6,530,000 and interest rate ranging from 3% to 5%. Each annual installment will be paid in two payments (March 1 and September 1) beginning March 1, 2015. The bonds are expected to be matured on September 1, 2029. The 2014A Series were issued as redeemable prior to maturity date. The bonds payments are to be provided by Wastewater Enterprise Fund and Wastewater Connection Fees Fund at the rate of 47% and 53% respectively.

Wastewater (Sanitary) Connection Fees Schedule:

Notes: Per Council resolution #02-0332, the fee schedule applies for all fee areas and the same for all fiscal years, effective June 1, 2002.

House (SFU) = 300 Gal./1500 SF = .2 Gal./SF;

Standard Rate Base = 500 SF/Person

| <u>Fee Zones:</u> | <u>Amount Per SFU</u> | <u>Combined</u> | <u>Future</u> | <u>Existing</u> | <u>Project</u> |
|--------------------|-----------------------|-----------------|---------------|-----------------|----------------|
| North of Calaveras | \$ 3,634.00 | = \$ 2,100.00 | + \$ 1,134.00 | \$ 400.00 | |
| South of Calaveras | \$ 2,850.00 | = \$ 2,100.00 | + \$ 350.00 | \$ 400.00 | |
| CFD 90-1 | \$ 2,100.00 | = \$ 2,100.00 | + | | |
| Westside Project A | \$ 5,300.00 | = \$ 2,100.00 | + | | \$ 3,200.00 |
| Westside Project B | \$ 5,300.00 | = \$ 2,100.00 | + | | \$ 3,200.00 |
| Westside Project C | \$ 5,700.00 | = \$ 2,100.00 | + | \$ 400.00 | \$ 3,200.00 |
| Weston Ranch 6A | \$ 3,620.00 | = \$ 2,100.00 | + | \$ 1,520.00 | |
| Weston Ranch 6B | \$ 3,304.00 | = \$ 2,100.00 | + | \$ 1,204.00 | |

Notes: All fee areas are subject to additional 3.5% Administrative Fee

For additional information or questions regarding to Wastewater Connection Fees, please contact the Municipal Utilities Department at (209) 937-8753.

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



PFF Administrative Fee Fund
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|--|--------------|--------------|
| Beginning Fund Balance | \$ 706,457 | \$ 1,087,381 |
| Prior year adjustments | - | - |
| Beginning fund balance, as adjusted | \$ 706,457 | \$ 1,087,381 |
| Revenues: | | |
| Permit fees | \$ 542,742 | \$ 423,130 |
| Interest | 480 | 47,393 |
| Refunds and reimbursements | - | - |
| Total Revenues | \$ 543,222 | \$ 470,523 |
| Expenditures: | | |
| Operating expenditures | \$ - | \$ - |
| Capital projects | 162,298 | 166,138 |
| Total Expenditures | \$ 162,298 | \$ 166,138 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 380,924 | \$ 304,385 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Ending Fund Balance | \$ 1,087,381 | \$ 1,391,765 |

Balance Sheet

| | | |
|--|--------------|--------------|
| Assets: | | |
| Cash and investments | \$ 1,005,040 | \$ 1,352,287 |
| Interest receivable | 4,175 | 5,972 |
| Accounts receivable | 86,514 | 43,665 |
| Allowance for uncollectible | - | - |
| Total Assets | \$ 1,095,728 | \$ 1,401,924 |
| Liabilities: | | |
| Short-term: | | |
| Accounts payable | \$ 8,347 | \$ 10,159 |
| Deferred fees revenue | - | - |
| Total Liabilities | \$ 8,347 | \$ 10,159 |
| Total Fund Balance | \$ 1,087,381 | \$ 1,391,765 |
| Fund Balance: | | |
| Total fund balance | \$ 1,087,381 | \$ 1,391,765 |
| Less: CIP appropriations & Encumbrances | - | - |
| Ending Available Fund Balance (Deficit) | \$ 1,087,381 | \$ 1,391,765 |

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



PFF Administrative Fee Fund Annual Report Notes

Purpose:

Provides for Administrative costs of Public Facilities Fees Program.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, the Administrative Fee Fund collected total revenues of \$470,523, compared to FY 2017-18 of \$543,222, and expended \$166,138 on capital project. The ending fund balance at June 30, 2019 was \$1,391,765.

Other Financing Sources or Uses (Transfers In and Transfers Out):

None.

Fee Deferral Fee Program:

None.

Other Long-Term Liabilities:

None.

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

PFF Administrative Fee Rate:

A 3.5% of Administrative fee is added to the total of all PFF, water and wastewater connection fees assessed.

For additional information or questions regarding to Administrative Fee, please contact the Community Development Department (Engineering and Transportation Division) at (209) 937-8366.

**Pass Through Fees Annual Report
Fiscal Year Ended June 30, 2019**

Type of Impact Fees & Entities Fees Remitted To:

Water Impact Mitigation Fee - Stockton East Water District (SEWD)

County Facilities Impact Fee - San Joaquin County Administrator (SJCA)

Agricultural Land Mitigation Impact Fee - Central Valley Farmland Trust (CVFT)

Mossdale Tract Development Fee - San Joaquin Area Flood Control Agency (SJAFC)



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City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Pass Through Fees - All Mitigation Impact Fees
Financial Summary For the Fiscal Year Ended June 30, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance

| | FY 2017-18 | FY 2018-19 |
|---|---------------------|---------------------|
| Beginning Fund Balance by Impact Fee Type: | | |
| Water Impact Mitigation Fee - SEWD | \$ 426,490 | \$ 236,946 |
| County Facilities Impact Fee - SJCA | 257,704 | 142,015 |
| Agricultural Land Mitigation Impact Fee - CVFT | - | 538,237 |
| Mossdale Tract Development Fee - SJAFCA | - | - |
| Total Beginning Fund Balance | \$ 684,194 | \$ 917,198 |
| Revenues by Impact Fee Type: | | |
| Water Impact Mitigation Fee - SEWD (A) | \$ 2,281,328 | \$ 2,044,564 |
| County Facilities Impact Fee - SJCA (A) | 1,296,832 | 1,112,382 |
| Agricultural Land Mitigation Impact Fee - CVFT | 538,237 | - |
| Flood Protection Development Impact Fee - SJAFCA | - | - |
| Interest | (6,623) | 70,975 |
| Total Fee Revenues | \$ 4,109,774 | \$ 3,227,921 |
| Expenditures (Disbursements & Adjustments): | | |
| Water Impact Mitigation Fee - SEWD | \$ 2,470,872 | \$ 2,276,923 |
| County Facilities Impact Fee - SJCA | 1,412,521 | 1,249,929 |
| Agricultural Land Mitigation Impact Fee - CVFT | - | 538,237 |
| Flood Protection Development Impact Fee - SJAFCA | - | - |
| Total Expenditures (Disbursements & Adjustments) | \$ 3,883,393 | \$ 4,065,089 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 910,576 | \$ 80,030 |
| Ending Fund Balance by Impact Fee Type: | | |
| Water Impact Mitigation Fee - SEWD | \$ 236,946 | \$ 4,587 |
| County Facilities Impact Fee - SJCA | 142,015 | 4,468 |
| Agricultural Land Mitigation Impact Fee - CVFT | 538,237 | - |
| Flood Protection Development Impact Fee - SJAFCA | - | - |
| Total Ending Fund Balance | \$ 917,199 | \$ 9,055 |
| Balance Sheet | | |
| Assets: | | |
| Cash and investments | \$ 1,435,449 | \$ 1,166,232 |
| Interest receivable | 4,494 | 3,564 |
| Accounts receivable | 538,237 | - |
| Total Assets | \$ 1,978,180 | \$ 1,169,796 |
| Liabilities: | | |
| Accounts payable | \$ 1,067,604 | \$ 1,145,436 |
| Interest suspense | (6,623) | 15,304 |
| Total Liabilities | \$ 1,060,981 | \$ 1,160,740 |
| Fund Balance Due to Other Government / Entities: | | |
| SEWD | \$ 236,946 | \$ 4,587 |
| SJCA | 142,015 | 4,468 |
| CVFT | 538,237 | - |
| SJAFCA | - | - |
| Total Fund Balance | \$ 917,199 | \$ 9,055 |
| Total Liabilities & Fund Balance (Deficit) | \$ 1,978,180 | \$ 1,169,796 |

City of Stockton

Public Facilities Fee Report (PFF)

FY 2018-19



Pass Through Fees - All Mitigation Fees - Annual Report Notes

Purpose:

To mitigate for the impact on water and agricultural land through conversion of land for private urban uses, including residential, commercial, and industrial developments. Fees collected by the City are remitted to various entities, which will be discussed below, for the administration and monitoring of the City's Agricultural Land Mitigation Program.

Water Impact Mitigation Fee - Stockton East Water District (SEWD):

In 1990, the City participated, along with California Water Service Company and the County of San Joaquin, in 1990B Series COP to finance the New Marlonas Water Conveyance Project with the Stockton East Water District. Two years later, the District issued another Series, the 1992B Series COP, and refunded a portion of the 1990B Series. The 1990B and 1992B Series COP were to be financed by water impact fee levied by the City and other participating agencies. In 2002, the City agreed to modify the financing plan by issuing the 2002B Series COP and refund 1990B Series. Water Impact Fees are collected and deposited in Trustee account and to be used to refund the cost of the New Malones Water Conyance Project.

County Facilities Impact Fee - San Joaquin County Administrator (SJCA):

Under Municipal Code section 16-355.270, the City has the authority to establish a Public Facilities Fee Program (PFF) on new development. In 2003, City Council approved resolution #2003-04-03-0105, which established PFF schedule. In 2005, the City agreed (Council resolution #2005-04-05-0165) to add County Facilities Fee to its PFF Program. The fee is collected at the same time a building permit is issued for a new development within city limit and remitted to SJ County Administrator.

Agricultural Land Mitigation Impact Fee - Central Valley Farmland Trust (CVFT):

Under Municipal Code section 16-355.270, the City has the authority to establish a Public Facilities Fee Program (PFF) on new development. In 2003, City Council approved resolution #2003-04-03-0105, establishing PFF schedule. In 2007, the City agreed (through Council resolution #2007-02-07-0079) to add Agricultural Land Mitigation Fee to its Public Facilities Fee Program. The Ag. Mitigation Fee is collected for all applicable new development projects that would result from the conversion of important farmland, as defined by California Department of Conservation, into urban uses. All Ag. Mitigation fees collected pursuant to the agreement should be remitted to Central California Farmland Trust (CVFT).

Mossdale Tract Development Fee - San Joaquin Area Flood Control Agency (SJAFCFA):

In January of 2018, the City agreed to join and execute an Amended Joint Powers Agreement (JEPA) with the County of San Joaquin, the San Joaquin County Flood Control and Water Conservation (SJCFCWCD), City of Lathrop, and the City of Manteca to reform the San Joaquin Area Flood Control Agency in an effort to reduce flood risks in the Mossdale Tract Area (the "Program"). Under state legislation, SJAFCFA has the authority to impose fees as a condition for new development in Mossdale Tract Area, whereas the City agreed to assist in fees collection effort. All fees collected pursuant to the agreement will be passed to SJAFCFA and to be used to finance flood control facilities.

Revenues, Expenditures & Fund Balance:

In FY 2018-19, the City collected \$2,044,564 of Water Impact Mitigation Fee and \$1,112,382 of County Facilities Fee. Total fees remitted to various agencies were \$4,065,090 in FY 2018-19 (\$2,276,923 to SEWD, \$1,249,929 to SJCA, and \$538,237 to CVFT). The remaining fees were \$9,055 at June 30, 2019 (\$4,587 is due to SEWD and \$4,468 is due to SJCA).

City of Stockton
Public Facilities Fee Report (PFF)
FY 2018-19



Pass Through Fees Schedule - All Mitigation Fees

NOTES TO THE ANNUAL REPORT: Per California Government Code Section 66001(e), no refund of PFF fees.

Notes: All Mitigation Impact Fees apply to all fee areas and subject to additional Administrative fee of 3.5%.

Agricultural Land Mitigation Fee Schedule:

| | | Effective Date 7/1/2017 Amount | Effective Date 7/1/2018 Amount |
|--------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| <u>Non-Residential:</u> | | | |
| | <u>Unit of Measure</u> | | |
| Office / High Density | Per Acre of Net Parcel Area | \$ 11,902.00 | \$ 11,902.00 |
| Retail / Medium Density | Per Acre of Net Parcel Area | \$ 11,758.00 | \$ 11,758.00 |
| Warehouse / Low Density | Per Acre of Net Parcel Area | \$ 10,494.00 | \$ 10,494.00 |
| <u>Residential:</u> | | | |
| 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 Room | Per Acre of Net Parcel Area | \$ 12,841.00 | \$ 12,841.00 |

For additional information or questions regarding to Ag. Land Mitigation Impact Fees, please contact CDD at (209) 937-8561.

Surface Water Fee Schedule:

| <u>Non-Residential:</u> | | | |
|--------------------------------|--------------------------------|-------------|-------------|
| | <u>Unit of Measure</u> | | |
| Office / High Density | Per sq. ft. Floor Areas / 0.50 | \$ 0.471 | \$ 0.471 |
| Retail / Medium Density | Per sq. ft. Floor Areas / 0.30 | \$ 0.283 | \$ 0.283 |
| Warehouse / Low Density | Per sq. ft. Floor Areas / 0.60 | \$ 0.228 | \$ 0.228 |
| <u>Residential:</u> | | | |
| Single Family Units | Per Unit | \$ 4,587.00 | \$ 4,587.00 |
| Multiple Family Units | First Unit | \$ 4,587.00 | \$ 4,587.00 |
| Multiple Family Units | Each Subsequent Unit | \$ 1,378.00 | \$ 1,378.00 |
| Guest Room | First Room | \$ 1,076.00 | \$ 1,076.00 |
| Guest Room | Each Subsequent Room | \$ 0.0283 | \$ 0.0283 |

For additional information or questions regarding to Surface Water Fees, please contact MUD at (209) 937-8753.

County Facilities Fee Schedule:

| <u>Non-Residential:</u> | | | |
|--------------------------------|-------------------------------|-------------|-------------|
| | <u>Unit of Measure</u> | | |
| Office / High Density | Per 1,000 sq. ft. | \$ 400.00 | \$ 425.18 |
| Retail / Medium Density | Per 1,000 sq. ft. | \$ 450.00 | \$ 478.33 |
| Warehouse / Low Density | Per 1,000 sq. ft. | \$ 230.00 | \$ 244.48 |
| <u>Residential:</u> | | | |
| Single Family Units | Per Unit | \$ 1,981.00 | \$ 2,434.00 |
| Multiple Family Units | Per Unit | \$ 1,698.00 | \$ 1,807.00 |

For additional information or questions regarding to CFF, please contact San Joaquin County at (209) 468-3203.

Mossdale Tract Regional Flood Protection Fee Schedule:

| <u>Non-Residential:</u> | | | |
|--------------------------------|-------------------------------|------|-------------|
| | <u>Unit of Measure</u> | | |
| Office / High Density | Per 1,000 sq. ft. | \$ - | \$ 1,387.00 |
| Retail / Medium Density | Per 1,000 sq. ft. | \$ - | \$ 1,387.00 |
| Warehouse / Low Density | Per 1,000 sq. ft. | \$ - | \$ 1,071.00 |
| <u>Residential:</u> | | | |
| Single Family Units | Per Unit | \$ - | \$ 3,049.00 |
| Multiple Family Units | Per Unit | \$ - | \$ 887.00 |

For additional information or questions regarding to Mossdale Tract Regional Flood Protection Fee, please contact SJAFCA at (209) 937-7900.

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Attachment B

Fee Deferral Program Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains information regarding deferred PFF fees. Under the City's Administrative Guidelines and its Economic Development Program, the City adopted a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for Pass-Through Fees, and pay at a later date. Since the program inception in 2010, the total deferred fees for PFF, as of June 30, 2019, was \$204,678, No changes from prior fiscal year. Table below provides details for each deferred fee area:

| Fee Type | Fee Area (Zone) | | Deferred Fee FY2017-18 | Deferred Fee FY2018-19 | Changes |
|--|-----------------|--|---------------------------|---------------------------|---------|
| Street Improvements Fee | Citywide | | \$ 182,650 | \$ 182,650 | \$ - |
| Regional Transportation Improvements Fee | Citywide | | - | - | - |
| Traffic Signals Fee | Citywide | | 1,926 | 1,926 | - |
| Traffic Signals Fee | Zone 1 | | 3,767 | 3,767 | - |
| Traffic Signals Fee | Zone 2 | | 369 | 369 | - |
| Traffic Signals Fee | Zone 3 | | - | - | - |
| Traffic Signals Fee | Zone 4 | | - | - | - |
| Community Recreation Centers Fee | Citywide | | 312 | 312 | - |
| City Office Space Fee | Citywide | | 4,591 | 4,591 | - |
| Fire Stations Fee | Citywide | | 730 | 730 | - |
| Libraries Fee | Citywide | | 755 | 755 | - |
| Police Stations Fee | Citywide | | 9,578 | 9,578 | - |
| Parks and Recreation Fee | Citywide | | - | - | - |
| Air Quality Fee | Citywide | | - | - | - |
| Administration Fee | Citywide | | - | - | - |
| Water Connection Fee | Citywide | | - | - | - |
| Delta Water Surface Fee | Citywide | | - | - | - |
| Wastewater Connection Fee | Citywide | | - | - | - |
| Total | | | \$ 204,677.68 | \$ 204,677.68 | \$ - |

Note: Fees collected within 60 days from the year ended are recorded as revenues; Fees not collected within 60 days period are recorded as deferred fees.

Attachment C

PFF Interfund Loans Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains information regarding to PFF interfund loans. As of June 30, 2019, the total outstanding PFF interfund loans within PFF funds is \$5,034,085 and it's being recorded as "Allowance for Uncollectible" due to nature of the loans. On August of 2018, City Council approved (resolution #21-1107) and established PFF interfund loans repayment plan. Reso. #21-1107 requires owing the funds to make annual payment by using excess revenues collected, starting January 1, 2018. The schedule below summarizes the remaining PFF loan balances at June 30, 2019.

| Loan From PFF Fund | Loan To PFF Fund | Date Loans Initiated | Approved Council Res.# | Balance As of 6/30/2018 | Balance As of 6/30/2019 |
|--|------------------------------------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|
| PFF Street Improvement Fund 910 | PFF Community Rec. Center Fund 920 | 6/30/2005 | 04-0333 | \$ 2,622,257 | \$ 2,557,750 |
| PFF Street Improvement Fund 910 | PFF Fire Station Fund 940 | 6/30/2005 | 04-0333 | 40,165 | - |
| PFF Street Improvement Fund 910 | PFF Police Station Fund 960 | 6/30/2005 | 04-0333 | 1,028,032 | 796,349 |
| Allowance for uncollectible PFF interfund loans | | | | (3,690,453) | (3,354,100) |
| Total loans receivable-Street Improvement Funds 910 | | | | - | - |
| PFF Libraries Fund 950 | PFF Fire Station Fund 940 | 10/2/2007 | 07-0412 | 1,846,325 | 1,679,985 |
| Allowance for uncollectible PFF interfund loans | | | | (1,846,325) | (1,679,985) |
| Total loan receivable-Libraries Fund 950 | | | | - | - |
| Total PFF Interfund Loans | | | | \$ 5,536,778 | \$ 5,034,085 |

PFF Interfund Loans Details:

PFF Street Improvement Fund 910:

On June 30, 2005, per Budget Memo, City Council approved the transfers of \$2,642,000 transferred from PFF Street Improvement Funds to PFF Community Center Fund, \$1,150,000 to PFF Fire Stations Fund, and \$5,500,000 to PFF Police Stations Fund for various Capital Improvement projects. As of June 30, 2019, the remaining balances (including accrued interest) owed by PFF Community Centers Fund was \$2,557,750 and \$796,349 was owed by PFF Police Stations Fund. The loan owed by PFF Fire Stations Fund was fully paid off as of June 30, 2019.

PFF Libraries Fund 950:

On October 2, 2007, City Council approved a loan from PFF Library Fund 950 to PFF Fire Station Fund 940 in the amount of \$1,654,111 for the construction of Fire Station No. 13. As of June 30, 2019, the outstanding balance owed by PFF Fire Stations was \$1,679,985. The outstanding balance owed was higher than the initial loan amount due to unpaid accrued interest.

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Attachment D

PFF Available Fund Balances Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains information of the available fund balances for each PFF fund. The available fund balance in each fee type contains only the amount after deducting outstanding encumbrances and CIP appropriations, not the total fund balance. As of June 30, 2019, the total available fund balance for all PFF fee funds was \$34,282,676, a total decrease of \$3,246,609 from prior fiscal year. Street Improvement Fee has the largest decrease in available fund due to the increase of CIP appropriations of more than \$10 million for developers reimbursement agreements.

| Public Facilities Fee Areas | FY2017-18 Balance | FY2018-19 Balance | Changes |
|---|------------------------------|------------------------------|-----------------------|
| Traffic Signals Fee (All Fee Areas) | \$ 1,058,028 | \$ 1,335,862 | \$ 277,834 |
| Street Improvements Fee | 16,571,802 | 11,480,875 | (5,090,927) |
| Regional Transportation Improvements Fee | 6,165,687 | 7,602,273 | 1,436,585 |
| Community Recreation Centers Fee | (2,531,766) | (2,501,209) | 30,557 |
| City Office Space Fee | 176,045 | 242,391 | 66,346 |
| Fire Stations Fee | (1,642,934) | (1,559,954) | 82,981 |
| Libraries Fee | 8,267,825 | 8,415,464 | 147,639 |
| Police Stations Fee | (776,072) | (669,452) | 106,620 |
| Parks and Recreation Fee (Parkland) | 4,370,531 | 4,696,198 | 325,667 |
| Street Trees Fee | 21,244 | 36,385 | 15,141 |
| Street Signs Fee | 10,654 | 28,356 | 17,701 |
| Street Lights in Lieu Fee (All Fee Areas) | 63,415 | 79,009 | 15,594 |
| Air Quality Fee | 2,770,338 | 3,554,353 | 784,015 |
| Water Connection Fee | (5,405,994) | (5,448,357) | (42,363) |
| Delta Water Surface Fee | 297,189 | 64,211 | (232,978) |
| Wastewater Connection Fee | 7,025,913 | 5,534,506 | (1,491,407) |
| Administration Fee | 1,087,381 | 1,391,765 | 304,384 |
| Total PFF Available Fund Balance | \$ 37,529,285 | \$ 34,282,676 | \$ (3,246,609) |

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Attachment E

PFF Revenues Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains a revenues summary of all PFF funds. Total fee revenues collected for FY 2018-19 was \$12,061,058, a decrease of 18% from prior fiscal year. The comparative revenue table below indicates that the decrease is from the commercial and industrial sectors.

| Public Facilities Fee Revenue Areas | FY2017-18 Revenues | FY2018-19 Revenues | Changes | Percentage Changes |
|--|---------------------------|---------------------------|-----------------------|---------------------------|
| Street Improvements Fee | \$ 3,790,933 | \$ 2,427,514 | \$ (1,363,418) | -36% |
| Regional Transportation Improvements Fee | 1,991,668 | 1,439,337 | (552,331) | -28% |
| Traffic Signals Fee (All Fee Areas) | 408,173 | 277,835 | (130,337) | -32% |
| Community Recreation Centers Fee | 90,491 | 56,540 | (33,950) | -38% |
| City Office Space Fee | 123,370 | 66,346 | (57,024) | -46% |
| Fire Stations Fee | 243,554 | 120,031 | (123,523) | -51% |
| Libraries Fee | 288,658 | 527,058 | 238,400 | 83% |
| Police Stations Fee | 251,960 | 126,898 | (125,062) | -50% |
| Parks and Recreation Fee (Parkland) | 174,907 | 325,666 | 150,759 | 86% |
| Street Trees Fee | 1,792 | 15,141 | 13,349 | 745% |
| Street Signs Fee | 2,062 | 17,701 | 15,639 | 758% |
| Street Lights in Lieu Fee (All Fee Areas) | (11,419) | 17,545 | 28,964 | -254% |
| Air Quality Fee | 1,392,069 | 914,980 | (477,089) | -34% |
| Water Connection Fee | 758,914 | 765,967 | 7,053 | 1% |
| Delta Water Surface Fee | 2,248,419 | 2,056,997 | (191,421) | -9% |
| Wastewater Connection Fee | 2,385,577 | 2,434,979 | 49,402 | 2% |
| Administration Fee | 543,222 | 470,523 | (72,698) | -13% |
| Total PFF Revenues | \$ 14,684,349 | \$ 12,061,060 | \$ (2,623,289) | -18% |

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Attachment F

PFF Expenditures Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains an expenditures summary of all PFF funds. Total expenditures for all PFF funds in FY 2018-19 were \$8,615,891, an increase of 16% from prior fiscal year. Of the total expenditures, \$6,216,362 were transferred out from Surface Water Connection Fee and Wastewater Connection Fee to Debt Service Fund 423 to cover for the Water Bonds.

| Public Facilities Fee Expenditures Areas | FY2017-18 Expenditures | FY2018-19 Expenditures | Changes | Percentage Changes |
|---|-------------------------------|-------------------------------|---------------------|---------------------------|
| Street Improvements Fee | \$ 230,225 | \$ 830,175 | \$ 599,950 | 261% |
| Regional Transportation Improvements Fee | 3,118 | 2,751 | (366) | -12% |
| Traffic Signals Fee (All Fee Areas) | (9,856) | 4,495 | 14,351 | -146% |
| Community Recreation Centers Fee | 23,929 | 25,983 | 2,054 | 9% |
| City Office Space Fee | 1,000,000 | - | (1,000,000) | -100% |
| Fire Stations Fee | 33,999 | 37,050 | 3,051 | 9% |
| Libraries Fee | 29,996 | 874,346 | 844,351 | 2815% |
| Police Stations Fee | 14,146 | 20,278 | 6,131 | 43% |
| Parks and Recreation Fee (Parkland) | - | - | - | 0% |
| Street Trees Fee | - | - | - | 0% |
| Street Signs Fee | - | - | - | 0% |
| Street Lights in Lieu Fee (All Fee Areas) | 7,654 | - | (7,654) | -100% |
| Air Quality Fee | 219,842 | 430,133 | 210,291 | 96% |
| Administration Fee | 162,298 | 166,138 | 3,840 | 2% |
| Water Connection Fee | - | - | - | 100% |
| Delta Water Surface Fee | 2,032,387 | 2,289,975 | 257,588 | 13% |
| Wastewater Connection Fee | 3,680,633 | 3,926,387 | 245,754 | 7% |
| Total PFF Expenditures | \$ 7,428,372 | \$ 8,607,712 | \$ 1,179,340 | 16% |

Attachment G

Public Improvement Expenditures Details for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains an expenditures summary of all public improvement projects only. It does not contain all PFF expenditures. The projects expenditures table below shows all the expenditures related to their projects, names and number. PFF Interest expenditures are also included because they are related to CIP expenditures.

| | Project Number | FY2017-18 Expenditures | FY2018-19 Expenditures | Changes |
|---|-----------------------|-------------------------------|-------------------------------|-----------------------|
| Project Name - Street Improvements Expenditures: | | | | |
| CIP & Grant Applications | PWCPT | \$ 31,007 | \$ 153 | \$ (30,854) |
| Montaubn / Swain about | PW1315 | 124,089 | - | (124,089) |
| Thornton Rd. Widening | PW1428 | - | 843,071 | 843,071 |
| Tam O' Shanter/Castle Oaks | PW1443 | 54,483 | (24,821) | (79,304) |
| Little John Creek-Reimbursement | PW9165 | 366 | 3,853 | 3,488 |
| Manthey Rd Relocation | PW9281 | 160,102 | - | (160,102) |
| Arch / Sperry Rd. extension | PW9837 | 7,381 | - | (7,381) |
| French Camp/Sperry Rd.-Performance | PW9945 | 3,103 | - | (3,103) |
| Total Street Improvement Exp. | | \$ 380,531 | \$ 822,256 | \$ 441,726 |
| Project Name - Traffic Signals Expenditures (All Areas): | | | | |
| Traffic Signal Control System | PW1522 | \$ - | \$ 4,495 | \$ 4,495 |
| Arch Road Fiber Optic Traffic Signal | PW7239 | (11,577) | - | 11,577 |
| Total Traffic Signals Exp. | | \$ (11,577) | \$ 4,495 | \$ 16,072 |
| Project Name - Community Centers Expenditures: | | | | |
| Interest Expense - PFF interfund loans | | \$ 38,128 | \$ 25,983 | \$ (12,145) |
| Total Community Centers Exp. | | \$ 38,128 | \$ 25,983 | \$ (12,145) |
| Project Name - City Office Space Expenditures: | | | | |
| City Office Space-City Hall/Waterfront Tower Office | ED7002 | \$ 1,000,000 | \$ - | \$ (1,000,000) |
| Total Office Spaces Exp. | | \$ 1,000,000 | \$ - | \$ (1,000,000) |
| Project Name - Fire Stations Expenditures: | | | | |
| Interest Expense - PFF interfund loans | | \$ 33,999 | \$ 37,050 | \$ 3,051 |
| Total Fire Stations Exp. | | \$ 33,999 | \$ 37,050 | \$ 3,051 |
| Project Name - Libraries Expenditures: | | | | |
| NE Branch McNair Library | PW1724 | 29,996 | 874,346 | 844,350 |
| Total Libraries Exp. | | \$ 29,996 | \$ 874,346 | \$ 844,350 |
| Project Name - Police Stations Expenditures: | | | | |
| Interest Expense - PFF interfund loans | | \$ 14,146 | \$ 20,278 | \$ 6,131 |
| Total Police Stations Exp. | | \$ 14,146 | \$ 20,278 | \$ 6,131 |
| Project Name - Air Quality Expenditures: | | | | |
| Pershing Ave Corridor Adaptive Traffic Control System | PW1311 | \$ 199,396 | \$ 247,086 | \$ 47,690 |
| March Ln Adaptive TCS | PW1312 | - | 167,082 | 167,082 |
| Montaubn / Swain about | PW1315 | 7,243 | - | (7,243) |
| Green Initiatives | PW9276 | 14,924 | 15,965 | 1,041 |
| Total Air Quality Exp. | | \$ 221,563 | \$ 430,133 | \$ 208,570 |
| Total All Public Improvement Expenditures | | \$ 1,706,787 | \$ 2,214,541 | \$ 507,755 |

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Attachment G

PFF Outstanding Encumbrances Summary for the Fiscal Year Ending June 30, 2019

Notes: This supplemental report section contains the outstanding encumbrances summary of all public improvement projects, and it's for informational purpose only. The total outstanding encumbrance balance as of June 30, 2019 was \$6,130,235.

| Project Name | Project Number | P.O Number | Vendor Name | Outstanding Amount |
|--|-----------------------|-------------------|--------------------------------|---------------------------|
| <u>PFF Street Improvement Fund 910:</u> | | | | |
| Developers Reimbursements | PW1817 | 155837 | Vascorp. Investment Corp. Inc. | \$ 3,095,241 |
| Developers Reimbursements | PW1817 | 155839 | The Spanos Family Trust | 2,502,800 |
| Total Street Improvement | | | | \$ 5,598,041 |
| <u>PFF Libraries Fund 950:</u> | | | | |
| Northeast Branch McNair Library | PW1724 | 206972 | Vascorp. Investment Corp. Inc. | \$ 497,318 |
| Total Libraries | | | | \$ 497,318 |
| <u>PFF Parkland Fund 970:</u> | | | | |
| N/A | | 149052 | Callander Associates | \$ 34,875 |
| Total Parkland | | | | \$ 34,875 |
| Total PFF Outstanding Encumbrances | | | | \$ 6,130,235 |

Five Year PFF Capital Improvement Programs (CIP) Listings

Notes: This supplemental report section contains the 5 years Capital Improvement Programs, starting June 30, 2019 through June 30, 2024. CIP appropriations balances are for budget purpose only, and they are subject to change per budget adjustments. The CIP appropriations table below contains only active PFF Capital Improvement Programs. The total remaining appropriations as of June 30, 2019 was \$18,391,547, including outstanding encumbrances. Total estimated public improvement programs for five years is \$41,373,547.

| Project Name | Project No. | Remaining Appropriation @ 6/30/2019 | FY2019-20 Budget Amount | FY2020-21 Budget Amount | FY2021-22 Budget Amount | FY2022-23 Budget Amount | FY2023-24 Budget Amount | Total Appropriations |
|--|-------------------|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Traffic Signals Projects (Fund 900-904): | | | | | | | | |
| Traffic Signal Control System Program | PW1522/ PW9906 | \$ 55,505 | | | | | | \$ 55,505 |
| Arch Road Traffic Signal Fiber Optic | PW7239 | - | - | - | - | - | - | - |
| Traffic Signals Modifications | PW9934 | - | - | - | - | - | - | - |
| Total Traffic Signals Projects | | \$ 55,505 | - | - | - | - | - | \$ 55,505 |
| Street Improvement Fees (Fund 910): | | | | | | | | |
| Filbert Street/Miner Avenue Traffic Signal | PW1310 | \$ 35,000 | - | - | - | - | - | \$ 35,000 |
| March Ln. Adaptive TCS | PW1312 | - | - | - | - | - | - | - |
| French Camp Road/I-5 Interchange LS | PW1418 | - | - | - | - | - | - | - |
| Thorton Rd. Widening | PW1428 | 2,156,930 | 3,000,000 | - | - | - | - | 5,156,930 |
| Tam O'Shanter Drive / Castle Oaks Drive Roundabout | PW1443 | 27,367 | - | - | - | - | - | 27,367 |
| Bus Rapid Transit 1-B | PW1515 | 618,030 | - | - | - | - | - | 618,030 |
| Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street. and Main St | PW1516 | 156,713 | - | - | - | - | - | 156,713 |
| Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes | PW1518 | 232,852 | - | - | - | - | - | 232,852 |
| West Ln. TRS Control System | PW1611 | 23,809 | - | - | - | - | - | 23,809 |
| Developers Reimbursements | PW1817 | 10,252,760 | - | - | - | - | - | 10,252,760 |
| Little John Creek Reimbursement | PW9165 | 132,788 | - | - | - | - | - | 132,788 |
| French Camp/Sperry Rd-Perform. | PW9945 | - | - | - | - | - | - | - |
| Total Traffic Signals Projects | | \$ 13,636,249 | \$ 3,000,000 | - | - | - | - | \$ 16,636,249 |
| City Office Spaces (Fund 930): | | | | | | | | |
| Waterfront Tower - New City Hall | PW1615 | - | - | - | - | - | - | - |
| Total City Office Spaces | | - | - | - | - | - | - | - |
| Library (Fund 950): | | | | | | | | |
| Northeast Branch McNair Library | PW1724 | 773,651 | 8,330,000 | - | - | - | - | 9,103,651 |
| Total Library | | \$ 773,651 | \$ 8,330,000 | - | - | - | - | \$ 9,103,651 |
| Parkland City Wide (Fund 970): | | | | | | | | |
| Misasi Park | PW9131 | \$ 1,992 | - | - | - | - | - | \$ 1,992 |
| La Morada Neighborhood Park | PW9173 | 1,598,407 | - | - | - | - | - | 1,598,407 |
| Fong Park (Blossom Ranch) | PW9207 | 772,297 | - | - | - | 2,206,000 | - | 2,978,297 |
| Oakmore & Montego Park | PW9254 | 122,601 | - | 2,533,000 | - | - | - | 2,655,601 |
| Westlake Villages Park | PW9269 | 1,000 | - | - | - | 5,311,000 | - | 5,312,000 |
| Cannery Park 2.7 Acre | PW9270 | 13,998 | - | - | - | 994,000 | - | 1,007,998 |
| Total Parklands | | \$ 2,510,295 | - | \$ 2,533,000 | - | \$ 8,511,000 | \$ 8,511,000 | \$ 13,554,295 |
| Street Trees Citywide (Fund 978): | | | | | | | | |
| Residential Development Street Trees | PW1524 | \$ 50,000 | - | - | - | - | - | \$ 50,000 |
| Street Trees Planting CW | PW9118 | 291,921 | - | - | - | - | - | 291,921 |
| Total Street Trees | | \$ 341,921 | - | - | - | - | - | \$ 341,921 |
| Street Signs Citywide (Fund 979): | | | | | | | | |
| Residential Development Signs | PW1525 | \$ 80,000 | - | - | - | - | - | \$ 80,000 |
| Street Name Sign Installation | PW9176 | 58,786 | - | - | - | - | - | 58,786 |
| Total Street Signs | | \$ 138,786 | - | - | - | - | - | \$ 138,786 |
| Street Lights Inlieu (Fund 980-985): | | | | | | | | |
| Wood Pole Replacement / Infill (Inactive) | PW1523 | \$ 1,950 | - | - | - | - | - | \$ 1,950 |
| Street Lights Installations | PW9191 | 361,769 | - | - | - | - | - | 361,769 |
| Total Street Lights | | \$ 363,719 | - | - | - | - | - | \$ 363,719 |
| Air Quality Citywide (Fund 990): | | | | | | | | |
| EVP System | PW1211 | \$ - | - | - | - | - | - | \$ - |
| Filbert Street/Miner Avenue Traffic Signal | PW1310 | 35,834 | - | - | - | - | - | 35,834 |
| Pershing Avenue Corridor Adaptive Traffic Control | PW1311 | - | - | - | - | - | - | - |
| March Lane Adaptive Traffic Control | PW1312 | 267,918 | - | - | - | - | - | 267,918 |
| Green Initiatives | PW9276 | 267,669 | - | - | - | - | - | 267,669 |
| Total Air Quality | | \$ 571,421 | - | - | - | - | - | \$ 571,421 |
| Total Public Facilities Fee Projects | | \$ 18,391,547 | \$ 11,330,000 | \$ 2,533,000 | - | - | \$ 8,511,000 | \$ 40,765,547 |