

Public Facilities Fee Annual Report (PF-26) Fiscal Year 2015-2016



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



CITY OF STOCKTON



CITY OF STOCKTON



PRINCIPAL OFFICIALS

City Officials

Anthony Silva
Christina Fugazi
Elbert Holman Jr.
Susan Lofthus
Michael Tubbs
Dan Wright
Michael Blower

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

Executive Team

Kurt O. Wilson
John Lueberke
Scott R. Carney
Laurie Montes
Matt Paulin
David Kwong
Gordon Mackay

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



Public Facilities Fee Report FYs 2012-2016

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January 9, 2017

TO: Kurt Wilson, City Manager

FROM: Matt Paulin, Chief Financial Officer

SUBJECT: **PUBLIC FACILITY FEE ANNUAL REPORTS FOR FISCAL YEAR 2015-16**

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, 2016. 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, not less than fifteen days after the information is made available to the public.

Background

The Public Facilities Fee Program has been in effect in Stockton since 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code Section 16.72.260 et seq. (Ordinance No. 56-88 S.C.) establishing the authority to impose PFFs. On September 12, 1988, the City Council adopted Resolution No. 88-0616 establishing that PFFs be paid at the time the City issues a development building permit. The City began collection of the fees in November 1988.

The City collects fees when it issues building permits for the purpose of mitigating impacts caused by new development on certain public facilities. The 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:

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

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 trust (and are referred to as "pass-through" fees).

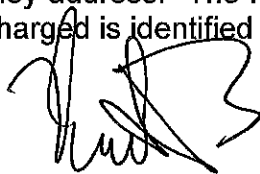
Information in the Annual Report

As specified by State law, the annual report must include: a brief description of the type of fee in the fund, the beginning and ending fund balances by public facility type for the fiscal year, as well as any changes to 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 found in the "Supplemental Reports" section include public improvement construction detail of the reported fiscal year, as well as future five-year capital cost projections and funding source information.

Government Code section 66001 (2) requires the local agency to identify the use to which the fee is to be allocated; and if the use is financing public facilities, that the facilities shall be identified. In determining required findings under Government Code section 66001, subsection (D), the City practices a first-in, a first-out method to spend the collected fees. Government Code section 66006 (F) requires: "An identification of an approximate date by which the construction of a public improvement will commence if the agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement...". The City does not earmark collected impact fees for any specific public improvement. Instead, the City identifies the projects that impact fees should be allocated to in the City's Five-Year Capital Improvement Program (CIP), which is presented to the City Council for approval each year. This document also includes the CIP program illustrating the planned uses for 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 has a fee deferral program. As of June 30, 2015, the City deferred \$155,305 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.

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



MATT PAULIN
CHIEF FINANCIAL OFFICER

MP:EG:jl

PUBLIC FACILITIES FEE REPORT



CITY OF STOCKTON

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

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

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

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



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

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

* See the City's Fiscal Years 2016 – 2021 Capital Improvement Program, adopted on June 21, 2016.



B. ADDITIONAL NOTES

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

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

The Stockton Economic Stimulus Program, adopted by City Council on November 17, 2015, and effective January 19, 2016, implemented a Public Facilities Fee program reduction that provides for development impact fee reductions for both single-family and multi-family projects in Stockton. The areas of Public Facilities Fees reduced include city buildings and facilities, city parks and street improvements. The total fee reduction per single family home is approximately \$20,000. The Program offers fee reductions in disadvantaged areas, waives administrative fees and implements a local hire requirement.

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

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public

Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased in accord with the Engineering News Record construction cost index, at which time the Capital Improvement Program has been updated to reflect those costs. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. The City is in the process of updating its General Plan.

D. FUNDING OF INFRASTRUCTURE

The 2016/17 - 2020/21 Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2012/21. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS THROUGH FEES

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

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



REQUIRED FEE FUND SUMMARY REPORTS

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



STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees 838,632
Interest 586,189
Other revenues -
Total revenues 1,424,821

Expenditures

Capital projects 7,825,348
Principal retirement-SJCOG loan
Interest on fiscal charges-SJCOG loan
Total expenditures 7,825,348

Excess (deficiency) of revenues over (under) expenditures

(6,400,527)
Other financing sources (uses)
Transfers out - allowance for uncollectible - loan to Community Centers Fund (920) (a) (40,894)
Transfers out - allowance for uncollectible - loan to Fire Stations Fund (940) (a) (9,636)
Transfers out - allowance for uncollectible - loan to Police Stations Fund (960) (a) (20,283)
Transfers out - debt service PFF Lease Revenue Bond Series 2009A (a) (814,385)
Long term debt proceeds-SJCOG Loan 118,571
Total other financing sources (766,627)

Ending Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | \$ 28,400,652 | \$ 21,233,498 | \$ 15,420,090 | \$ 13,678,121 | \$ 14,477,836 |
| | 838,632 | 1,030,445 | 903,095 | 1,273,414 | 2,923,521 |
| | 586,189 | 62,970 | 191,866 | 160,524 | 336,947 |
| | - | 166,027 | - | - | - |
| | 1,424,821 | 1,259,442 | 1,094,961 | 1,433,938 | 3,260,468 |
| | 7,825,348 | 7,069,642 | 2,041,475 | 599,009 | 5,047 |
| | - | 646,793 | 111,063 | - | - |
| | 7,825,348 | 7,069,642 | 2,799,331 | 599,009 | 5,047 |
| | (6,400,527) | (5,810,200) | (1,704,370) | 834,929 | 3,255,421 |
| | (40,894) | (1,853) | (21,712) | (20,336) | (12,537) |
| | (9,636) | (436) | (5,116) | (4,792) | (2,954) |
| | (20,283) | (919) | (10,771) | (10,086) | (6,219) |
| | (814,385) | - | - | - | - |
| | 118,571 | - | - | - | - |
| | (766,627) | (3,208) | (37,599) | (35,214) | (21,710) |
| | \$ 21,233,498 | \$ 15,420,090 | \$ 13,678,121 | \$ 14,477,836 | \$ 17,711,547 |



STREET IMPROVEMENTS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| Balance Sheets | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | \$ 22,171,579 | \$ 15,617,893 | \$ 13,680,388 | \$ 14,479,737 | \$ 17,670,781 |
| Cash and investments with fiscal agents | - | - | - | - | - |
| Interest receivable | - | - | - | - | 42,078 |
| Accounts receivable | 773,814 | 764,942 | 779,902 | 671,353 | 395,141 |
| Allowance for uncollectible | (249,666) | (287,280) | (514,337) | (541,620) | (228,454) |
| Loan to Redevelopment- Merged Waterfront Fund 343/637 (b) | 2,230 | 1,116 | 1,594 | - | - |
| Loan to Redevelopment-Midtown Fund 337/634(b) | 49,160 | 49,160 | 69,598 | 69,598 | 69,598 |
| Loan to Community Center Fund (920)(b) | 2,823,204 | 2,825,056 | 2,846,769 | 2,867,105 | 2,879,642 |
| Loan to Fire Stations Fund (940) (b) | 573,251 | 573,688 | 578,804 | 583,596 | 586,550 |
| Loan to Police Stations Fund (960)(b) | 1,206,720 | 1,207,639 | 1,218,408 | 1,228,495 | 1,234,714 |
| Allowance for uncollectible-loans (b) | (4,654,565) | (4,656,659) | (4,715,173) | (4,748,794) | (4,770,504) |
| Total assets | 22,695,727 | 16,095,555 | 13,945,953 | 14,609,470 | 17,879,546 |
| Liabilities | | | | | |
| Accounts payable | 938,429 | 244,951 | 2,267 | 1,901 | 1,312 |
| Deferred fees | 523,800 | 430,514 | 265,565 | 129,733 | 166,687 |
| Total liabilities | 1,462,229 | 675,465 | 267,832 | 131,634 | 167,999 |
| Total Fund Balance | \$ 21,233,498 | \$ 15,420,090 | \$ 13,678,121 | \$ 14,477,836 | \$ 17,711,547 |
| Fund Balance | | | | | |
| Total fund balance | \$ 21,233,498 | \$ 15,420,090 | \$ 13,678,121 | \$ 14,477,836 | \$ 17,711,547 |
| Less: Encumbrances | (1,015,886) | (303,925) | (49,627) | (40,036) | (31,050) |
| Capital project appropriations | (17,482,664) | (11,102,971) | (9,058,205) | (11,712,860) | (9,630,015) |
| Net interfund loans | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 2,734,948 | \$ 4,013,194 | \$ 4,570,289 | \$ 2,724,940 | \$ 8,050,482 |

NOTES TO THE ANNUAL REPORT: See next pages.

STREET IMPROVEMENTS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

- (a) In FY 2015-16, the Street Improvements Funds had transfers out in the amount of \$21,710, the transfers out were to record allowance for uncollectible loans. No transfers for debt service were recorded on the PFF Lease Revenue Bond Series 2009A due to city filing of Chapter 9 bankruptcy protection on June 28, 2012.
- (b) The Street Improvements Funds had interfund loan receivables as of June 30, 2016 in the amount of \$4,770,504, the loans included a \$2,879,642 loan to the Community Recreation Centers Public Facilities Fee Fund 920, a \$1,234,714 loan to the Police Stations Public Facilities Fee Fund 960, a \$586,550 loan to the Fire Stations Public Facilities Fee Fund 940, and \$69,598 loan to the Redevelopment Agency Midtown Project Areas Fund 634. An allowance for uncollectible loans in the amount of (\$4,770,504) has been recorded for those loans.

LEASE REVENUE BONDS, 2009 SERIES A (Capital Improvements Projects-PFF): Fee Areas 1 & 2.

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

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default until the Plan of Adjustment was confirmed by the court in February 2015. During that time, principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

STREET IMPROVEMENTS REIMBURSEMENT AGREEMENTS

Per Council Resolution #01-0140 dated March 27, 2001, the City of Stockton entered into a reimbursement agreement with Spanos Park Development Company for design and construction of the traffic signal at the Eight Mile Road/Thornton Road intersection. Reimbursement to the developer is estimated at \$201,850. As of June 30, 2016, the remaining balance is \$201,850.

Per Council Resolution #06-0216 dated April 25, 2006, the City of Stockton entered into a reimbursement agreement with Woodside Northbrook Estates in the amount of \$227,500 for design improvements for Lower Sacramento Road. The remaining balance at June 30, 2016 is \$182,670.

Per Council Resolution #07-0329 dated July 31, 2007, the City of Stockton entered into a reimbursement agreement with Dean A. Spanos, Trustee of the Alex and Faye Spanos Family Trust, for the construction of Trinity Parkway from the Bear Creek Bridge to Otto Drive. The reimbursement agreement is for an estimated amount of \$6,598,782. The reimbursement authorizes estimated cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement. The remaining balance at June 30, 2016 is \$6,598,782.

Per Council Resolution #07-0489 dated November 27, 2007, the City of Stockton entered into a reimbursement agreement with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek. The reimbursement agreement is for an estimated amount of \$3,095,241. The remaining balance at June 30, 2016 is \$3,095,241.

Per Council Resolution #08-0471 dated December 2, 2008, the City of Stockton entered into a reimbursement agreement with Lodi Unified School District for the construction of street and water system improvements at McNair High School along West Morada Lane. The reimbursement agreement is for an estimated amount of \$1,890,304 (\$1,712,892 funded by Street Improvements impact fees and \$177,412 funded by Water Connection Fees). The remaining balance at June 30, 2016 is \$500,000.

STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:

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

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

| | FY 2010-11 | | | | FY 2012-13 | | | | FY 2013-14 | | | | FY 2014-15 | | | | FY 2015-16 | | | |
|---|--|--|--|---|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | Effective date September 15, 2010 Reso No. 10-0308,9 November 15,2010 Reso No. 10-0377 | Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 | Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 | Effective date August 25, 2012 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2015-11-17-1602 & 2016-01-12-1206 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | |
| Residential | | | | | | | | | | | | | | | | | | | | |
| Single Family Units | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | September 15, 2010 | |
| Fee Areas 1 and 2 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | 7,690.50 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 3 and 4 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | 6,613.00 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 5 and 6 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Area 6A | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | 8,177.50 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Beyond 10/14/2008 City Limits | | | | | | | | | | | | | | | | | | | | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Multiple Family Units | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | |
| Fee Areas 1 and 2 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | 5,614.50 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 3 and 4 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | 4,828.00 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 5 and 6 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Fee Area 6A | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | 5,968.00 | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Beyond 10/14/2008 City Limits | | | | | | | | | | | | | | | | | | | | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Guest Rooms | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | November 15,2010 | |
| Fee Areas 1 and 2 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | 11,998.00 | |
| per room | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 3 and 4 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | 10,315.00 | |
| per room | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 5 and 6 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | 12,756.00 | |
| per room | | | | | | | | | | | | | | | | | | | | |
| Fee Area 6A | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | 12,429.00 | |
| per room | | | | | | | | | | | | | | | | | | | | |
| Beyond 10/14/2008 City Limits | | | | | | | | | | | | | | | | | | | | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Residential - Greater Downtown Area & SESP | | | | | | | | | | | | | | | | | | | | |
| Single Family Units | | | | | | | | | | | | | | | | | | | | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Multiple Family Units | | | | | | | | | | | | | | | | | | | | |
| per unit | | | | | | | | | | | | | | | | | | | | |
| Guest Rooms | | | | | | | | | | | | | | | | | | | | |
| per room | | | | | | | | | | | | | | | | | | | | |
| Non-Residential | | | | | | | | | | | | | | | | | | | | |
| Office High Density | | | | | | | | | | | | | | | | | | | | |
| per 1000 sq. ft. | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 1 and 2 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | 3,199.00 | |
| per 1000 sq. ft. | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 3 and 4 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | 2,412.00 | |
| per 1000 sq. ft. | | | | | | | | | | | | | | | | | | | | |
| Fee Areas 5 and 6 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | 3,513.00 | |
| per 1000 sq. ft. | | | | | | | | | | | | | | | | | | | | |
| Fee Area 6A | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | 3,800.50 | |
| per 1000 sq. ft. | | | | | | | | | | | | | | | | | | | | |



STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE:
STREET IMPROVEMENTS IMPACT FEE

FEE SCHEDULE: (continued)

| | | Effective Date | | | |
|-----------------------------|------------------|--------------------|-------------|-------------|-------------|
| | | September 15, 2010 | | | |
| Retail/ Medium Density | | September 15, 2010 | | | |
| Fee Areas 1 and 2 | per 1000 sq. ft. | \$ 3,460.50 | | | |
| Fee Areas 3 and 4 | per 1000 sq. ft. | \$ 3,177.00 | \$ 3,177.00 | \$ 3,177.00 | \$ 3,177.00 |
| Fee Areas 5 and 6 | per 1000 sq. ft. | \$ 3,886.00 | | | |
| Fee Area 6A | per 1000 sq. ft. | \$ 4,111.50 | | | |
| Warehouse/ Low Density | | September 15, 2010 | | | |
| Fee Areas 1 and 2 | per 1000 sq. ft. | \$ 1,236.50 | | | |
| Fee Areas 3 and 4 | per 1000 sq. ft. | \$ 931.50 | \$ 931.50 | \$ 931.50 | \$ 931.50 |
| Fee Areas 5 and 6 | per 1000 sq. ft. | \$ 1,388.00 | | | |
| Fee Area 6A | per 1000 sq. ft. | \$ 1,177.50 | | | |
| Downtown Office/Commercial | | | | | |
| Fee Areas 1 and 2 | Not Applicable | \$ - | | | |
| Fee Areas 3 and 4 | Not Applicable | \$ - | | | |
| Fee Areas 5 and 6 | per 1000 sq. ft. | \$ 3,148.00 | | | |
| Fee Areas 1 and 2 | Not Applicable | \$ - | | | |
| Fee Areas 3 and 4 | Not Applicable | \$ - | | | |
| Fee Areas 5 and 6 | Not Applicable | \$ - | | | |
| High Cube* | per 1000 sq. ft. | \$ 0.060 | \$ 0.060 | \$ 0.060 | \$ 0.060 |
| Church and Accessory uses** | per 1000 sq. ft. | \$ 0.405 | \$ 0.405 | \$ 0.405 | \$ 0.405 |
| Elementary School** | per 1000 sq. ft. | \$ 0.158 | \$ 0.158 | \$ 0.158 | \$ 0.158 |
| Elementary School** | per student | \$ 0.010 | \$ 0.010 | \$ 0.010 | \$ 0.010 |
| High School** | per 1000 sq. ft. | \$ 0.473 | \$ 0.473 | \$ 0.473 | \$ 0.473 |
| High School** | per student | \$ 0.041 | \$ 0.041 | \$ 0.041 | \$ 0.041 |

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



Public Facilities Fee Report FYs 2012-2016

REGIONAL STREET IMPROVEMENTS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues
Fees
Interest
Total revenues

Expenditures
Capital projects
Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

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

Liabilities

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

Available Fund Balance

Total fund balance
Ending Available Fund Balance (Deficit)

NOTES TO THE ANNUAL REPORT: See next pages.

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|----|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ | - | 539 | - | - | - |
| | (943) | (1,831) | - | - | - |
| | 1,482 | 1,292 | - | - | - |
| | 539 | (539) | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | 539 | (539) | - | - | - |
| \$ | 539 | - | - | - | - |

| | | | | | |
|----|----------|----------|---|---|---|
| \$ | 539 | 116,482 | - | - | - |
| | 114,174 | (83,833) | - | - | - |
| | (76,397) | 478 | - | - | - |
| | 956 | 20,438 | - | - | - |
| | (21,394) | (20,916) | - | - | - |
| | 38,316 | 32,649 | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | 37,777 | 32,649 | - | - | - |
| | 37,777 | 32,649 | - | - | - |
| \$ | 539 | - | - | - | - |

| | | | | | |
|----|-----|---|---|---|---|
| \$ | 539 | - | - | - | - |
| \$ | 539 | - | - | - | - |

REGIONAL STREET IMPROVEMENTS AND REGIONAL TRANSPORTATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Statements of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ 1,687,345 | \$ 1,474,518 | \$ 1,129,385 | \$ 1,526,383 | \$ 2,055,468 |
| Revenues | | | | | |
| Fees | 332,347 | 310,851 | 353,871 | 524,364 | 1,137,981 |
| Interest | 28,586 | 3,714 | 12,283 | 15,288 | 53,732 |
| Total revenues | 360,933 | 314,565 | 366,154 | 539,652 | 1,191,713 |
| Expenditures | | | | | |
| Capital projects | 573,760 | 659,698 | (30,844) | 10,567 | 17,206 |
| Other expenditures-interfund loan interest | - | - | - | - | 20,551 |
| Total expenditures | 573,760 | 659,698 | (30,844) | 10,567 | 37,757 |
| Excess (deficiency) of revenues over (under) expenditures | (212,827) | (345,133) | 396,998 | 529,085 | 1,153,956 |
| Ending Fund Balance | \$ 1,474,518 | \$ 1,129,385 | \$ 1,526,383 | \$ 2,055,468 | \$ 3,209,424 |
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | 1,474,518 | 1,129,385 | 1,526,383 | 2,055,468 | 3,201,963 |
| Interest receivable | - | - | - | - | 7,471 |
| Accounts receivable | 114,174 | 116,483 | - | - | - |
| Allowance for uncollectible | (76,397) | (83,834) | - | - | - |
| Loan to Redevelopment- Merged Waterfront Fund 343 (a) | 956 | 478 | - | - | - |
| Loan to Redevelopment-Midtown Fund 337 (a) | 20,438 | 20,438 | - | - | - |
| Allowance for uncollectible- loans | (21,394) | (20,916) | - | - | - |
| Total assets | 1,512,295 | 1,162,034 | 1,526,383 | 2,055,468 | 3,209,424 |
| Liabilities | | | | | |
| Deferred fees | 37,777 | 32,649 | - | - | - |
| Total liabilities | 37,777 | 32,649 | - | - | - |
| Total fund balance | 1,474,518 | 1,129,385 | 1,526,383 | 2,055,468 | 3,209,424 |
| Available Fund Balance | | | | | |
| Total fund balance | 1,474,518 | 1,129,385 | 1,526,383 | 2,055,468 | 3,209,424 |
| Less Encumbrances | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | (1,219,150) | (291,912) | (27,807) | (192,034) | (174,826) |
| Capital project appropriations | 255,368 | 837,473 | 1,498,576 | 1,863,434 | 3,034,598 |
| Ending Available Fund Balance (Deficit) | \$ 255,368 | \$ 837,473 | \$ 1,498,576 | \$ 1,863,434 | \$ 3,034,598 |

NOTES TO THE ANNUAL REPORT: See next pages.

REGIONAL STREET IMPROVEMENTS AND REGIONAL TRANSPORTATION IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

(a) In FY 2012-13, interfund loans receivable of \$20,916 were due to this fund from the Redevelopment Agency Funds, \$20,438 from the Midtown Fund 634 and \$478 from the Merged Waterfront Fund 343. In FY 2013-14, the loans were consolidated with the PFF Street Improvements Fund 910 to close out old balances in the Regional Street Improvements Fee.

FEE SCHEDULE:

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

Residential

Single Family Units
Multiple Family Units

Non-Residential

Office/ Guest Rooms/ High Density
Retail/ Medium Density
Industrial/ Low Density
Warehouse

| | Effective Date July 1, 2011 | Effective Date July 1, 2012 | Effective Date July 1, 2013 | Effective Date July 1, 2014 | Effective Date July 1, 2015 |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Single Family Units | \$2,987.08 per unit | \$3,014.38 per unit | \$3,028.25 per unit | \$3,028.25 per unit | \$3,141.34 per unit |
| Multiple Family Units | \$1,792.25 per unit | \$1,808.63 per unit | \$1,816.95 per unit | \$1,816.95 per unit | \$1,884.80 per unit |
| Office/ Guest Rooms/ High Density | \$1,500.00 per 1000 sq. ft. | \$1,510.00 per 1000 sq. ft. | \$1,520.00 per 1000 sq. ft. | \$1,520.00 per 1000 sq. ft. | \$1,580.00 per 1000 sq. ft. |
| Retail/ Medium Density | \$1,190.00 per 1000 sq. ft. | \$1,200.00 per 1000 sq. ft. | \$1,210.00 per 1000 sq. ft. | \$1,210.00 per 1000 sq. ft. | \$1,250.00 per 1000 sq. ft. |
| Industrial/ Low Density | \$900.00 per 1000 sq. ft. | \$910.00 per 1000 sq. ft. | \$910.00 per 1000 sq. ft. | \$910.00 per 1000 sq. ft. | \$950.00 per 1000 sq. ft. |
| Warehouse | | \$380.00 per 1000 sq. ft. | \$380.00 per 1000 sq. ft. | \$380.00 per 1000 sq. ft. | \$400.00 per 1000 sq. ft. |

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



TRAFFIC SIGNAL IMPACT FEE - Citywide Zone

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 61,082 | \$ 40,306 | \$ 46,257 | \$ 71,414 | \$ 103,117 |
| Revenues | | | | | |
| Fees | 37,017 | 5,584 | 24,321 | 32,762 | 41,282 |
| Interest | 1,562 | 367 | 836 | 775 | 2,719 |
| Total revenues | 38,579 | 5,951 | 25,157 | 33,537 | 44,001 |
| Expenditures | | | | | |
| Capital projects | 59,355 | - | - | 1,834 | (610) |
| Total expenditures | 59,355 | - | - | 1,834 | (610) |
| Excess (deficiency) of revenues over (under) expenditures | (20,776) | 5,951 | 25,157 | 31,703 | 44,611 |
| Ending Fund Balance | \$ 40,306 | \$ 46,257 | \$ 71,414 | \$ 103,117 | \$ 147,728 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 66,080 | 45,867 | 71,414 | 103,117 | 147,403 |
| Interest receivable | - | - | - | - | 325 |
| Accounts receivable | 18,735 | 18,590 | 17,523 | 15,856 | 5,029 |
| Allowance for uncollectible | (10,705) | (11,561) | (14,572) | (14,727) | (3,239) |
| Loan to Redevelopment- Merged Waterfront 343/637(a) | 136 | 68 | 68 | - | - |
| Loan to Redevelopment-Midtown Fund 337/634 (a) | 4,469 | 4,469 | 4,469 | 4,469 | 4,469 |
| Allowance for uncollectible- loans (a) | (4,605) | (4,537) | (4,537) | (4,469) | (4,469) |
| Total assets | 74,110 | 52,896 | 74,365 | 104,246 | 149,518 |
| Liabilities | | | | | |
| Accounts payable | 25,774 | - | - | - | - |
| Deferred fees | 8,030 | 6,639 | 2,951 | 1,129 | 1,790 |
| Total liabilities | 33,804 | 6,639 | 2,951 | 1,129 | 1,790 |
| Total fund balance | \$ 40,306 | \$ 46,257 | \$ 71,414 | \$ 103,117 | \$ 147,728 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 40,306 | \$ 46,257 | \$ 71,414 | \$ 103,117 | \$ 147,728 |
| Less encumbrances | - | - | - | - | (48,238) |
| Capital project appropriations | - | (5,465) | (4,700) | (3,631) | (28,672) |
| Ending Available Fund Balance (Deficit) | \$ 40,306 | \$ 40,792 | \$ 66,714 | \$ 99,486 | \$ 70,818 |

NOTES TO THE ANNUAL REPORT: See next pages.



TRAFFIC SIGNAL IMPACT FEE - Zone 1

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 261,395 | \$ 234,486 | \$ 234,292 | \$ 139,739 | \$ 149,665 |
| Revenues | | | | | |
| Fees | 21,457 | (274) | 10,374 | 9,729 | 21,068 |
| Interest | 5,320 | 845 | 2,257 | 1,250 | 3,738 |
| Total revenues | 26,777 | 571 | 12,631 | 10,979 | 24,806 |
| Expenditures | | | | | |
| Capital projects | 53,686 | 765 | 107,184 | 1,053 | (243) |
| Total expenditures | 53,686 | 765 | 107,184 | 1,053 | (243) |
| Excess (deficiency) of revenues over (under) expenditures | (26,909) | (194) | (94,553) | 9,926 | 25,049 |
| Ending Fund Balance | \$ 234,486 | \$ 234,292 | \$ 139,739 | \$ 149,665 | \$ 174,714 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 234,486 | 234,232 | 139,739 | 149,665 | 174,111 |
| Interest receivable | - | - | - | - | 419 |
| Accounts receivable | 32,691 | 33,185 | 33,636 | 33,636 | 9,626 |
| Allowance for uncollectible | (24,783) | (26,474) | (33,423) | (33,516) | (6,784) |
| Loan to Redevelopment- Merged Waterfront 343/637 (a) | 319 | 160 | 160 | - | - |
| Loan to Redevelopment-Midtown Fund 337/634 (a) | 10,426 | 10,426 | 10,426 | 10,426 | 10,426 |
| Allowance for uncollectible- loans (a) | (10,745) | (10,586) | (10,586) | (10,426) | (10,426) |
| Total assets | 242,394 | 240,943 | 139,952 | 149,785 | 177,372 |
| Liabilities | | | | | |
| Deferred fees | 7,908 | 6,651 | 213 | 120 | 2,658 |
| Total liabilities | 7,908 | 6,651 | 213 | 120 | 2,658 |
| Total fund balance | \$ 234,486 | \$ 234,292 | \$ 139,739 | \$ 149,665 | \$ 174,714 |

Available Fund Balance

| | | | | | |
|--|------------|------------|------------|------------|------------|
| Total fund balance | \$ 234,486 | \$ 234,292 | \$ 139,739 | \$ 149,665 | \$ 174,714 |
| Less encumbrances | (66,314) | - | - | - | - |
| Capital project appropriations | - | (241,084) | (3,799) | (2,902) | (22,830) |
| Ending Available Fund Balance (Deficit) | \$ 168,172 | \$ (6,792) | \$ 135,940 | \$ 146,763 | \$ 151,884 |

NOTES TO THE ANNUAL REPORT: See next pages.



TRAFFIC SIGNAL IMPACT FEE - Zone 2

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 213,552 | \$ 235,612 | \$ 85,002 | \$ 62,320 | \$ 68,422 |
| Revenues | | | | | |
| Fees | 23,204 | 7,549 | 8,393 | 46,322 | 36,879 |
| Interest | 3,851 | 720 | 733 | 245 | 1,737 |
| Total revenues | 27,055 | 8,269 | 9,126 | 46,567 | 38,616 |
| Expenditures | | | | | |
| Capital projects | 4,995 | 158,879 | 31,808 | 40,465 | 10,126 |
| Total expenditures | 4,995 | 158,879 | 31,808 | 40,465 | 10,126 |
| Excess (deficiency) of revenues over (under) expenditures | 22,060 | (150,610) | (22,682) | 6,102 | 28,490 |
| Ending Fund Balance | \$ 235,612 | \$ 85,002 | \$ 62,320 | \$ 68,422 | \$ 96,912 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 235,612 | 84,810 | 62,320 | 68,422 | 96,844 |
| Interest receivable | 1,523 | 1,558 | 1,206 | 1,034 | 252 |
| Accounts receivable | (198) | (306) | (413) | (450) | 842 |
| Allowance for uncollectible | 236,937 | 86,062 | 63,113 | 69,006 | (294) |
| Total assets | | | | | 97,644 |
| Liabilities | | | | | |
| Deferred fees | 1,325 | 1,060 | 793 | 584 | 732 |
| Total liabilities | 1,325 | 1,060 | 793 | 584 | 732 |
| Total fund balance | \$ 235,612 | \$ 85,002 | \$ 62,320 | \$ 68,422 | \$ 96,912 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 235,612 | \$ 85,002 | \$ 62,320 | \$ 68,422 | \$ 96,912 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | (137,000) | (53,505) | (62,778) | (11,099) | (10,973) |
| Ending Available Fund Balance (Deficit) | \$ 98,612 | \$ 31,497 | \$ (458) | \$ 57,323 | \$ 85,939 |

NOTES TO THE ANNUAL REPORT: See next pages.



TRAFFIC SIGNAL IMPACT FEE - Zone 3

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 86,181 | \$ 126,737 | \$ 131,989 | \$ 153,964 | \$ 73,252 |
| Revenues | | | | | |
| Fees | 40,774 | 4,991 | 20,110 | 15,737 | 3,507 |
| Interest | 1,591 | 261 | 1,361 | 1,248 | 1,355 |
| Total revenues | 42,365 | 5,252 | 21,471 | 16,985 | 4,862 |
| Expenditures | | | | | |
| Capital projects | 1,809 | - | (504) | 97,697 | 8,302 |
| Total expenditures | 1,809 | - | (504) | 97,697 | 8,302 |
| Excess (deficiency) of revenues over (under) expenditures | 40,556 | 5,252 | 21,975 | (80,712) | (3,440) |
| Ending Fund Balance | \$ 126,737 | \$ 131,989 | \$ 153,964 | \$ 73,252 | \$ 69,812 |

Balance Sheets

| Assets | | | | | |
|---------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| Cash and investments | \$ 126,737 | \$ 131,126 | \$ 153,964 | \$ 73,252 | \$ 69,626 |
| Interest receivable | - | 3,893 | 2,254 | 1,476 | 186 |
| Accounts receivable | 3,810 | 135,019 | 156,218 | 74,728 | 698 |
| Total assets | 130,547 | 270,038 | 312,436 | 149,456 | 170,510 |
| Liabilities | | | | | |
| Deferred fees | 3,810 | 3,030 | 2,254 | 1,476 | 698 |
| Total liabilities | 3,810 | 3,030 | 2,254 | 1,476 | 698 |
| Total fund balance | \$ 126,737 | \$ 131,989 | \$ 153,964 | \$ 73,252 | \$ 69,812 |

Available Fund Balance

| | | | | | |
|--|-------------------|-------------------|-------------------|------------------|------------------|
| Total fund balance | \$ 126,737 | \$ 131,989 | \$ 153,964 | \$ 73,252 | \$ 69,812 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | (411) | - | - | (8,302) | (30,000) |
| Ending Available Fund Balance (Deficit) | \$ 126,326 | \$ 131,989 | \$ 153,964 | \$ 64,950 | \$ 39,812 |

NOTES TO THE ANNUAL REPORT: See next pages.



Public Facilities Fee Report FYs 2012-2016

TRAFFIC SIGNAL IMPACT FEE - Zone 4

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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.

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Statements of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ 5,025 | \$ 6,246 | \$ 7,351 | \$ 25,315 | \$ 30,318 |
| Revenues | | | | | |
| Fees | 950 | 970 | 17,675 | 4,669 | 54,374 |
| Interest | 271 | 135 | 289 | 334 | 1,250 |
| Total revenues | 1,221 | 1,105 | 17,964 | 5,003 | 55,624 |
| Expenditures | | | | | |
| Capital projects | - | - | - | - | 5,024 |
| Total expenditures | - | - | - | - | 5,024 |
| Excess (deficiency) of revenues over (under) expenditures | 1,221 | 1,105 | 17,964 | 5,003 | 50,600 |
| Ending Fund Balance | \$ 6,246 | \$ 7,351 | \$ 25,315 | \$ 30,318 | \$ 80,918 |
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | 6,246 | 7,351 | 25,315 | 30,318 | 80,768 |
| Interest receivable | - | - | - | - | 150 |
| Accounts receivable | 5,699 | 4,749 | 3,799 | 859 | 572 |
| Total assets | 11,945 | 12,100 | 29,114 | 31,177 | 81,490 |
| Liabilities | | | | | |
| Deferred fees | 5,699 | 4,749 | 3,799 | 859 | 572 |
| Total liabilities | 5,699 | 4,749 | 3,799 | 859 | 572 |
| Total fund balance | 6,246 | 7,351 | 25,315 | 30,318 | 80,918 |
| Available Fund Balance | | | | | |
| Total fund balance | 6,246 | 7,351 | 25,315 | 30,318 | 80,918 |
| Less encumbrances | - | - | - | - | (25,842) |
| Capital project appropriations | (5,025) | (5,024) | (5,024) | (5,024) | (14,158) |
| Ending Available Fund Balance (Deficit) | \$ 1,221 | \$ 2,327 | \$ 20,291 | \$ 25,294 | \$ 40,918 |

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE - All Zones

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 627,235 | \$ 643,387 | \$ 504,891 | \$ 452,752 | \$ 424,774 |
| Revenues | | | | | |
| Fees | 123,402 | 18,820 | 80,873 | 109,219 | 157,110 |
| Interest | 12,595 | 2,328 | 5,476 | 3,852 | 10,799 |
| Total revenues | 135,997 | 21,148 | 86,349 | 113,071 | 167,909 |
| Expenditures | | | | | |
| Capital projects | 119,845 | 159,644 | 138,488 | 141,049 | 22,599 |
| Total expenditures | 119,845 | 159,644 | 138,488 | 141,049 | 22,599 |
| Excess (deficiency) of revenues over (under) expenditures | 16,152 | (138,496) | (52,139) | (27,978) | 145,310 |
| Ending Fund Balance | \$ 643,387 | \$ 504,891 | \$ 452,752 | \$ 424,774 | \$ 570,084 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 669,161 | 503,386 | 452,752 | 424,774 | 568,752 |
| Interest receivable | - | - | - | - | 1,332 |
| Accounts receivable | 62,458 | 61,975 | 58,418 | 52,861 | 16,767 |
| Allowance for uncollectible | (35,686) | (38,341) | (48,408) | (48,693) | (10,317) |
| Loan to Redevelopment- Merged Waterfront 343/637 (a) | 455 | 228 | 228 | - | - |
| Loan to Redevelopment-Midtown Fund 337/634 (a) | 14,895 | 14,895 | 14,895 | 14,895 | 14,895 |
| Allowance for uncollectible- loans (a) | (15,350) | (15,123) | (15,123) | (14,895) | (14,895) |
| Total assets | 695,933 | 527,020 | 462,762 | 428,942 | 576,534 |
| Liabilities | | | | | |
| Accounts payable | 25,774 | - | - | - | - |
| Deferred fees | 26,772 | 22,129 | 10,010 | 4,168 | 6,450 |
| Total liabilities | 52,546 | 22,129 | 10,010 | 4,168 | 6,450 |
| Total fund balance | \$ 643,387 | \$ 504,891 | \$ 452,752 | \$ 424,774 | \$ 570,084 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 643,387 | \$ 504,891 | \$ 452,752 | \$ 424,774 | \$ 570,084 |
| Less encumbrances | - | - | - | - | (74,080) |
| Capital project appropriations | (208,750) | (305,078) | (76,301) | (30,958) | (106,633) |
| Ending Available Fund Balance (Deficit) | \$ 434,637 | \$ 199,813 | \$ 376,451 | \$ 393,816 | \$ 389,371 |

NOTES TO THE ANNUAL REPORT: See next pages.

TRAFFIC SIGNAL IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

(a) The Traffic Signals Funds had an interfund loan receivable as of June 30, 2016, in the amount of \$14,895, from the Redevelopment Agency's Midtown Fund 637. An allowance for uncollectible loans has been recorded for that loan as of June 30, 2016.

FEE SCHEDULE:

| BUILDING TYPE | FEE CATEGORY | UNIT | TRIP ENDS PER UNIT | FY 2011-12 | | FY 2012-13 | | FY 2013-14 | | CR# 2014-06-24-1601 | | CR# 2015-06-09-1606 | |
|------------------------------------|---------------|---------|--------------------|----------------|--------------|----------------|--------------|----------------|--------------|---------------------|--------------|---------------------|--------------|
| | | | | Effective Date | FEE PER UNIT | Effective Date | FEE PER UNIT | Effective Date | FEE PER UNIT | Effective Date | FEE PER UNIT | Effective Date | FEE PER UNIT |
| Single Family (Detached PURD, SFD) | Single Family | D.U | 10 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 | \$110.00 |
| Condominium (PURD, SFA) | Multi-family | D.U. | 8.6 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 | \$94.00 |
| Mobile Home | Multi-family | D.U. | 5.4 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 | \$59.00 |
| Apartment | Multi-family | D.U. | 6.1 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 | \$66.50 |
| Retirement Village | Guestroom | D.U. | 3.3 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 | \$36.00 |
| Hotel | Guestroom | Room | 11 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 | \$122.00 |
| Motel | Guestroom | Room | 9.6 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 | \$106.00 |
| Daycare/Preschool | Retail | 1000 SF | 79 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 |
| Daycare/Preschool | Retail | Student | 5 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 | \$55.00 |
| Elementary/Intermediate School | * | Student | 0.5 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 |
| High School | * | Student | 1.2 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 | \$13.25 |
| Junior College/Community College | * | Student | 1.6 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 | \$17.75 |
| University | * | Student | 2.4 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 | \$26.50 |
| Church and Accessory Uses | * | 1000 SF | 7.7 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 | \$84.50 |
| Industrial-Warehouse Manufacturer | Warehouse | 1000 SF | 7.6 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 | \$83.25 |
| Industrial-Warehouse Manufacturer | Warehouse | Acre | 80.8 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 | \$885.00 |
| Industrial Service | Retail | 1000 SF | 20.26 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 |
| Truck Terminal/Distribution Center | Warehouse | 1000 SF | 9.86 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 | \$108.00 |
| Mini/Self Storage | Warehouse | 1000 SF | 2.8 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 | \$30.75 |
| Shopping Centers (in square feet) | | | | | | | | | | | | | |
| less than 50,000 | Retail | 1000 SF | 116 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 | \$1,271.00 |
| 50,000 to 99,999 | Retail | 1000 SF | 79.1 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 | \$866.00 |
| 100,000 to 199,999 | Retail | 1000 SF | 60.4 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 | \$662.00 |
| 200,000 to 299,999 | Retail | 1000 SF | 49.9 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 | \$547.00 |
| 300,000 to 399,999 | Retail | 1000 SF | 44.4 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 | \$486.00 |
| 400,000 to 499,999 | Retail | 1000 SF | 41.6 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 | \$456.00 |
| 500,000 to 999,999 | Retail | 1000 SF | 35.5 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 | \$389.00 |

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

| BUILDING TYPE | FEE CATEGORY | UNIT | TRIP ENDS PER UNIT | FY2011-12 Effective Date August 22, 2010 | FEE PER UNIT | FY 2012-13 Effective Date August 25, 2012 | FEE PER UNIT | FY 2013-14 Effective Date August 25, 2012 | FEE PER UNIT | FY 2014-15 Effective Date July 1, 2014 | FEE PER UNIT | FY 2015-16 Effective Date July 1, 2015 |
|--|--------------|---------|--------------------|--|--------------|---|--------------|---|--------------|--|--------------|--|
| 1,000,000 to 1,250,000 | Retail | 1000 SF | 31.5 | | \$345.00 | | \$345.00 | | \$345.00 | | \$345.00 | |
| Lumber Yard | Retail | 1000 SF | 34.5 | | \$379.00 | | \$379.00 | | \$379.00 | | \$379.00 | |
| Lumber Yard w/open storage and sales | Retail | Acre | 148 | | \$1,622.00 | | \$1,622.00 | | \$1,622.00 | | \$1,622.00 | |
| Home Improvement Center | Retail | 1000 SF | 64.6 | | \$709.00 | | \$709.00 | | \$709.00 | | \$709.00 | |
| Boat Launching Ramp | Retail | Space | 3 | | \$33.50 | | \$33.50 | | \$33.50 | | \$33.50 | |
| Free-Standing Retail/Neighborhood Market | Retail | 1000 SF | 73.7 | | \$808.00 | | \$808.00 | | \$808.00 | | \$808.00 | |
| Ambulance Dispatch | Retail | 1000 SF | 73.7 | | \$808.00 | | \$808.00 | | \$808.00 | | \$808.00 | |
| Service Station (> 2 pumps or 4 nozzles) | Retail | Site | 748 | | \$8,193.00 | | \$8,193.00 | | \$8,193.00 | | \$8,193.00 | |
| Truck Stop | Retail | Site | 825 | | \$9,036.00 | | \$9,036.00 | | \$9,036.00 | | \$9,036.00 | |
| Used Car Lot (no service) | Retail | Acre | 55 | | \$603.00 | | \$603.00 | | \$603.00 | | \$603.00 | |
| New Car Dealer/New Boat Dealer/Car Rental | Retail | 1000 SF | 44.3 | | \$485.00 | | \$485.00 | | \$485.00 | | \$485.00 | |
| Auto center Dealership | Retail | 1000 SF | 31.25 | | \$342.00 | | \$342.00 | | \$342.00 | | \$342.00 | |
| General Auto Repair/Body Shop | Retail | 1000 SF | 27.2 | | \$298.00 | | \$298.00 | | \$298.00 | | \$298.00 | |
| Self Service Car Wash | Retail | Stall | 52 | | \$571.00 | | \$571.00 | | \$571.00 | | \$571.00 | |
| Automatic Car Wash | Retail | Site | 900 | | \$9,859.00 | | \$9,859.00 | | \$9,859.00 | | \$9,859.00 | |
| Auto Supply | Retail | 1000 SF | 89 | | \$976.00 | | \$976.00 | | \$976.00 | | \$976.00 | |
| Drug Store/Pharmacy | Retail | 1000 SF | 43.9 | | \$482.00 | | \$482.00 | | \$482.00 | | \$482.00 | |
| Discount Store | Retail | 1000 SF | 71.16 | | \$780.00 | | \$780.00 | | \$780.00 | | \$780.00 | |
| Supermarket | Retail | 1000 SF | 125.5 | | \$1,373.00 | | \$1,373.00 | | \$1,373.00 | | \$1,373.00 | |
| Convenience Market | Retail | 1000 SF | 574.48 | | \$6,293.00 | | \$6,293.00 | | \$6,293.00 | | \$6,293.00 | |
| Convenience Market dispensing Fuel (maximum of 2 pumps or 4 nozzles) | Retail | 1000 SF | 887.06 | | \$9,718.00 | | \$9,718.00 | | \$9,718.00 | | \$9,718.00 | |
| Clothing Store | Retail | 1000 SF | 31.3 | | \$343.00 | | \$343.00 | | \$343.00 | | \$343.00 | |
| Paint/Hardware Store | Retail | 1000 SF | 51.3 | | \$562.00 | | \$562.00 | | \$562.00 | | \$562.00 | |
| Variety Store | Retail | 1000 SF | 14.4 | | \$157.00 | | \$157.00 | | \$157.00 | | \$157.00 | |
| Video Rental Store | Retail | 1000 SF | 57.3 | | \$628.00 | | \$628.00 | | \$628.00 | | \$628.00 | |
| Furniture Store/Appliance Store | Retail | 1000 SF | 4.35 | | \$47.50 | | \$47.50 | | \$47.50 | | \$47.50 | |
| Department Store | Retail | 1000 SF | 35.8 | | \$391.00 | | \$391.00 | | \$391.00 | | \$391.00 | |
| Hair Salon/Dog Grooming | Retail | 1000 SF | 25.5 | | \$279.00 | | \$279.00 | | \$279.00 | | \$279.00 | |
| Bar/Tavern | Retail | 1000 SF | 40 | | \$438.00 | | \$438.00 | | \$438.00 | | \$438.00 | |
| Laundromat/Dry Cleaners | Retail | 1000 SF | 50 | | \$548.00 | | \$548.00 | | \$548.00 | | \$548.00 | |
| Bakery/Craft Store/Yogurt Shop | Retail | 1000 SF | 43.9 | | \$482.00 | | \$482.00 | | \$482.00 | | \$482.00 | |
| Carpet/Floor/Interior Decorator | Retail | 1000 SF | 5.6 | | \$61.00 | | \$61.00 | | \$61.00 | | \$61.00 | |
| Financial Institution | Office | 1000 SF | 189.95 | | \$2,081.00 | | \$2,081.00 | | \$2,081.00 | | \$2,081.00 | |
| Financial Institution w/drive-up | Office | 1000 SF | 290 | | \$3,178.00 | | \$3,178.00 | | \$3,178.00 | | \$3,178.00 | |
| Free Standing Automatic Teller | Office | Unit | 160 | | \$1,753.00 | | \$1,753.00 | | \$1,753.00 | | \$1,753.00 | |
| Mortgage Company | Office | 1000 SF | 60.4 | | \$662.00 | | \$662.00 | | \$662.00 | | \$662.00 | |
| Quality Restaurant (Breakfast not served) | Retail | 1000 SF | 95.62 | | \$1,046.00 | | \$1,046.00 | | \$1,046.00 | | \$1,046.00 | |

TRAFFIC SIGNAL IMPACT FEE

FEE SCHEDULE: (continued)

Per Resolutions 09-0175 and 10-0202.

| BUILDING TYPE | FEE CATEGORY | UNIT | TRIP ENDS PER UNIT | FY2011-12 Effective Date August 22, 2010 | FEE PER UNIT | FY 2012-13 Effective Date August 25, 2012 | FEE PER UNIT | FY 2013-14 Effective Date August 25, 2012 | FEE PER UNIT | FY 2014-15 Effective Date July 1, 2014 | FEE PER UNIT | FY 2015-16 Effective Date July 1, 2015 |
|--|--------------|---------|--------------------|--|--------------|---|--------------|---|--------------|--|--------------|--|
| Dinner House Restaurant/Dinner Only | Retail | 1000 SF | 56.3 | | \$617.00 | | \$617.00 | | \$617.00 | | \$617.00 | |
| High Turnover/Sit Down Restaurant/Pizza | Retail | 1000 SF | 164.4 | | \$1,801.00 | | \$1,801.00 | | \$1,801.00 | | \$1,801.00 | |
| Fast Food Restaurant | Retail | 1000 SF | 777.29 | | \$8,514.00 | | \$8,514.00 | | \$8,514.00 | | \$8,514.00 | |
| Fast Food Restaurant w/drive-thru | Retail | 1000 SF | 680 | | \$7,450.00 | | \$7,450.00 | | \$7,450.00 | | \$7,450.00 | |
| Library | Office | 1000 SF | 45.5 | | \$497.00 | | \$497.00 | | \$497.00 | | \$497.00 | |
| Hospital | Office | Bed | 12.2 | | \$135.00 | | \$135.00 | | \$135.00 | | \$135.00 | |
| Hospital | Office | 1000 SF | 16.9 | | \$186.00 | | \$186.00 | | \$186.00 | | \$186.00 | |
| Nursing Home/Convalescent Center | Guestroom | Bed | 2.7 | | \$30.00 | | \$30.00 | | \$30.00 | | \$30.00 | |
| Clinic/Weight Loss/Aerobics/Karate/Dance | Office | 1000 SF | 23.8 | | \$262.00 | | \$262.00 | | \$262.00 | | \$262.00 | |
| Medical Office | Office | 1000 SF | 54.6 | | \$597.00 | | \$597.00 | | \$597.00 | | \$597.00 | |
| General Office to Medical Office | Office | 1000 SF | 36.9 | | \$405.00 | | \$405.00 | | \$405.00 | | \$405.00 | |
| General Office (in square feet) | | | | | | | | | | | | |
| less than 100,000 | Office | 1000 SF | 17.7 | | \$195.00 | | \$195.00 | | \$195.00 | | \$195.00 | |
| Over 100,000 | Office | 1000 SF | 14.3 | | \$156.00 | | \$156.00 | | \$156.00 | | \$156.00 | |
| Office Park | Office | 1000 SF | 11.4 | | \$125.00 | | \$125.00 | | \$125.00 | | \$125.00 | |
| Government Offices | Office | 1000 SF | 68.9 | | \$755.00 | | \$755.00 | | \$755.00 | | \$755.00 | |
| Public Clubhouse/Meeting Rooms, Halls | Office | 1000 SF | 19 | | \$208.00 | | \$208.00 | | \$208.00 | | \$208.00 | |
| Recreation Center (private development) | Office | 1000 SF | 30 | | \$328.00 | | \$328.00 | | \$328.00 | | \$328.00 | |
| Family Recreation Center-Billiards, etc. | Retail | 1000 SF | 60.4 | | \$662.00 | | \$662.00 | | \$662.00 | | \$662.00 | |
| Batting Cages | Retail | Cage | 6 | | \$65.50 | | \$65.50 | | \$65.50 | | \$65.50 | |
| Tennis/Racquetball Club | Retail | Court | 30 | | \$328.00 | | \$328.00 | | \$328.00 | | \$328.00 | |

COMMUNITY RECREATION CENTERS

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ - | \$ 31,611 | \$ 70,281 | \$ 99,315 | \$ 136,636 |
| Revenues | | | | | |
| Fees | 31,136 | 38,586 | 28,124 | 36,285 | 101,720 |
| Interest | 475 | 84 | 910 | 1,036 | 3,954 |
| Total revenues | 31,611 | 38,670 | 29,034 | 37,321 | 105,674 |
| Expenditures | | | | | |
| Other expenditures-interfund loan interest | 54,766 | 2,481 | 29,076 | 27,236 | 16,790 |
| Total expenditures | 54,766 | 2,481 | 29,076 | 27,236 | 16,790 |
| Excess (deficiency) of revenues over (under) expenditures | (23,155) | 36,189 | (42) | 10,085 | 88,884 |
| Other financing sources (uses) | | | | | |
| Transfers in - allowance for interfund loans payable (Funds 910, 915 and 301) (a) | 54,766 | 2,481 | 29,076 | 27,236 | 16,790 |
| Total other financing sources | 54,766 | 2,481 | 29,076 | 27,236 | 16,790 |
| Ending Fund Balance | \$ 31,611 | \$ 70,281 | \$ 99,315 | \$ 136,636 | \$ 242,310 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | \$ 31,611 | \$ 69,491 | \$ 99,315 | \$ 136,636 | \$ 241,743 |
| Interest receivable | - | - | - | - | 567 |
| Accounts receivable | 6,124 | 5,882 | 4,057 | 2,690 | 1,619 |
| Allowance for uncollectible | (233) | (325) | (221) | (499) | (249) |
| Total assets | 37,502 | 75,048 | 103,151 | 138,827 | 243,680 |
| Liabilities | | | | | |
| Deferred fees | 5,891 | 4,767 | 3,836 | 2,191 | 1,370 |
| Loans from Street Improvements Fund 910 (b) | 1,535,208 | 1,537,059 | 1,558,771 | 1,579,107 | 1,591,644 |
| Loans from Street Improvements Fund 915 (b) | 1,287,998 | 1,287,998 | 1,287,998 | 1,287,998 | 1,287,998 |
| Loans from General Capital Projects Fund 301 (b) | 961,593 | 962,221 | 969,585 | 976,485 | 980,738 |
| Allowance for interfund loans payable (b) | (3,784,799) | (3,787,278) | (3,816,354) | (3,843,590) | (3,860,380) |
| Total liabilities | 5,891 | 4,767 | 3,836 | 2,191 | 1,370 |
| Total fund balance | \$ 31,611 | \$ 70,281 | \$ 99,315 | \$ 136,636 | \$ 242,310 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 31,611 | \$ 70,281 | \$ 99,315 | \$ 136,636 | \$ 242,310 |
| Net interfund loans | (3,784,799) | (3,787,278) | (3,816,354) | (3,843,590) | (3,860,380) |
| Ending Available Fund Balance (Deficit) | \$ (3,753,188) | \$ (3,716,997) | \$ (3,717,039) | \$ (3,706,954) | \$ (3,618,070) |

NOTES TO THE ANNUAL REPORT: See next pages.



COMMUNITY RECREATION CENTERS

NOTES TO THE ANNUAL REPORT:

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

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

(a) In FY 2015-16 the Community Recreation Centers Impact Fee Fund had transfers-in in the amount of \$16,790 and the transfers included \$16,790 to record additional an allowance for interfund loans payable.

(b) The Community Recreation Centers Fund had interfund loans payable of \$3,860,380 at June 30, 2016. The loans include \$2,879,642 from the Street Improvements Public Facilities Fee Funds 910 and 915 and \$980,738 from the General Capital Improvement Fund 301. An allowance of \$3,860,380 has been recorded for those loans as of June 30, 2016.

This fund has no interfund loans receivable.

FEE SCHEDULE:

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

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

| | FY 2010-11 | | | | FY 2012-13 | | FY 2013-14 | | FY 2014-15 | | FY 2015-16 | |
|--|--------------------|-----------------|-----------------|-----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date | Effective date |
| Residential | September 15, 2010 | August 25, 2012 | August 25, 2012 | August 25, 2012 | July 1, 2014 | July 1, 2014 | January 19, 2016 | January 19, 2016 | January 19, 2016 | January 19, 2016 | January 19, 2016 | January 19, 2016 |
| Single Family Units | \$ 240.50 | \$ 241.00 | \$ 241.00 | \$ 241.00 | \$ 203.00 | \$ 203.00 | \$ 240.50 | \$ 240.50 | \$ 240.50 | \$ 240.50 | \$ 240.50 | \$ 481.00 |
| Multiple Family Units | \$ 202.50 | \$ 203.00 | \$ 203.00 | \$ 203.00 | \$ EXEMPT | \$ EXEMPT | \$ EXEMPT | \$ EXEMPT | \$ EXEMPT | \$ EXEMPT | \$ EXEMPT | \$ 405.00 |
| Guest Rooms | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT |
| Residential - Greater Downtown Area & SESP | | | | | | | | | | | | |
| Single Family Units | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit |
| Multiple Family Units | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit | per unit |
| Guest Rooms | per room | per room | per room | per room | per room | per room | per room | per room | per room | per room | per room | per room |
| Non-Residential | | | | | | | | | | | | |
| Office/ High Density | per 1000 sq. ft. | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 | \$ 39.50 |
| Retail/ Medium Density | per 1000 sq. ft. | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 | \$ 20.25 |
| Warehouse/ Low Density | per 1000 sq. ft. | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.25 | \$ 23.50 |

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



CITY OFFICE SPACE IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 927,987 | \$ 779,483 | \$ 818,251 | \$ 854,492 | \$ 902,502 |
| Revenues | | | | | |
| Fees | 30,905 | 37,015 | 27,632 | 40,519 | 91,882 |
| Interest | 15,040 | 1,753 | 8,609 | 7,491 | 18,145 |
| Total revenues | 45,945 | 38,768 | 36,241 | 48,010 | 110,027 |
| Expenditures | | | | | |
| Capital projects | 194,449 | - | - | - | - |
| Total expenditures | 194,449 | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | (148,504) | 38,768 | 36,241 | 48,010 | 110,027 |
| Ending Fund Balance | \$ 779,483 | \$ 818,251 | \$ 854,492 | \$ 902,502 | \$ 1,012,529 |

Balance Sheets

| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
|--|------------|------------|------------|------------|--------------|
| Assets | | | | | |
| Cash and investments | 779,487 | 817,382 | 854,496 | 902,502 | 1,010,079 |
| Interest receivable | - | - | - | - | 2,450 |
| Accounts receivable | 28,613 | 28,889 | 27,372 | 25,856 | 12,431 |
| Allowance for uncollectible | (13,355) | (15,198) | (23,076) | (23,379) | (8,243) |
| Loan to Redevelopment-Midtown Fund 337/634 (a) | 5,184 | 5,184 | 5,184 | 5,184 | 5,184 |
| Allowance for uncollectible - loans (a) | (5,184) | (5,184) | (5,184) | (5,184) | (5,184) |
| Total assets | 794,745 | 831,073 | 858,792 | 904,979 | 1,016,717 |
| Liabilities | | | | | |
| Accounts payable | 4 | 4 | 4 | - | - |
| Deferred fees | 15,258 | 12,818 | 4,296 | 2,477 | 4,188 |
| Total liabilities | 15,262 | 12,822 | 4,300 | 2,477 | 4,188 |
| Total fund balance | \$ 779,483 | \$ 818,251 | \$ 854,492 | \$ 902,502 | \$ 1,012,529 |

Available Fund Balance

| | | | | | |
|--|------------|------------|------------|------------|--------------|
| Total fund balance | \$ 779,483 | \$ 818,251 | \$ 854,492 | \$ 902,502 | \$ 1,012,529 |
| Capital project appropriations | - | (28,307) | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 779,483 | \$ 789,944 | \$ 854,492 | \$ 902,502 | \$ 1,012,529 |

NOTES TO THE ANNUAL REPORT: See next pages.



CITY OFFICE SPACE IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

(a) Interfund loan receivables of \$5,184 is due to this fund from the Redevelopment Agency Fund Midtown Project Area Fund 634. An allowance for uncollectible loans in the amount of \$5,184 has been for that loan as of June 30, 2016.

FEE SCHEDULE:

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

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

| | Effective date | | Effective date | | Effective date | | Effective date | |
|---|--------------------|-------------------|-----------------|--------------|------------------|--|--------------------------|------------|
| | September 15, 2010 | November 15, 2010 | August 25, 2013 | July 1, 2014 | January 19, 2016 | Reso No. 2015-11-17-1602 & 2016-01-12-1206 | Reso No. 2014-06-25-1601 | FY 2015-16 |
| Residential | | | | | | | | |
| Single Family Units | per unit | \$ 233.50 | \$ 233.50 | \$ 233.50 | \$ 233.50 | \$ 233.50 | \$ 233.50 | \$ 233.50 |
| Multiple Family Units | per unit | \$ 195.50 | \$ 195.50 | \$ 195.50 | \$ 195.50 | \$ 195.50 | \$ 195.50 | \$ 195.50 |
| Guest Rooms | per room | \$ 98.25 | \$ 49.00 | \$ 49.00 | \$ 49.00 | \$ 49.00 | \$ 49.00 | \$ 49.00 |
| Residential - Greater Downtown Area & SESP | | | | | | | | |
| Single Family Units | per unit | \$ - | \$ 49.00 | \$ 49.00 | \$ - | \$ - | \$ - | \$ - |
| Multiple Family Units | per unit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Guest Rooms | per room | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Residential | | | | | | | | |
| Office/ High Density | per 1000 sq. ft. | \$ 43.75 | \$ 43.75 | \$ 43.75 | \$ 43.75 | \$ 43.75 | \$ 43.75 | \$ 43.75 |
| Retail/ Medium Density | per 1000 sq. ft. | \$ 22.50 | \$ 22.50 | \$ 22.50 | \$ 22.50 | \$ 22.50 | \$ 22.50 | \$ 22.50 |
| Warehouse/ Low Density | per 1000 sq. ft. | \$ 25.50 | \$ 25.50 | \$ 25.50 | \$ 25.50 | \$ 25.50 | \$ 25.50 | \$ 25.50 |
| Residential- Outside City Limits | | | | | | | | |
| Single Family Units | per unit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mu 8 inch meter | per unit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Guest Rooms | per room | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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



FIRE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ - | \$ 89,033 | \$ 179,695 | \$ 209,778 | \$ 292,193 |
| Revenues | | | | | |
| Fees | 94,960 | 124,503 | 86,861 | 109,376 | 291,890 |
| Interest | 72 | 160 | 2,297 | 2,303 | 9,607 |
| Other revenues | 1,000 | - | - | - | - |
| Total revenues | 96,032 | 124,663 | 89,158 | 111,679 | 301,497 |
| Expenditures | | | | | |
| Capital projects | - | - | - | - | - |
| Other expenditures-interfund loan interest /legal services | 44,914 | 35,719 | 79,205 | 48,118 | 22,742 |
| Total expenditures | 44,914 | 35,719 | 79,205 | 48,118 | 22,742 |
| Excess (deficiency) of revenues over (under) expenditures | 51,118 | 88,944 | 9,953 | 63,561 | 278,755 |
| Other financing sources (uses) | | | | | |
| Transfers in - allowance for interfund loans payable (Funds 913 and 950) (a) | 37,915 | 1,718 | 20,130 | 18,854 | 11,624 |
| Transfer out - debt service - PFF Bond Series 2009A | - | - | - | - | - |
| Total other financing sources | 37,915 | 1,718 | 20,130 | 18,854 | 11,624 |
| Ending Fund Balance | \$ 89,033 | \$ 179,695 | \$ 209,778 | \$ 292,193 | \$ 582,572 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 89,033 | 177,769 | 209,778 | 292,193 | 581,180 |
| Interest receivable | - | - | - | - | 1,392 |
| Accounts receivable | 17,174 | 16,512 | 11,996 | 8,410 | 3,986 |
| Allowance for uncollectible | (2,436) | (2,649) | (2,392) | (3,173) | (583) |
| Total assets | 103,771 | 191,632 | 219,382 | 297,430 | 585,975 |
| Liabilities | | | | | |
| Deferred fees | 14,738 | 11,937 | 9,604 | 5,237 | 3,403 |
| Loan from Street Improvements Fund 913 (b) | 573,252 | 573,688 | 578,804 | 583,596 | 586,550 |
| Loan from Libraries Fund 950 (b) | 1,909,098 | 1,910,379 | 1,925,394 | 1,939,456 | 1,948,126 |
| Allowance for interfund loans payable (b) | (2,482,350) | (2,484,067) | (2,504,198) | (2,523,052) | (2,534,676) |
| Total liabilities | 14,738 | 11,937 | 9,604 | 5,237 | 3,403 |
| Total fund balance | \$ 89,033 | \$ 179,695 | \$ 209,778 | \$ 292,193 | \$ 582,572 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 89,033 | \$ 179,695 | \$ 209,778 | \$ 292,193 | \$ 582,572 |
| Net interfund loans | (2,482,350) | (2,484,067) | (2,504,198) | (2,523,052) | (2,534,676) |
| Ending Available Fund Balance (Deficit) | \$ (2,393,317) | \$ (2,304,372) | \$ (2,294,420) | \$ (2,230,859) | \$ (1,952,104) |

NOTES TO THE ANNUAL REPORT: See next pages.

FIRE STATIONS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

(a) The Fire Stations Impact Fee Fund had transfers-in in the amount of \$1,624 to record an additional allowance for interfund loans payable in fiscal year 2015-16. No transfers out were recorded for debt service of the PFF Lease Revenue Bond Series 2009A due to the City's filing on bankruptcy protection on June 28, 2012.

(b) The Fire Stations Fund had interfund loans payable in the amount of \$2,534,676 at June 30, 2016 and the loans include \$1,948,126 from the Libraries Public Facilities Fee Fund 950 and \$586,550 from the Street Improvements Public Facilities Fee Funds 910. An allowance of \$2,534,676 has been recorded for those loans as of June 30, 2016.

This fund has no interfund loans receivable.

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

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

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default until the Plan of Adjustment was confirmed by the court in February 2015. During that time, principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

**FIRE STATIONS IMPACT FEE
FEE SCHEDULE:**

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

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

| | Effective date September 15, 2010 Reso No. 10-0308 FY 2011-12 | Effective date August 25, 2012 Reso No. 2012-06-26-1603 FY 2012-13 | Effective date August 25, 2012 Reso No. 2013-06-25-1601 FY 2013-14 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 FY 2014-15 | Effective date January 19, 2016 Reso No. 2015-11-17-1602 & 2016-01-12-1206 FY 2015-16 |
|---|--|---|---|--|---|
| Residential | No Change | | | | |
| Single Family Units | \$ 781.00 \$ | 781.00 \$ | 781.00 \$ | 781.00 \$ | 781.00 \$ |
| Multiple Family Units | \$ 658.00 \$ | 658.00 \$ | 658.00 \$ | 658.00 \$ | 658.00 \$ |
| Guest Rooms | \$ 89.00 \$ | 44.50 \$ | 44.50 \$ | 54.00 \$ | 54.00 \$ |
| Residential - Greater Downtown Area & SESP | | | | | |
| Single Family Units | | | | | |
| Multiple Family Units | | | 44.50 \$ | | |
| Guest Rooms | | | 44.50 \$ | 44.50 \$ | 44.50 \$ |
| Non-Residential | September 15, 2010 | | | | |
| Officer/ High Density | \$ 118.50 \$ | 119.00 \$ | 119.00 \$ | 118.50 \$ | 118.50 \$ |
| Retail/ Medium Density | \$ 61.00 \$ | 61.00 \$ | 61.00 \$ | 61.00 \$ | 61.00 \$ |
| Warehouse/ Low Density | \$ 54.00 \$ | 54.00 \$ | 54.00 \$ | 54.00 \$ | 54.00 \$ |

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



LIBRARIES IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 9,319,904 | \$ 9,131,178 | \$ 9,059,108 | \$ 8,962,723 | \$ 8,848,865 |
| Revenues | | | | | |
| Fees | 62,554 | 73,121 | 56,141 | 73,683 | 195,388 |
| Interest | 205,986 | 15,396 | 101,791 | 90,098 | 184,598 |
| Total revenues | 268,540 | 88,517 | 157,932 | 163,781 | 359,986 |
| Expenditures | | | | | |
| Capital projects | 428,988 | 159,306 | 239,303 | 263,576 | 206,938 |
| Total expenditures | 428,988 | 159,306 | 239,303 | 263,576 | 206,938 |
| Excess (deficiency) of revenues over (under) expenditures | (160,448) | (70,789) | (81,371) | (99,795) | 153,048 |
| Other financing sources (uses) | | | | | |
| Transfers out - allowance for uncollectible - loan to Fire Stations Fund 940 (a) | (28,278) | (1,281) | (15,014) | (14,063) | (8,670) |
| Total other financing sources | (28,278) | (1,281) | (15,014) | (14,063) | (8,670) |
| Ending Fund Balance | \$ 9,131,178 | \$ 9,059,108 | \$ 8,962,723 | \$ 8,848,865 | \$ 8,993,243 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 9,149,204 | 9,057,196 | 8,990,251 | 8,896,353 | 8,982,784 |
| Interest receivable | - | - | - | - | 22,084 |
| Accounts receivable | 14,928 | 14,328 | 9,901 | 6,582 | 3,941 |
| Allowance for uncollectible | (603) | (824) | (965) | (1,119) | (603) |
| Prepaid items | - | - | 449 | 11,107 | - |
| Loan to Fire Stations Fund 940 (b) | 1,909,098 | 1,910,379 | 1,925,394 | 1,939,456 | 1,948,126 |
| Allowance for uncollectible - loans (b) | (1,909,098) | (1,910,379) | (1,925,394) | (1,939,456) | (1,948,126) |
| Total assets | 9,163,529 | 9,070,700 | 8,999,636 | 8,912,923 | 9,008,206 |
| Liabilities | | | | | |
| Accounts payable | 18,027 | - | 27,977 | 58,595 | 11,625 |
| Deferred fees | 14,324 | 11,592 | 8,936 | 5,463 | 3,338 |
| Total liabilities | 32,351 | 11,592 | 36,913 | 64,058 | 14,963 |
| Total fund balance | \$ 9,131,178 | \$ 9,059,108 | \$ 8,962,723 | \$ 8,848,865 | \$ 8,993,243 |

Available Fund Balance

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total fund balance | \$ 9,131,178 | \$ 9,059,108 | \$ 8,962,723 | \$ 8,848,865 | \$ 8,993,243 |
| Less encumbrances | (4,987,955) | (2,755) | (1,926) | - | - |
| Capital project appropriations | | (4,972,243) | (4,971,169) | (5,005,840) | (5,049,714) |
| Ending Available Fund Balance (Deficit) | \$ 4,143,223 | \$ 4,084,110 | \$ 3,989,628 | \$ 3,843,025 | \$ 3,943,529 |

NOTES TO THE ANNUAL REPORT: See next pages.



LIBRARIES IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

(a) The Libraries Impact Fee Fund had transfers-out in the amount of \$8,670 to record an additional allowance for uncollectible loans in fiscal year 2015-16.

(b) Interfund loans receivables of \$1,948,126 is due to this fund from the Fire Stations Impact Fee Fund. An allowance for uncollectible loans in the amount of \$1,948,126 has been recorded for the loan as of fiscal year 2015-16.

FEE SCHEDULE:

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

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

| | Effective date September 15, 2010 Reso No. 10-0308.9 November 15, 2010 Reso No. 10-0377 | Effective date August 25, 2012 Reso No. 2012-06-26-1603 | Effective date August 25, 2012 Reso No. 2013-06-25-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date January 19, 2018 Reso No. 2015-11-17-1602 & 2016-01-12-1206 |
|---|---|---|---|--|---|
| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
| Residential | | | | | |
| Single Family Units | per unit \$ 451.00 \$ | 451.00 \$ | 451.00 \$ | 451.00 \$ | 451.00 \$ |
| Multiple Family Units | per unit \$ 380.50 \$ | 381.00 \$ | 381.00 \$ | 381.00 \$ | 380.50 \$ |
| Guest Rooms | Per room \$ 171.00 \$ | 85.50 \$ | 85.50 \$ | 85.50 \$ | 85.50 \$ |
| Residential - Greater Downtown Area & SESP | | | | | |
| Single Family Units | per unit | | | | |
| Multiple Family Units | per unit | | | | |
| Guest Rooms | per room | | | | |
| Non-Residential | | | | | |
| Office/ High Density | per 1000 sq. ft. \$ 94.50 \$ | 94.50 \$ | 94.50 \$ | 94.50 \$ | 94.50 \$ |
| Retail/ Medium Density | per 1000 sq. ft. \$ 48.50 \$ | 48.50 \$ | 48.50 \$ | 48.50 \$ | 48.50 \$ |
| Warehouse/ Low Density | per 1000 sq. ft. \$ 56.00 \$ | 56.00 \$ | 56.00 \$ | 56.00 \$ | 56.00 \$ |
| Residential- Outside City Limits | | | | | |
| Single Family Units | per unit \$ - \$ | - \$ | - \$ | 902.00 \$ | 902.00 \$ |
| Multiple Family Units | per unit \$ - \$ | - \$ | - \$ | 761.00 \$ | 761.00 \$ |
| Guest Rooms | Per room \$ - \$ | - \$ | - \$ | 171.00 \$ | 171.00 \$ |

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



POLICE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 424,298 | \$ (7,852) | \$ (7,940) | \$ 19,427 | \$ (104,043) |
| Revenues | | | | | |
| Fees | 77,494 | 93,955 | 69,458 | 91,408 | 245,141 |
| Interest | (3,432) | 1,211 | (246) | (914) | 3,679 |
| Other revenues | - | - | - | - | - |
| Total revenues | 74,062 | 95,166 | 69,212 | 90,494 | 248,820 |
| Expenditures | | | | | |
| Capital projects | 369,990 | (2,415) | - | - | - |
| Other expenditures/interfund loan interest , legal services | 20,284 | 25,003 | 52,614 | 30,816 | 7,876 |
| Debt service-PFF Bond Series 2009A | - | - | - | 193,235 | 6,218 |
| Total expenditures | 390,274 | 22,588 | 52,614 | 224,051 | 14,094 |
| Excess (deficiency) of revenues over (under) expenditures | (316,212) | 72,578 | 16,598 | (133,557) | 234,726 |
| Other financing sources (uses) | | | | | |
| Transfer out - debt service - ESB Bond Series 2006A (a) | (136,222) | (73,585) | - | - | - |
| Transfer out - debt service - PFF Bond Series 2009A (a) | - | - | - | - | - |
| Transfers in - allowance for interfund loans payable (Fund 915/910) (a) | 20,284 | 919 | 10,769 | 10,087 | 6,218 |
| Total other financing sources | (115,938) | (72,666) | 10,769 | 10,087 | 6,218 |
| Ending Fund Balance | \$ (7,852) | \$ (7,940) | \$ 19,427 | \$ (104,043) | \$ 136,901 |



Public Facilities Fee Report, Fee Report FYs 2012-2016

POLICE STATIONS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | - | - | - | - | - |
| Cash and investments with fiscal agent | 192,765 | (203,086) | (173,735) | (104,044) | 136,617 |
| Interest receivable | 20 | 193,019 | 193,151 | - | - |
| Accounts receivable | 61,239 | 12 | 11 | - | 284 |
| Allowance for uncollectible | (27,490) | 61,692 | 57,820 | 54,145 | 26,152 |
| Loan to RDA-Midtown Fund 337/634 (b) | 10,530 | (31,544) | (47,417) | (48,108) | (16,597) |
| Allowance for uncollectible- loans | (10,530) | 10,530 | 10,530 | 10,530 | 10,530 |
| Total assets | 226,534 | 20,093 | 29,830 | (98,007) | 146,456 |
| Liabilities | | | | | |
| Accounts payable | - | - | - | - | - |
| Deferred fees | 33,748 | 28,033 | 10,403 | 6,036 | 9,555 |
| Due to other funds | 200,638 | - | - | - | - |
| Loans from Street Improvements Fund 915 (c) | 1,206,720 | 1,207,639 | 1,218,409 | 1,228,495 | 1,234,714 |
| Allowance for interfund loans payable (c) | (1,206,720) | (1,207,639) | (1,218,409) | (1,228,495) | (1,234,714) |
| Total liabilities | 234,386 | 28,033 | 10,403 | 6,036 | 9,555 |
| Total fund balance | (7,852) | (7,940) | 19,427 | (104,043) | 136,901 |
| Available Fund Balance | | | | | |
| Total fund balance | (7,852) | (7,940) | 19,427 | (104,043) | 136,901 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | (54,307) | (54,306) | - | - | - |
| Net interfund loans | (1,206,720) | (1,207,639) | (1,218,409) | (1,228,495) | (1,234,714) |
| Ending Available Fund Balance (Deficit) | (1,268,879) | (1,269,885) | (1,198,982) | (1,332,538) | (1,097,813) |

NOTES TO THE ANNUAL REPORT: See next pages.

POLICE STATIONS IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

(a) In fiscal year 2015-16 the Police Stations Impact Fee Fund had transfers-in in the amount of \$6,218 to record an additional allowance for interfund loans payable. No transfers out were recorded for debt service of the PFF Lease Revenue Bond Series 2006A; beginning in FY 2013-14, the Central Parking District Fund was budgeted to pay 100% of the debt service. No transfers-out were recorded for debt service on the 2009A Bond due to the City's filing on bankruptcy protection on June 28, 2012.

(b) Interfund loan receivables for \$10,530 are due to this fund from the Redevelopment Agency Fund Midtown Project Area; an allowance for uncollectible loans in the amount of \$10,530 has been recorded for this loan as of June 30, 2016.

(c) Interfund loan payable in the amount of \$1,234,717 is due from this fund to the Street Improvements Impact Fee Fund. An allowance for uncollectible loans payable in the amount of \$1,234,714 has been recorded for the loan as of June 30, 2016.

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

The 2006 Lease Revenue Refunding Bonds, Series A, were issued in the amount of \$13,965,000 by the Stockton Public Financing Authority on March 22, 2006. The bonds were issued to achieve interest rate savings through the refunding of Certificates of Participation that had been issued in 1999. As of June 30, 2016, bonds totaling \$10,385,000 are due in installments ranging from \$470,000 to \$875,000 from August 1, 2016 through August 1, 2031, with interest rates ranging from 4.00% to 4.50% on bonds outstanding. The original 1999 issuance financed the construction of the Essential Services Building and Parking Garage. Historically, revenues from the Central Parking District Fund and the Police Stations Impact Fee Fund provide the resources for debt service payments at 85% and 15% respectively. The General Fund is obligated to make the lease payments and no other funds are legally pledged to the repayments of the 2006A Bonds. Beginning in FY 2013-14, the Central Parking District Fund was budgeted to pay 100% of the debt service.

The Lease Revenue Bonds, 2009 Series A (Capital Improvement Projects) were issued in the amount of

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

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default until the Plan of Adjustment was confirmed by the court in February 2015. During that time, principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.



POLICE STATIONS IMPACT FEE

FEE SCHEDULE:

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

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

| | Effective date September 15, 2010 | Effective date August 25, 2012 | Effective date August 25, 2012 | Effective date July 1, 2014 | Effective date January 19, 2016 |
|---|--------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|---|
| | Reso No. 10-0308 | Reso No. 2012-06-26-1603 | Reso No. 2013-06-25-1601 | Reso No. 2014-06-24-1601 | Reso No. 2015-11-17-1602 & 2016-01-12-1206 |
| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
| Residential | | | | | |
| Single Family Units | No Change | 591.00 \$ | 591.00 \$ | 591.00 \$ | 591.00 \$ |
| Multiple Family Units | per unit 497.00 \$ | 497.00 \$ | 497.00 \$ | 497.00 \$ | 497.00 \$ |
| Guest Rooms | per room 199.00 \$ | 99.50 \$ | 99.50 \$ | 99.50 \$ | 99.50 \$ |
| Residential - Greater Downtown Area & SESP | | | | | |
| Single Family Units | per unit | | | | |
| Multiple Family Units | per unit | | | | |
| Guest Rooms | per room | 99.50 \$ | 99.50 \$ | 99.50 \$ | 99.50 \$ |
| Non-Residential | | | | | |
| Office/ High Density | September 15, 2010 | | | | |
| Retail/ Medium Density | per 1000 sq. ft. 105.50 \$ | 106.00 \$ | 106.00 \$ | 105.50 \$ | 105.50 \$ |
| Warehouse/ Low Density | per 1000 sq. ft. 54.00 \$ | 54.00 \$ | 54.00 \$ | 54.00 \$ | 54.00 \$ |
| | per 1000 sq. ft. 62.00 \$ | 62.00 \$ | 62.00 \$ | 62.00 \$ | 62.00 \$ |

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



PARKLAND IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 5,698,279 | \$ 5,081,414 | \$ 5,275,844 | \$ 5,463,426 | \$ 5,729,861 |
| Revenues | | | | | |
| Fees | 207,052 | 284,922 | 243,426 | 299,386 | 635,560 |
| Interest | 90,985 | 6,812 | 51,874 | 47,293 | 110,532 |
| Other revenues | - | - | - | - | - |
| Total revenues | 298,037 | 291,734 | 295,300 | 346,679 | 746,092 |
| Expenditures | | | | | |
| Capital projects | 48,883 | 97,304 | 107,718 | 19,570 | 30,057 |
| Other expenditures/legal services | - | - | - | 60,674 | 23,050 |
| Total expenditures | 48,883 | 97,304 | 107,718 | 80,244 | 53,107 |
| Excess (deficiency) of revenues over (under) expenditures | 249,154 | 194,430 | 187,582 | 266,435 | 692,985 |
| Other financing sources (uses) | | | | | |
| Transfer out - debt service - PFF Bond Series 2009A (a) | (866,019) | - | - | - | - |
| Total other financing sources | (866,019) | - | - | - | - |
| Ending Fund Balance | \$ 5,081,414 | \$ 5,275,844 | \$ 5,463,426 | \$ 5,729,861 | \$ 6,422,846 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 5,081,414 | 5,275,844 | 5,463,426 | 5,729,861 | 6,406,997 |
| Interest receivable | - | - | - | - | 15,849 |
| Total assets | 5,081,414 | 5,275,844 | 5,463,426 | 5,729,861 | 6,422,846 |
| Liabilities | | | | | |
| Deferred fees | - | - | - | - | - |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 5,081,414 | \$ 5,275,844 | \$ 5,463,426 | \$ 5,729,861 | \$ 6,422,846 |

Available Fund Balance

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Total fund balance | \$ 5,081,414 | \$ 5,275,844 | \$ 5,463,426 | \$ 5,729,861 | \$ 6,422,846 |
| Less encumbrances | (55,361) | (55,306) | (55,036) | (55,036) | (55,036) |
| Capital project appropriations | (2,924,334) | (2,897,198) | (2,831,465) | (2,667,165) | (2,601,974) |
| Ending Available Fund Balance (Deficit) | \$ 2,101,719 | \$ 2,323,340 | \$ 2,576,925 | \$ 3,007,660 | \$ 3,765,836 |

NOTES TO THE ANNUAL REPORT: See next pages.



PARKLAND IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

(a) In FY 2015-16 no transfers-out were recorded for debt service on the 2009A Bond due to the City's filing of bankruptcy protection on June 28, 2012.

This fund had no interfund loans receivable/payable.

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

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

In March 2012, the City defaulted on the 2009 Bonds and continued to be in default until the Plan of Adjustment was confirmed by the court in February 2015. During that time, principal of \$1,090,000 and interest of \$3,588,319 were not paid to bondholders, and upon implementation of the Plan have been written down.

FEE SCHEDULE:

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

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

| Effective date | Effective date | Effective date | Effective date | Effective date |
|------------------|--------------------------|--------------------------|--------------------------|--|
| August 22, 2010 | August 25, 2012 | August 25, 2012 | July 1, 2014 | January 19, 2016 |
| Reso No. 10-0202 | Reso No. 2012-06-26-1603 | Reso No. 2013-06-25-1601 | Reso No. 2014-06-24-1601 | Reso No. 2015-11-17-1602 & 2016-01-12-1206 |
| FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |

Residential

| | | | | | | | | | |
|-----------------------|----------|----|----------|--------|----------|--------|----------|--------|----------|
| Single Family Units | per unit | \$ | 2,798.00 | \$ | 2,798.00 | \$ | 2,798.00 | \$ | 2,798.00 |
| Multiple Family Units | per unit | \$ | 1,712.00 | \$ | 1,712.00 | \$ | 1,712.00 | \$ | 1,712.00 |
| Guest Rooms | | | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT |

Residential - Greater Downtown Area & SESP

| | | | | | | | | | |
|-----------------------|----------|----|---|----|---|----|---|----|---|
| Single Family Units | per unit | \$ | - | \$ | - | \$ | - | \$ | - |
| Multiple Family Units | per unit | | | | | | | | |
| Guest Rooms | | | | | | | | | |

Non-Residential

| | | | | | | | | | |
|------------------------|--|--|--------|--------|--------|--------|--------|--------|--------|
| Office/ High Density | | | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT |
| Retail/ Medium Density | | | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT |
| Warehouse/ Low Density | | | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT | EXEMPT |

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



STREET TREES IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 344,514 | \$ 348,082 | \$ 348,523 | \$ 351,198 | \$ 354,193 |
| Revenues | | | | | |
| Interest | 5,863 | 517 | 3,350 | 2,995 | 6,231 |
| Total revenues | 5,863 | 517 | 3,350 | 2,995 | 6,231 |
| Expenditures | | | | | |
| Capital projects | 2,295 | 76 | 675 | - | - |
| Total expenditures | 2,295 | 76 | 675 | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 3,568 | 441 | 2,675 | 2,995 | 6,231 |
| Ending Fund Balance | \$ 348,082 | \$ 348,523 | \$ 351,198 | \$ 354,193 | \$ 360,424 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 348,082 | 348,523 | 351,873 | 354,193 | 359,542 |
| Interest receivable | - | - | - | - | 882 |
| Total assets | 348,082 | 348,523 | 351,873 | 354,193 | 360,424 |
| Liabilities | | | | | |
| Accounts payable | - | - | 675 | - | - |
| Total liabilities | - | - | 675 | - | - |
| Total fund balance | \$ 348,082 | \$ 348,523 | \$ 351,198 | \$ 354,193 | \$ 360,424 |

Available Fund Balance

| | | | | | |
|--|------------|------------|------------|------------|------------|
| Total fund balance | \$ 348,082 | \$ 348,523 | \$ 351,198 | \$ 354,193 | \$ 360,424 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | (292,672) | (292,596) | (291,921) | (291,921) | (341,921) |
| Ending Available Fund Balance (Deficit) | \$ 55,410 | \$ 55,927 | \$ 59,277 | \$ 62,272 | \$ 18,503 |

NOTES TO THE ANNUAL REPORT: See next page.



STREET TREES IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

STREET TREES IMPACT FEES:

| | Effective date August 22, 2010 Reso No. 10-0202 FY 2011-12 | Effective date August 25, 2012 Reso No. 2012-06-26-1603-01 FY 2012-13 | Effective date August 25, 2012 Reso No. 2013-06-25-1601-01 FY 2013-14 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 FY 2014-15 | Effective date July 1, 2015 Reso No. 2015-06-09-1606 FY 2015-16 |
|--------------------------|---|--|--|--|--|
| Per tree with no barrier | \$ 140.00 \$ | \$ 140.00 \$ | \$ 140.00 \$ | \$ 140.00 \$ | \$ 140.00 |
| Per tree with barrier | \$ 195.00 \$ | \$ 195.00 \$ | \$ 195.00 \$ | \$ 195.00 \$ | \$ 195.00 |

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

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



Public Facilities Fee Report FYs 2012-2016

STREET SIGNS IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 136,958 | \$ 139,221 | \$ 142,021 | \$ 143,386 | \$ 144,609 |
| Revenues | | | | | |
| Fees | - | 2,600 | - | - | - |
| Interest | 2,338 | 200 | 1,365 | 1,223 | 2,543 |
| Total revenues | 2,338 | 2,800 | 1,365 | 1,223 | 2,543 |
| Expenditures | | | | | |
| Capital projects | 75 | - | - | - | - |
| Total expenditures | 75 | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 2,263 | 2,800 | 1,365 | 1,223 | 2,543 |
| Ending Fund Balance | \$ 139,221 | \$ 142,021 | \$ 143,386 | \$ 144,609 | \$ 147,152 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 139,221 | 142,021 | 143,386 | 144,609 | 146,792 |
| Interest receivable | - | - | - | - | 360 |
| Total assets | 139,221 | 142,021 | 143,386 | 144,609 | 147,152 |
| Total fund balance | \$ 139,221 | \$ 142,021 | \$ 143,386 | \$ 144,609 | \$ 147,152 |
| Available Fund Balance | | | | | |
| Total fund balance | 139,221 | 142,021 | 143,386 | 144,609 | 147,152 |
| Less capital project appropriations | (58,786) | (58,786) | (58,786) | (58,786) | (138,786) |
| Ending Available Fund Balance (Deficit) | \$ 80,435 | \$ 83,235 | \$ 84,600 | \$ 85,823 | \$ 8,366 |

NOTES TO THE ANNUAL REPORT: See next pages.

STREET SIGNS IMPACT FEE

NOTES TO THE ANNUAL REPORT:
Per California Government Code Section 66001(e), Refund of PFF fees: None

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

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

STREET TREES IMPACT FEES:

| | Effective date July 1, 2010 Reso No. 10-0202 | Effective date July 1, 2012 Reso No. 2012-06-26-1603 | Effective date July 1, 2013 Reso No. 2013-06-25-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2015 Reso No. 2015-06-09-1606 |
|---------------------|--|--|--|--|--|
| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
| Street name sign | \$ 266.00 \$ | 266.00 \$ | 266.00 \$ | 266.00 \$ | 270.00 |
| Regulatory sign fee | \$ 404.25 \$ | 404.25 \$ | 404.25 \$ | 404.25 \$ | 410.00 |
| Speed limit sign | \$ 191.50 \$ | 191.50 \$ | 191.50 \$ | 191.50 \$ | 194.00 |

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



STREET LIGHTS IN LIEU IMPACT FEE - Citywide Fee Area

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 128,905 | \$ 129,727 | \$ 129,920 | \$ 132,142 | \$ 133,269 |
| Revenues | | | | | |
| Fees | - | - | 968 | - | - |
| Interest | 2,190 | 193 | 1,254 | 1,127 | 2,282 |
| Total revenues | 2,190 | 193 | 2,222 | 1,127 | 2,282 |
| Expenditures | | | | | |
| Capital projects | 1,368 | - | - | - | 4,000 |
| Total expenditures | 1,368 | - | - | - | 4,000 |
| Excess (deficiency) of revenues over (under) expenditures | 822 | 193 | 2,222 | 1,127 | (1,718) |
| Ending Fund Balance | \$ 129,727 | \$ 129,920 | \$ 132,142 | \$ 133,269 | \$ 131,551 |

Balance Sheets

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Assets | | | | | |
| Cash and investments | \$ 129,727 | \$ 129,920 | \$ 132,142 | \$ 133,269 | \$ 131,229 |
| Interest receivable | - | - | - | - | 322 |
| Total assets | 129,727 | 129,920 | 132,142 | 133,269 | 131,551 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 129,727 | \$ 129,920 | \$ 132,142 | \$ 133,269 | \$ 131,551 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 129,727 | \$ 129,920 | \$ 132,142 | \$ 133,269 | \$ 131,551 |
| Less capital project appropriations | (127,537) | (127,537) | (127,537) | (127,537) | (127,537) |
| Ending Available Fund Balance (Deficit) | \$ 2,190 | \$ 2,383 | \$ 4,605 | \$ 5,732 | \$ 4,014 |

NOTES TO THE ANNUAL REPORT: See next pages.



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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Statements of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ 32,655 | \$ 33,212 | \$ 33,262 | \$ 33,581 | \$ 33,868 |
| Revenues | | | | | |
| Fees | - | - | - | - | - |
| Interest | 557 | 50 | 319 | 287 | 276 |
| Total revenues | 557 | 50 | 319 | 287 | 276 |
| Expenditures | | | | | |
| Capital projects | - | - | - | - | 22,396 |
| Total expenditures | - | - | - | - | 22,396 |
| Excess (deficiency) of revenues over (under) expenditures | 557 | 50 | 319 | 287 | (22,120) |
| Ending Fund Balance | \$ 33,212 | \$ 33,262 | \$ 33,581 | \$ 33,868 | \$ 11,748 |
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | 33,212 | 33,262 | 33,581 | 33,868 | 11,715 |
| Interest receivable | - | - | - | - | 33 |
| Total assets | 33,212 | 33,262 | 33,581 | 33,868 | 11,748 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | 33,212 | 33,262 | 33,581 | 33,868 | 11,748 |
| Available Fund Balance | | | | | |
| Total fund balance | 33,212 | 33,262 | 33,581 | 33,868 | 11,748 |
| Less capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 33,212 | \$ 33,262 | \$ 33,581 | \$ 33,868 | \$ 11,748 |

NOTES TO THE ANNUAL REPORT: See next pages.

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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 79,095 | \$ 79,505 | \$ 79,623 | \$ 85,905 | \$ 86,638 |
| Revenues | | | | | |
| Fees | - | - | 5,484 | - | - |
| Interest | 1,347 | 118 | 798 | 733 | 1,341 |
| Total revenues | 1,347 | 118 | 6,282 | 733 | 1,341 |
| Expenditures | | | | | |
| Capital projects | 937 | - | - | - | 12,000 |
| Total expenditures | 937 | - | - | - | 12,000 |
| Excess (deficiency) of revenues over (under) expenditures | 410 | 118 | 6,282 | 733 | (10,659) |
| Ending Fund Balance | \$ 79,505 | \$ 79,623 | \$ 85,905 | \$ 86,638 | \$ 75,979 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 79,505 | 79,623 | 85,905 | 86,638 | 75,792 |
| Interest receivable | - | - | - | - | 187 |
| Total assets | 79,505 | 79,623 | 85,905 | 86,638 | 75,979 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | 79,505 | 79,623 | 85,905 | 86,638 | 75,979 |

Available Fund Balance

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Total fund balance | \$ 79,505 | \$ 79,623 | \$ 85,905 | \$ 86,638 | \$ 75,979 |
| Less capital project appropriations | (78,158) | (78,159) | (78,159) | (78,159) | (39,420) |
| Ending Available Fund Balance (Deficit) | \$ 1,347 | \$ 1,464 | \$ 7,746 | \$ 8,479 | \$ 36,559 |

NOTES TO THE ANNUAL REPORT: See next pages.

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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

Beginning fund balance

Revenues

Fees

Interest

Total revenues

Expenditures

Capital projects

Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Ending Fund Balance

Balance Sheets

Assets

Cash and investments

Interest receivable

Total assets

Liabilities

Total liabilities

Total fund balance

Available Fund Balance

Total fund balance

Less capital project appropriations

Ending Available Fund Balance (Deficit)

NOTES TO THE ANNUAL REPORT: See next pages.

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 195,748 | \$ 198,151 | \$ 198,445 | \$ 200,352 | \$ 202,061 |
| Revenues | | | | | |
| Fees | - | - | - | - | - |
| Interest | 3,340 | 294 | 1,907 | 1,709 | 3,510 |
| Total revenues | 3,340 | 294 | 1,907 | 1,709 | 3,510 |
| Expenditures | | | | | |
| Capital projects | 937 | - | - | - | 3,000 |
| Total expenditures | 937 | - | - | - | 3,000 |
| Excess (deficiency) of revenues over (under) expenditures | 2,403 | 294 | 1,907 | 1,709 | 510 |
| Ending Fund Balance | \$ 198,151 | \$ 198,445 | \$ 200,352 | \$ 202,061 | \$ 202,571 |
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | \$ 198,151 | \$ 198,445 | \$ 200,352 | \$ 202,061 | \$ 202,075 |
| Interest receivable | - | - | - | - | 496 |
| Total assets | 198,151 | 198,445 | 200,352 | 202,061 | 202,571 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 198,151 | \$ 198,445 | \$ 200,352 | \$ 202,061 | \$ 202,571 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 198,151 | \$ 198,445 | \$ 200,352 | \$ 202,061 | \$ 202,571 |
| Less capital project appropriations | (194,811) | (194,812) | (194,812) | (194,812) | (194,812) |
| Ending Available Fund Balance (Deficit) | \$ 3,340 | \$ 3,633 | \$ 5,540 | \$ 7,249 | \$ 7,759 |



STREET LIGHTS IN LIEU IMPACT FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Statements of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ 436,403 | \$ 440,595 | \$ 441,250 | \$ 451,980 | \$ 455,836 |
| Revenues | | | | | |
| Fees | - | - | 6,452 | - | - |
| Interest | 7,434 | 655 | 4,278 | 3,856 | 7,409 |
| Total revenues | 7,434 | 655 | 10,730 | 3,856 | 7,409 |
| Expenditures | | | | | |
| Capital projects | 3,242 | - | - | - | 41,396 |
| Total expenditures | 3,242 | - | - | - | 41,396 |
| Excess (deficiency) of revenues over (under) expenditures | 4,192 | 655 | 10,730 | 3,856 | (33,987) |
| Ending Fund Balance | \$ 440,595 | \$ 441,250 | \$ 451,980 | \$ 455,836 | \$ 421,849 |
| Balance Sheets | | | | | |
| Assets | | | | | |
| Cash and investments | \$ 440,595 | \$ 441,250 | \$ 451,980 | \$ 455,836 | \$ 420,811 |
| Interest receivable | - | - | - | - | 1,038 |
| Total assets | 440,595 | 441,250 | 451,980 | 455,836 | 421,849 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 440,595 | \$ 441,250 | \$ 451,980 | \$ 455,836 | \$ 421,849 |
| Available Fund Balance | | | | | |
| Total fund balance | \$ 440,595 | \$ 441,250 | \$ 451,980 | \$ 455,836 | \$ 421,849 |
| Capital project appropriations | (400,506) | (400,508) | (400,508) | (400,508) | (361,769) |
| Ending Available Fund Balance (Deficit) | \$ 40,089 | \$ 40,742 | \$ 51,472 | \$ 55,328 | \$ 60,080 |

NOTES TO THE ANNUAL REPORT: See next pages.

STREET LIGHTS IN LIEU IMPACT FEE

NOTES TO THE ANNUAL REPORT:
Per California Government Code Section 66001(e), Refund of PFF fees: None

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

These funds had no interfund loans receivable/payable.

FEE SCHEDULE:
Fees are for all "Fee Areas"

| | Effective date July 1, 2011 | Effective date July 1, 2012 | Effective date July 1, 2013 | Effective date July 1, 2014 | Effective date July 1, 2015 |
|----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Reso No. 10-0202 | Reso No. 2012-06-26-1603 | Reso No. 2013-06-25-1601 | Reso No. 2014-06-24-1601 | Reso No. 2015-06-09-1606 |
| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
| Street light In Lieu | per linear foot \$ 32.00 \$ | 32.00 \$ | 32.00 \$ | 32.00 \$ | 32.50 |

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

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



AIR QUALITY IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 2,354,606 | \$ 2,478,125 | \$ 2,132,194 | \$ 1,732,420 | \$ 1,918,899 |
| Revenues | | | | | |
| Fees | 134,354 | 29,021 | 85,389 | 191,663 | 516,880 |
| Interest | 35,827 | 2,562 | 15,047 | 18,611 | 40,493 |
| Total revenues | 170,181 | 31,583 | 100,436 | 210,274 | 557,373 |
| Expenditures | | | | | |
| Capital Projects | 46,662 | 377,514 | 500,210 | 23,795 | 14,631 |
| Total expenditures | 46,662 | 377,514 | 500,210 | 23,795 | 14,631 |
| Excess (deficiency) of revenues over (under) expenditures | 123,519 | (345,931) | (399,774) | 186,479 | 542,742 |
| Ending Fund Balance | \$ 2,478,125 | \$ 2,132,194 | \$ 1,732,420 | \$ 1,918,899 | \$ 2,461,641 |

Balance Sheets

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Assets | | | | | |
| Cash and Investments | \$ 1,208,935 | \$ 856,976 | \$ 698,125 | \$ 1,919,513 | \$ 2,456,686 |
| Interest receivable | - | - | - | - | 5,565 |
| (a) Loan to Central Parking District Fund 417 | 1,274,444 | 1,275,218 | 1,034,295 | - | - |
| Total Assets | 2,483,379 | 2,132,194 | 1,732,420 | 1,919,513 | 2,462,251 |
| 52,774 | | | | | |
| Liabilities | | | | | |
| Accounts Payable | - | - | - | 614 | 610 |
| Total Liabilities | 5,254 | - | - | 614 | - |
| 5,254 | | | | | |
| Total Fund Balance | \$ 2,478,125 | \$ 2,132,194 | \$ 1,732,420 | \$ 1,918,899 | \$ 2,461,641 |

Available Fund Balance

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Total Fund Balance | \$ 2,478,125 | \$ 2,132,194 | \$ 1,732,420 | \$ 1,918,899 | \$ 2,461,641 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | (1,390,081) | (1,292,960) | (693,593) | (597,898) | (583,475) |
| Ending Available Fund Balance (Deficit) | \$ 1,088,044 | \$ 839,234 | \$ 1,038,827 | \$ 1,321,001 | \$ 1,878,166 |

NOTES TO THE ANNUAL REPORT: See next pages.

AIR QUALITY IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

This fund had no interfund loans payable.

FEE SCHEDULE:

Fees are for all "Fee Areas"

| | Effective date August 22, 2010 Reso No. 10-0202 | Effective date August 25, 2012 Reso No. 2012-06-26-1603 | Effective date August 25, 2012 Reso No. 2013-08-25-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2015 Reso No. 2015-06-09-1606 |
|------------------------|---|---|---|--|--|
| | FY 2011-12 | | | FY 2013-14 | |
| <u>Residential</u> | | | | | |
| Single Family Unit | \$ 187.00 \$ | 187.00 \$ | 187.00 \$ | 187.00 \$ | 187.00 |
| Multiple Family Units | \$ 127.00 \$ | 127.00 \$ | 127.00 \$ | 127.00 \$ | 127.00 |
| Guest Rooms | \$ 120.00 \$ | 120.00 \$ | 120.00 \$ | 120.00 \$ | 120.00 |
| <u>Non-Residential</u> | | | | | |
| Office/ High Density | \$ 329.00 \$ | 329.00 \$ | 329.00 \$ | 329.00 \$ | 329.00 |
| Retail/ Medium Density | \$ 689.00 \$ | 689.00 \$ | 689.00 \$ | 689.00 \$ | 689.00 |
| Warehouse/ Low Density | \$ 405.00 \$ | 405.00 \$ | 405.00 \$ | 405.00 \$ | 405.00 |

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



WATER CONNECTION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 1,142,061 | \$ 35,858 | \$ (527,484) | \$ (1,934,989) | \$ (2,898,808) |
| Revenues | | | | | |
| Fees | 445,829 | 881,202 | 17,957 | 466,174 | 413,471 |
| Interest | 14,983 | 730 | (11,694) | (20,564) | (15,899) |
| Total revenues | 460,812 | 881,932 | 6,263 | 445,610 | 397,572 |
| Expenditures | | | | | |
| Capital projects | 40,934 | 21,638 | 26,873 | 19,388 | - |
| Capitalization - construction of assets | (22,331) | (1,852) | - | - | - |
| Total expenditures | 18,603 | 19,786 | 26,873 | 19,388 | - |
| Excess (deficiency) of revenues over (under) expenditures | 442,209 | 862,146 | (20,610) | 426,222 | 397,572 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 2002A Water Bond (a) | (240,950) | (241,525) | (241,626) | (242,330) | (241,431) |
| Transfers out - debt service 2005A Water Bond (a) | (1,283,935) | (1,180,947) | (1,145,269) | (1,146,914) | (1,115,653) |
| Allowance for uncollectible receivable | (1,196) | (1,164) | - | (797) | (453) |
| Asset transfer to operating fund (b) | (22,331) | (1,852) | - | - | - |
| Total other financing sources | (1,548,412) | (1,425,488) | (1,386,895) | (1,390,041) | (1,357,537) |
| Ending Fund Balance | \$ 35,858 | \$ (527,484) | \$ (1,934,989) | \$ (2,898,808) | \$ (3,858,773) |

Balance Sheet

| Assets | | | | | |
|--|------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Cash | \$ 33,121 | \$ (529,057) | \$ (1,936,562) | \$ (2,899,584) | \$ (3,858,773) |
| Interest receivable | - | - | - | - | - |
| Accounts receivable | 2,737 | 1,573 | 1,573 | 776 | - |
| Fixed assets | - | - | - | - | - |
| Total assets | 35,858 | (527,484) | (1,934,989) | (2,898,808) | (3,858,773) |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 35,858 | \$ (527,484) | \$ (1,934,989) | \$ (2,898,808) | \$ (3,858,773) |
| Available Fund Balance Calculation | | | | | |
| Total fund balance | \$ 35,858 | \$ (527,484) | \$ (1,934,989) | \$ (2,898,808) | \$ (3,858,773) |
| Capital project appropriations | - | - | (3,973,127) | (612) | - |
| Ending Available Fund Balance (Deficit) | \$ 35,858 | \$ (527,484) | \$ (5,908,116) | \$ (2,899,420) | \$ (3,858,773) |

NOTES TO THE ANNUAL REPORT: See next page.

WATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

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

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

(a) The Water Connection Fee Fund had no non-debt related transfers - in/out in fiscal year 2015-16. There were transfers out of \$241,431 for debt service on the 2002 Water Revenue Bonds and \$1,115,653 for debt service on the 2005 Water Revenue Bonds in fiscal year 2015-16.

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

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

On April 16, 2002, the City participated in the California Statewide Community Development Authority (CSCDA) Water and Wastewater Revenue Bond (Pooled Financing Program), Series 2002 A, which issued bonds in amount of \$14,280,000 for the City of Stockton. As of June 30, 2016, bonds totaling \$6,560,000 are due in installments ranging from \$805,000 to \$1,090,000 through October 1, 2022, with interest rates ranging from 4.75% to 5.125% on bonds outstanding. The bonds were issued to refinance prior water system expansion bonds. Revenues from the water enterprise fund and the water connection fee fund will provide the resources for debt service payments at 78% and 22% respectively.

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

The 2005 Water Revenue Bonds, Series A (Water System Capital Improvement Projects) were issued in amount of \$24,230,000 by the Stockton Public Financing Authority on November 3, 2005. As of June 30, 2016, bonds totaling \$24,230,000 are due in installments ranging from \$150,000 to \$2,350,000 beginning September 1, 2017, through September 1, 2035, with interest rates ranging from 4.0% to 5.0% on bonds outstanding. The bonds were issued to finance various water system capital improvement projects. Revenues from the water connection fee will provide the resources for the debt service payments.

FEE SCHEDULE: WATER CONNECTION FEE

| Description | 2012 | | 2013 | | 2014 | | 2015 | | 2016 | |
|-------------------------------|---------------|----------------------|----------------------|-----------------------|--------------------|--------------------|------|--|------|--|
| | CR#10-0202 | CR#2012-06-26-1603-1 | CR#2012-06-26-1603-1 | CR#2013-06-25-1601-01 | CR#2014-06-24-1601 | CR#2015-06-09-1606 | | | | |
| Connection Charges | | | | | | | | | | |
| Single family | \$1,954.00 | \$2,063.00 | \$2,063.00 | \$2,098.07 | \$2,135.84 | \$2,170.01 | | | | |
| First meter | \$2,003.00 | \$2,063.00 | \$2,063.00 | \$2,098.07 | \$2,135.84 | \$2,170.01 | | | | |
| Each additional unit | \$1,616.00 | \$1,664.50 | \$1,664.50 | \$1,692.80 | \$1,723.27 | \$1,750.84 | | | | |
| Non - Residential Connections | \$2,003.00 | \$2,063.00 | \$2,063.00 | \$2,098.07 | \$2,135.84 | \$2,170.01 | | | | |
| 5/8 & 3/4 inch meter | \$3,773.00 | \$3,886.25 | \$3,886.25 | \$3,952.32 | \$4,023.46 | \$4,087.84 | | | | |
| 1 inch meter | \$8,530.00 | \$8,786.00 | \$8,786.00 | \$8,935.36 | \$9,096.20 | \$9,241.74 | | | | |
| 1 1/2 inch meter | \$12,059.00 | \$12,420.75 | \$12,420.75 | \$12,631.90 | \$12,859.27 | \$13,065.02 | | | | |
| 2 inch meter | \$25,611.00 | \$26,379.25 | \$26,379.25 | \$26,827.70 | \$27,310.60 | \$27,747.57 | | | | |
| 3 inch meter | \$42,645.00 | \$43,924.25 | \$43,924.25 | \$44,670.96 | \$45,475.04 | \$46,202.64 | | | | |
| 4 inch meter | \$92,714.00 | \$95,495.50 | \$95,495.50 | \$97,118.92 | \$98,367.06 | \$100,448.93 | | | | |
| 6 inch meter | Formula based | Formula based | Formula based | Formula based | Formula based | Formula based | | | | |
| 10 inch meter | Formula based | Formula based | Formula based | Formula based | Formula based | Formula based | | | | |
| 12 inch meter | Formula based | Formula based | Formula based | Formula based | Formula based | Formula based | | | | |

WATER CONNECTION FEE

FEE SCHEDULE: WATER CONNECTION FEE (Continued)

Engineering Studies required under Senate Bill 221 and 610:

| Deposit | \$12,500 | \$12,500 | \$12,500 | \$12,500 |
|--|----------|----------|----------|----------|
| 2012 Division Endnotes: | | | | |
| (1) Formula for 10 inch connection = [(Flowrate/30gpm x \$2,003.00) + \$61,907.00] | | | | |
| (2) Formula for 12 inch connection = [(Flowrate/30gpm x \$2,003.00) + \$86,049.00] | | | | |
| 2013 Division Endnotes: | | | | |
| (1) Formula for 10 inch connection = [(Flowrate/30gpm x \$2,063.00) + \$61,907.00] | | | | |
| (2) Formula for 12 inch connection = [(Flowrate/30gpm x \$2,063.00) + \$86,049.00] | | | | |
| 2014 Division Endnotes: | | | | |
| (1) Formula for 10 inch connection = [(Flowrate/30gpm x \$2,098.07) + \$61,907.00] | | | | |
| (2) Formula for 12 inch connection = [(Flowrate/30gpm x \$2,098.07) + \$86,049.00] | | | | |
| 2015 Division Endnotes: | | | | |
| (1) Formula for 10 inch connection = [(Flowrate/30gpm x \$2,135.84) + \$61,907.00] | | | | |
| (2) Formula for 12 inch connection = [(Flowrate/30gpm x \$2,135.84) + \$86,049.00] | | | | |
| 2016 Division Endnotes: | | | | |
| (1) Formula for 10 inch connection = [(Flowrate/30gpm x \$2,135.84) + \$61,907.00] | | | | |
| (2) Formula for 12 inch connection = [(Flowrate/30gpm x \$2,135.84) + \$86,049.00] | | | | |

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

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total 2011-2012 | Total 2012-2013 | Total 2013-2014 | Total 2014-2015 | Total 2015-2016 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Statement of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ 17,768 | \$ - | \$ (1,229,643) | \$ (1,124,097) | \$ (518,406) |
| Revenues | | | | | |
| Fees | 868,403 | 1,746,327 | 184,011 | 613,461 | 884,865 |
| Interest | 3,447 | (966) | (11,364) | (7,770) | 1,953 |
| Total revenues | 871,850 | 1,745,361 | 172,647 | 605,691 | 886,818 |
| Expenditures | | | | | |
| Debt service payment - 2009 Delta Water Bonds (a) | 593,156 | 2,794,345 | 67,101 | - | 273,855 |
| Reimbursement debt service payment - 2009 Delta Water Bonds (a) | 296,462 | 180,659 | - | - | 91,585 |
| Total expenditures | 889,618 | 2,975,004 | 67,101 | - | 365,440 |
| Excess (deficiency) of revenues over (under) expenditures | (17,768) | (1,229,643) | 105,546 | 605,691 | 521,378 |
| Ending Fund Balance | \$ - | \$ (1,229,643) | \$ (1,124,097) | \$ (518,406) | \$ 2,972 |

Balance Sheet

| | | | | | |
|---|---|-------------|-------------|-----------|-------|
| Assets | | | | | |
| Cash | - | (1,229,643) | (1,124,097) | (518,406) | 2,972 |
| Interest receivable | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - |
| Total assets | - | (1,229,643) | (1,124,097) | (518,406) | 2,972 |
| Liabilities | | | | | |
| Total liabilities | - | - | - | - | - |
| Total fund balance | - | (1,229,643) | (1,124,097) | (518,406) | 2,972 |
| Available Fund Balance | | | | | |
| Total fund balance | - | (1,229,643) | (1,124,097) | (518,406) | 2,972 |
| Ending Available Fund Balance (Deficit) | - | (1,229,643) | (1,124,097) | (518,406) | 2,972 |

NOTES TO THE ANNUAL REPORT: See next page.



DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

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

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

(a) The Delta Water Supply Project (DWSP) Surface Water Connection Fee Fund had no transfers-in/out in fiscal year 2016.

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

The 2009 Water Revenue Bonds, Series A (Tax Exempt, Delta Water Supply Project) were issued in the amount of \$18,575,000 by the Stockton Public Financing Authority (SPFA) on August 11, 2009. As of June 30, 2016, one remaining installment on these bonds is due on October 1, 2016 totaling \$5,655,000 with an interest rate of 5.0% on bonds outstanding. The bonds were issued for the design and construction of the first phase of the Delta Water Supply Project. Repayment of the bonds is financed from net revenues pledged by the Water Utility Fund to the SPFA.

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

The 2009 Water Revenue Bonds, Series B (Taxable Build America Bonds, Delta Water Supply Project) were issued in the amount of \$154,550,000 by the Stockton Public Financing Authority (SPFA) on August 11, 2009. The Taxable 2009B Bonds were issued as "Build America Bonds" under the provisions of the American Recovery and Reinvestment Act of 2009. The Authority is to receive a cash subsidy from the United States Treasury pursuant to the Recovery Act equal to 35% of the interest payable on or about each interest payment date. As of June 30, 2016, bonds totaling \$154,550,000 are due in installments ranging from \$3,835,000 to \$13,570,000 beginning October 1, 2017, through October 1, 2038, with interest rates ranging from 6.09% to 7.942% on bonds outstanding. The bonds were issued for the design and construction of the first phase of the Delta Water Supply Project. Repayment of the bonds is financed from net revenues pledged by the Water Utility Fund to the Authority.

FEE SCHEDULE: DWSP SUPPLY FEE

| Description | 2012 | | 2013 | | 2014 | | 2015 | | 2016 | |
|------------------|---------------|---------------|----------------------|---------------|-----------------------|--|--------------------|--|--------------------|--|
| | CR#10-0202 | | CR#2012-06-26-1603-1 | | CR#2013-06-25-1601-01 | | CR#2014-06-24-1601 | | CR#2015-06-09-1606 | |
| 3/4 inch meter | \$4,482 | \$4,595 | \$4,721 | \$4,838 | \$4,946 | | | | | |
| 1 inch meter | \$7,846 | \$7,674 | \$7,885 | \$8,079 | \$8,260 | | | | | |
| 1 1/2 inch meter | \$17,929 | \$18,381 | \$18,885 | \$19,352 | \$19,784 | | | | | |
| 2 inch meter | \$23,891 | \$24,492 | \$25,164 | \$25,786 | \$26,362 | | | | | |
| 3 inch meter | \$47,827 | \$49,031 | \$50,376 | \$51,621 | \$52,774 | | | | | |
| 4 inch meter | \$74,721 | \$76,602 | \$78,704 | \$80,649 | \$82,450 | | | | | |
| 6 inch meter | \$149,396 | \$153,158 | \$157,361 | \$161,250 | \$164,850 | | | | | |
| 8 inch meter | \$239,043 | \$245,061 | \$251,787 | \$258,010 | \$263,770 | | | | | |
| 10 inch meter | Formula based | Formula based | Formula based | Formula based | Formula based | | | | | |
| 12 inch meter | Formula based | Formula based | Formula based | Formula based | Formula based | | | | | |

DELTA WATER SUPPLY PROJECT SURFACE WATER CONNECTION FEE

Engineering Studies required under Senate Bill 221 and 610:

| Deposit | \$12,500 | \$12,500 | \$12,500 | \$12,500 |
|---|----------|----------|----------|----------|
| 2012 Division Endnotes | | | | |
| (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$61,907]$ | | | | |
| (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$86,049]$ | | | | |
| 2013 Division Endnotes | | | | |
| (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$61,907]$ | | | | |
| (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,595) + \$86,049]$ | | | | |
| 2014 Division Endnotes | | | | |
| (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,721) + \$61,907]$ | | | | |
| (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,721) + \$86,049]$ | | | | |
| 2015 Division Endnotes | | | | |
| (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$61,907]$ | | | | |
| (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$86,049]$ | | | | |
| 2016 Division Endnotes | | | | |
| (1) Formula for 10 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$61,907]$ | | | | |
| (2) Formula for 12 inch connection = $[(\text{Flowrate}/30\text{gpm} \times \$4,838) + \$86,049]$ | | | | |

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



WASTEWATER CONNECTION FEE - Existing Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 3,857,750 | \$ 3,041,115 | \$ 3,090,831 | \$ 3,152,342 | \$ 3,226,468 |
| Revenues | | | | | |
| Fees | 59,186 | 47,910 | 32,318 | 50,304 | 67,989 |
| Interest | 60,512 | 5,655 | 29,226 | 23,822 | 56,068 |
| Other revenues and financing sources (a) | - | - | - | - | - |
| Total revenues | 119,698 | 53,565 | 61,544 | 74,126 | 124,057 |
| Expenditures | | | | | |
| Capital projects | 936,333 | 3,849 | 33 | - | - |
| Capitalization - construction of assets | (932,530) | (3,849) | (33) | - | - |
| Total expenditures | 3,803 | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 115,895 | 53,565 | 61,544 | 74,126 | 124,057 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | - | - |
| Allowance uncollectible receivables | - | - | - | - | - |
| Asset transfer to operating fund (b) | (932,530) | (3,849) | (33) | - | - |
| Total other financing sources | (932,530) | (3,849) | (33) | - | - |
| Ending Fund Balance | \$ 3,041,115 | \$ 3,090,831 | \$ 3,152,342 | \$ 3,226,468 | \$ 3,350,525 |

Available Fund Balance Calculation

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Total fund balance | \$ 3,041,115 | \$ 3,090,831 | \$ 3,152,342 | \$ 3,226,468 | \$ 3,350,525 |
| Less: Encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 3,041,115 | \$ 3,090,831 | \$ 3,152,342 | \$ 3,226,468 | \$ 3,350,525 |

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Future Collections

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ (724,413) | \$ (1,712,254) | \$ (1,702,490) | \$ (1,756,095) | \$ (1,769,188) |
| Revenues | | | | | |
| Fees | 40,622 | 38,970 | 34,602 | 56,866 | 93,620 |
| Interest | (21,373) | (3,149) | (16,190) | (13,166) | (29,619) |
| Other revenues and financing sources | - | - | - | - | - |
| Total revenues | 19,249 | 35,821 | 18,412 | 43,700 | 64,001 |
| Expenditures | | | | | |
| Capital projects | 1,007,090 | 26,057 | 72,017 | 56,793 | - |
| Capitalization - construction of assets | (1,003,065) | (25,794) | (72,017) | (56,793) | - |
| Total expenditures | 4,025 | 263 | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 15,224 | 35,558 | 18,412 | 43,700 | 64,001 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | - | - |
| Allowance uncollectible receivables | - | - | - | - | - |
| Asset transfer to operating fund (b) | (1,003,065) | (25,794) | (72,017) | (56,793) | - |
| Total other financing sources | (1,003,065) | (25,794) | (72,017) | (56,793) | - |
| Ending Fund Balance | \$ (1,712,254) | \$ (1,702,490) | \$ (1,756,095) | \$ (1,769,188) | \$ (1,705,187) |
| Available Fund Balance Calculation | | | | | |
| Total fund balance | \$ (1,712,254) | \$ (1,702,490) | \$ (1,756,095) | \$ (1,769,188) | \$ (1,705,187) |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ (1,712,254) | \$ (1,702,490) | \$ (1,756,095) | \$ (1,769,188) | \$ (1,705,187) |

NOTES TO THE ANNUAL REPORT: See next pages.

WASTEWATER CONNECTION FEE - Combined Treatment

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 10,857,634 | \$ 9,237,398 | \$ 7,437,357 | \$ 5,627,810 | \$ 4,278,162 |
| Revenues | | | | | |
| Fees | 419,958 | 501,183 | 436,392 | 510,947 | 1,205,541 |
| Interest | 176,260 | 15,378 | 61,161 | 36,994 | 67,870 |
| Other revenues and financing sources | - | - | - | - | - |
| Total revenues | 596,218 | 516,561 | 497,553 | 547,941 | 1,273,411 |
| Capital projects | - | - | - | 54 | - |
| Total expenditures | - | - | - | 54 | - |
| Excess (deficiency) of revenues over (under) expenditures | 596,218 | 516,561 | 497,553 | 547,887 | 1,273,411 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | (1,911,251) | (1,908,884) | (1,910,426) | (1,369,747) | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | (380,619) | (382,301) | (380,263) | (174,743) | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | (340,713) | (1,857,858) |
| Allowance uncollectible receivables | 75,416 | (25,417) | (16,411) | (12,333) | (10,403) |
| Asset transfer to operating fund (b) | - | - | - | - | - |
| Total other financing sources | (2,216,454) | (2,316,602) | (2,307,100) | (1,897,535) | (1,868,261) |
| Ending Fund Balance | \$ 9,237,398 | \$ 7,437,357 | \$ 5,627,810 | \$ 4,278,162 | \$ 3,683,312 |

Available Fund Balance Calculation

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Total fund balance | \$ 9,237,398 | \$ 7,437,357 | \$ 5,627,810 | \$ 4,278,162 | \$ 3,683,312 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 9,237,398 | \$ 7,437,357 | \$ 5,627,810 | \$ 4,278,162 | \$ 3,683,312 |

NOTES TO THE ANNUAL REPORT: See next pages.



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

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 2,549,352 | \$ 2,273,879 | \$ 1,960,398 | \$ 1,659,702 | \$ 1,355,453 |
| Revenues | | | | | |
| Fees | - | - | - | - | 400 |
| Interest | 42,306 | 3,905 | 16,946 | 11,260 | 20,642 |
| Other revenues and financing sources | - | - | - | - | - |
| Total revenues | 42,306 | 3,905 | 16,946 | 11,260 | 21,042 |
| Expenditures | | | | | |
| Capital projects | - | - | - | 9 | - |
| Total expenditures | - | - | - | 9 | - |
| Excess (deficiency) of revenues over (under) expenditures | 42,306 | 3,905 | 16,946 | 11,251 | 21,042 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | (317,779) | (317,386) | (317,642) | (227,745) | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | - | - | - | (29,054) | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | (56,650) | (308,902) |
| Allowance uncollectible receivables | - | - | - | (2,051) | (1,730) |
| Asset transfer to operating fund (b) | - | - | - | - | - |
| Total other financing sources | (317,779) | (317,386) | (317,642) | (315,499) | (310,632) |
| Ending Fund Balance | \$ 2,273,879 | \$ 1,960,398 | \$ 1,659,702 | \$ 1,355,453 | \$ 1,065,863 |

Available Fund Balance Calculation

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Total fund balance | \$ 2,273,879 | \$ 1,960,398 | \$ 1,659,702 | \$ 1,355,453 | \$ 1,065,863 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 2,273,879 | \$ 1,960,398 | \$ 1,659,702 | \$ 1,355,453 | \$ 1,065,863 |

NOTES TO THE ANNUAL REPORT: See next pages.



WASTEWATER CONNECTION FEE - Westside Project

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning fund balance | \$ 23,409,881 | \$ 22,634,509 | \$ 21,527,514 | \$ 20,715,282 | \$ 19,928,566 |
| Revenues | | | | | |
| Fees | 110,880 | 140,800 | 279,584 | 342,400 | 895,912 |
| Interest | 403,869 | 40,728 | 197,748 | 151,784 | 339,557 |
| Other revenues and financing sources | - | - | - | - | - |
| Total revenues | 514,749 | 181,528 | 477,332 | 494,184 | 1,235,469 |
| Expenditures | | | | | |
| Capital projects | - | - | - | 37 | - |
| Total expenditures | - | - | - | 37 | - |
| Excess (deficiency) of revenues over (under) expenditures | 514,749 | 181,528 | 477,332 | 494,147 | 1,235,469 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | (1,290,121) | (1,288,523) | (1,289,564) | (924,598) | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | - | - | - | (117,954) | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | (229,986) | (1,254,080) |
| Allowance uncollectible receivables | - | - | - | (8,325) | (7,021) |
| Asset transfer to operating fund (b) | - | - | - | - | - |
| Total other financing sources | (1,290,121) | (1,288,523) | (1,289,564) | (1,280,863) | (1,261,101) |
| Ending Fund Balance | \$ 22,634,509 | \$ 21,527,514 | \$ 20,715,282 | \$ 19,928,566 | \$ 19,902,934 |

Available Fund Balance Calculation

| | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total fund balance | \$ 22,634,509 | \$ 21,527,514 | \$ 20,715,282 | \$ 19,928,566 | \$ 19,902,934 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 22,634,509 | \$ 21,527,514 | \$ 20,715,282 | \$ 19,928,566 | \$ 19,902,934 |

NOTES TO THE ANNUAL REPORT: See next pages.



WASTEWATER CONNECTION FEE - Collection System #9

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Statement of Revenues, Expenditures and Changes in Fund Balance | | | | | |
| Beginning fund balance | \$ (15,722,040) | \$ (15,785,426) | \$ (15,623,448) | \$ (15,740,896) | \$ (15,858,905) |
| Revenues | | | | | |
| Fees | 212,976 | 190,944 | 29,376 | - | - |
| Interest | (276,362) | (28,966) | (146,824) | (118,009) | (272,713) |
| Total revenues | (63,386) | 161,978 | (117,448) | (118,009) | (272,713) |
| Expenditures | | | | | |
| Capital projects | - | - | - | - | - |
| Total expenditures | - | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | (63,386) | 161,978 | (117,448) | (118,009) | (272,713) |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | - | - | - | - | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | - | - |
| Allowance uncollectible receivables | - | - | - | - | - |
| Asset transfer to operating fund (b) | - | - | - | - | - |
| Total other financing sources | - | - | - | - | - |
| Ending Fund Balance | \$ (15,785,426) | \$ (15,623,448) | \$ (15,740,896) | \$ (15,858,905) | \$ (16,131,618) |

| | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Available Fund Balance Calculation | \$ (15,785,426) | \$ (15,623,448) | \$ (15,740,896) | \$ (15,858,905) | \$ (16,131,618) |
| Total fund balance | - | - | - | - | - |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ (15,785,426) | \$ (15,623,448) | \$ (15,740,896) | \$ (15,858,905) | \$ (16,131,618) |

NOTES TO THE ANNUAL REPORT: See next pages.



WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statement of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 24,228,164 | \$ 19,689,222 | \$ 16,690,161 | \$ 13,658,144 | \$ 11,160,557 |
| Revenues | | | | | |
| Fees | 843,622 | 919,807 | 812,272 | 960,517 | 2,263,462 |
| Interest | 385,212 | 33,550 | 142,067 | 92,685 | 181,805 |
| Other revenues and financing sources | - | - | - | - | - |
| Total revenues | 1,228,834 | 953,357 | 954,339 | 1,053,202 | 2,445,267 |
| Expenditures | | | | | |
| Capital projects | 1,943,423 | 29,906 | 72,050 | 56,893 | - |
| Capitalization - construction of assets | (1,935,595) | (29,643) | (72,050) | (56,793) | - |
| Total expenditures | 7,828 | 263 | - | 100 | - |
| Excess (deficiency) of revenues over (under) expenditures | 1,221,006 | 953,094 | 954,339 | 1,053,102 | 2,445,267 |
| Other financing sources (uses) | | | | | |
| Transfers out - debt service 1998 Wastewater Bond (a) | (3,519,150) | (3,514,793) | (3,517,632) | (2,522,090) | - |
| Transfers out - debt service 2003 Wastewater Bond (a) | (380,619) | (382,301) | (380,263) | (321,750) | - |
| Transfers out - debt service 2014 Wastewater Bond (a) | - | - | - | (627,348) | (3,420,840) |
| Allowance uncollectible receivables | 75,416 | (25,417) | (16,411) | (22,708) | (19,153) |
| Asset transfer to operating fund (b) | (1,935,595) | (29,644) | (72,050) | (56,793) | - |
| Total other financing sources | (5,759,948) | (3,952,155) | (3,986,356) | (3,550,690) | (3,439,993) |
| Ending Fund Balance | \$ 19,689,222 | \$ 16,690,161 | \$ 13,658,144 | \$ 11,160,557 | \$ 10,165,831 |



WASTEWATER CONNECTION FEE - All Fee Areas

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Balance Sheet

Assets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Cash | \$ 19,724,132 | \$ 16,613,034 | \$ 13,606,918 | \$ 11,134,093 | \$ 10,136,400 |
| Interest receivable | - | - | - | - | 23,855 |
| Accounts receivable, net | 110,936 | 79,670 | 51,226 | 26,481 | 5,661 |
| Loans to RDA - Midtown & Successor Agency (c) | 48,731 | 46,241 | 46,241 | 43,748 | 43,748 |
| Allowance uncollectible receivables | (48,731) | (46,241) | (46,241) | (43,748) | (43,748) |
| Total assets | \$ 19,835,068 | \$ 16,692,704 | \$ 13,658,144 | \$ 11,160,574 | \$ 10,165,916 |

Liabilities

| | | | | | |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Accrued payroll | 145,846 | 2,543 | - | 17 | 85 |
| Total liabilities | 145,846 | 2,543 | - | 17 | 85 |
| Total fund balance | \$ 19,689,222 | \$ 16,690,161 | \$ 13,658,144 | \$ 11,160,557 | \$ 10,165,831 |

Available Fund Balance Calculation

| | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| Total fund balance | \$ 19,689,222 | \$ 16,690,161 | \$ 13,658,144 | \$ 11,160,557 | \$ 10,165,831 |
| Less encumbrances | - | - | - | - | - |
| Capital project appropriations | - | - | (350) | - | - |
| Ending Available Fund Balance (Deficit) | \$ 19,689,222 | \$ 16,690,161 | \$ 13,657,794 | \$ 11,160,557 | \$ 10,165,831 |

NOTES TO THE ANNUAL REPORT: See next page.



WASTEWATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:

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

- (a) The Wastewater Connection Impact Fee Fund had no non-debt or asset related transfers-in/out during the FY 2015-16. In FY 2015-16, there were transfers out in the amount of \$3,420,840 for debt service on the 2014 Wastewater bonds. The 1998 and 2003 Wastewater bonds were refunded by the 2014 Wastewater Refunding issue in FY 2014-15.
- (b) Wastewater Connection fee assets were transferred to operating fund in FYs 2011 -2015.
- (c) This fund had no new loans payable or loans receivable during the fiscal year. Outstanding loans receivable as of June 30, 2016 are \$43,748 from the Redevelopment Agency Midtown Project Area Fund. An allowance of \$43,748 has been recorded for these loans as of June 30, 2016.

WASTEWATER REVENUE REFUNDING BONDS 2014:

Wastewater Revenue Refunding Bonds, Series 2014 (1998 Wastewater Project and 2003 Wastewater Project) were issued in an amount of \$69,440,000 by the Stockton Public Financing Authority on November 24, 2014. As of June 30, 2016, bonds totaling \$66,210,000 are due in annual installments of principal ranging from \$3,345,000 to \$6,530,000 through September 1, 2029, with interest rates ranging from 4.000% to 5.000% on the bonds outstanding. The bonds were issued to advance refund 1998 and 2003 certificates of participation. Revenues from the wastewater enterprise fund and the wastewater connection fee fund will provide the resources for debt service payments at 47% and 53% respectively.

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

WASTEWATER CONNECTION FEE

NOTES TO THE ANNUAL REPORT:
SANITARY CONNECTION FEE USER CATEGORIES

FEE AMOUNTS ARE SAME FOR ALL FISCAL YEARS

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

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

| Resolution #99-0586 | Per SFU | Combined | Future | Existing | Project |
|---------------------|-----------|-----------|-----------|----------|----------|
| North of Calaveras | - \$3,634 | = \$2,100 | + \$1,134 | + \$400 | |
| South of Calaveras | - \$2,850 | = \$2,100 | + \$350 | + \$400 | |
| CFD 90-1 | - \$2,100 | = \$2,100 | | | |
| Westside Project A | - \$5,300 | = \$2,100 | | | A\$3,200 |
| Westside Project B | - \$5,300 | = \$2,100 | | | B\$3,200 |
| Westside Project C | - \$5,700 | = \$2,100 | | \$400 | C\$3,200 |
| Weston Ranch 6A | - \$3,620 | = \$2,100 | | \$1,520 | |
| Weston Ranch 6B | - \$3,304 | = \$2,100 | | \$1,204 | |

WASTEWATER CONNECTION FEE

- 1) Single-Family Residence- any size mobile home, condo Duplex, triplex, apartments - any size RV site @ .50 due/space
- 2) Hotels, motels, and rooming houses
- 3) Elementary school
- 4) Junior high, high school and colleges
- 5) College dorms or boarding schools
- 6) Hospitals
- 7) Institutional and convalescent hospitals
- 8) Self service laundry (3 loads/day/mach)
- 9) Car Wash (8 veh/day/stall)
Drive thru: 100 veh/day @10 gal/veh
- 10) Church
- 11) Theaters
- 12) Restaurants (fixture unit) **
- 13) Food Service (fixture unit) **
- 14) Ice cream/yogurt (fixture unit) **
- 15) Cafeterias (fixture unit) **
- 16) Bars (fixture unit) **
- 17) Factory (high density)
- 18) Warehouse > 50,000 sq. ft.
- 19) Warehouse/manufacturing
- 20) Business offices
- 21) Medical offices
- 22) Retail
- 23) Photo shop
- 24) Supermarket

Home Unit
300 = 1.0 SFU
210 = .7

Bed/Room Student Student Student Bed Bed 24 gal/load 40 gal/veh 1000 .06 G/SF .18 G/SF

100
13
19
112
200
88

Total Gal/Day Divided
by 300 = SFU equivalents

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

Exhibit B, effective June 1, 2002
CM Memo 7/1/98

**



PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 110,206 | \$ 126,586 | \$ 205,120 | \$ 150,037 | \$ 190,828 |
| Revenues | | | | | |
| Fees | 159,853 | 215,413 | 141,884 | 181,104 | 422,242 |
| Interest | 2,236 | 88 | 1,764 | 1,310 | 7,869 |
| Total revenues | 162,089 | 215,501 | 143,648 | 182,414 | 430,111 |
| Expenditures | | | | | |
| Operating expenditures | 145,709 | 161,967 | 198,731 | 141,623 | 99,001 |
| Total expenditures | 145,709 | 161,967 | 198,731 | 141,623 | 99,001 |
| Excess (deficiency) of revenues over (under) expenditures | 16,380 | 53,534 | (55,083) | 40,791 | 331,110 |
| Other financing sources | | | | | |
| Transfer in - from General Fund 010 (a) | - | 25,000 | - | - | - |
| Total other financing sources | - | 25,000 | - | - | - |
| Ending Fund Balance | \$ 126,586 | \$ 205,120 | \$ 150,037 | \$ 190,828 | \$ 521,938 |

Balance Sheets

| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Assets | | | | | |
| Cash and investments | 126,794 | 205,120 | 150,037 | 195,024 | 523,984 |
| Interest receivable | - | - | - | - | 1,130 |
| Total assets | 126,794 | 205,120 | 150,037 | 195,024 | 525,114 |
| Liabilities | | | | | |
| Accounts payable | 208 | - | - | 4,196 | 3,176 |
| Total liabilities | 208 | - | - | 4,196 | 3,176 |
| Total fund balance | \$ 126,586 | \$ 205,120 | \$ 150,037 | \$ 190,828 | \$ 521,938 |
| Available Fund Balance | | | | | |
| Total fund balance | 126,586 | 205,120 | 150,037 | 190,828 | 521,938 |
| Less encumbrances | - | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ 126,586 | \$ 205,120 | \$ 150,037 | \$ 190,828 | \$ 521,938 |

NOTES TO THE ANNUAL REPORT: See next pages.

PUBLIC FACILITIES FEE PROGRAM - ADMINISTRATION FEE

NOTES TO THE ANNUAL REPORT:

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

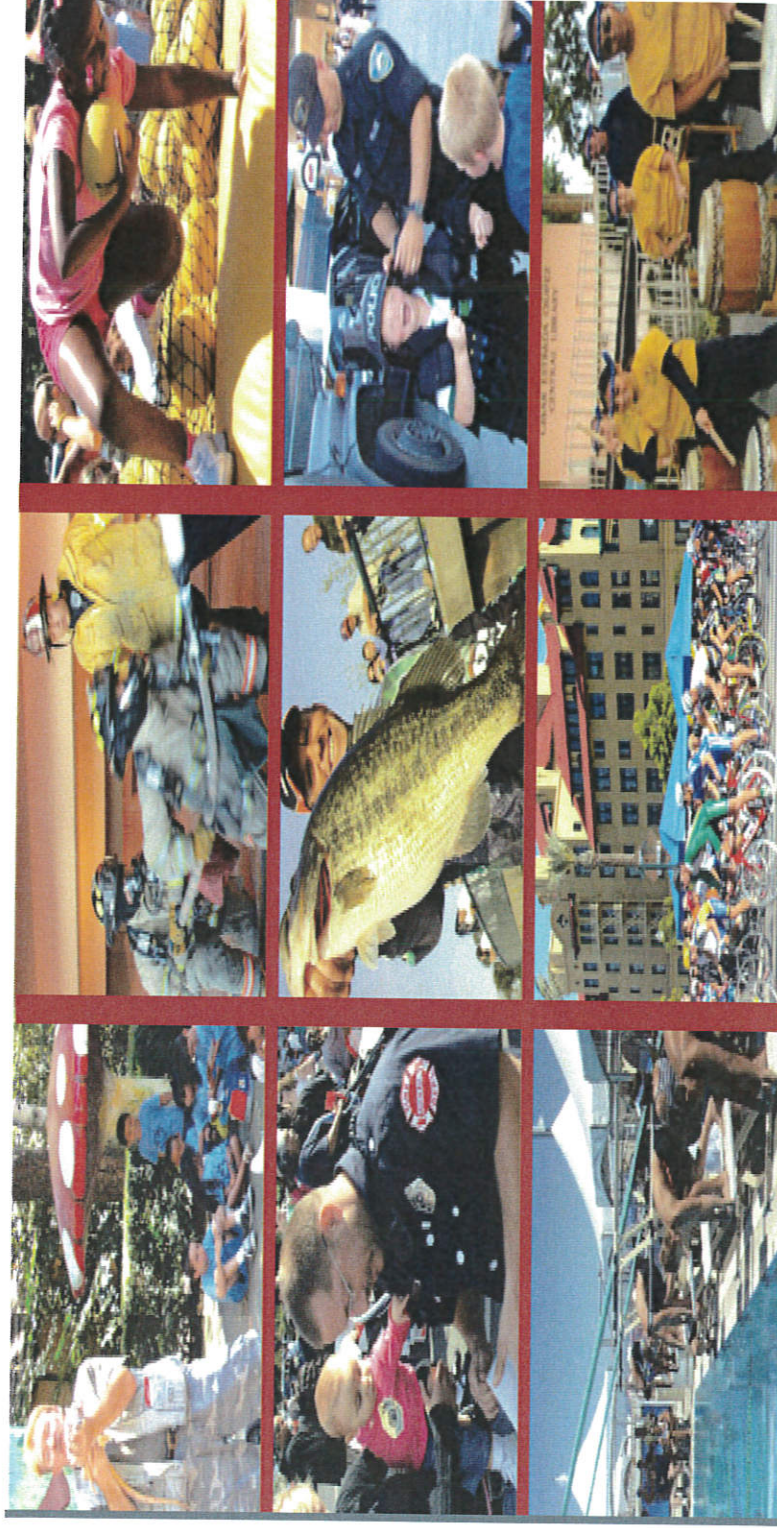
- (a) During fiscal year 2015-16 the Public Facilities Fee Program - Administration Fee Fund had no transfers-in/out. In FY 2012-13 the fund had a \$25,000 transfer-in operating subsidy from the General Fund. This fund had no interfund loan receivables/payables during the fiscal year.

FEE SCHEDULE:

| | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 |
|--|--|---|---|--|--|
| | Effective date September 15, 2010 Reso No. 10-0308 | Effective date August 25, 2012 Reso No. 2012-06-26-1603 | Effective date August 25, 2012 Reso No. 2013-06-25-1601 | Effective date July 1, 2014 Reso No. 2014-06-24-1601 | Effective date July 1, 2015 Reso No. 2015-06-09-1606 |
| % of Administrative fee charged on total Public Facilities Fees assessed | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% |
| % of Administrative fee charged on total Public Facilities Fees assessed | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% |
| Governmental Funds | | | | | |
| Enterprise Funds: Water and Wastewater Connection fees | | | | | |

PASS-THROUGH FEES:

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



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AGRICULTURAL LAND MITIGATION IMPACT FEE

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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

Statements of Revenues, Expenditures and Changes in Fund Balance

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning fund balance | \$ 700,000 | \$ 700,000 | \$ 15 | \$ 15 | \$ - |
| Revenues | | | | | |
| Fees | 107,064 | 75,754 | - | - | 11,543 |
| Adjustments - for deferred fees | 9,871 | - | - | - | - |
| Interest | 28,529 | 6,591 | - | - | 16 |
| Total revenues | 145,464 | 82,345 | - | - | 11,559 |
| Disbursements | | | | | |
| Payments to Central Valley Farmland Trust (a) | 145,464 | 782,330 | - | 15 | 11,543 |
| Total disbursements | 145,464 | 782,330 | - | 15 | 11,543 |
| Excess (deficiency) of revenues over (under) disbursements | - | (699,985) | - | (15) | 16 |
| Ending Fund Balance | \$ 700,000 | \$ 15 | \$ 15 | \$ - | \$ 16 |

Balance Sheets

| | Total FY 2011-12 | Total FY 2012-13 | Total FY 2013-14 | Total FY 2014-15 | Total FY 2015-16 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash and investments | 700,000 | 15 | 15 | - | 16 |
| Accounts receivable | - | - | - | - | - |
| Total assets | 700,000 | 15 | 15 | - | 16 |
| Liabilities | | | | | |
| Deferred revenue | - | - | - | - | - |
| Total liabilities | - | - | - | - | - |
| Total fund balance | \$ 700,000 | \$ 15 | \$ 15 | \$ - | \$ 16 |

Available Fund Balance

| | | | | | |
|--|------------|-------|-------|------|-------|
| Total fund balance | \$ 700,000 | \$ 15 | \$ 15 | \$ - | \$ 16 |
| Less reserved for commitments - pending litigation | (700,000) | - | - | - | - |
| Ending Available Fund Balance (Deficit) | \$ - | \$ 15 | \$ 15 | \$ - | \$ 16 |

NOTES TO THE ANNUAL REPORT: See next pages.

AGRICULTURAL LAND MITIGATION IMPACT FEE

NOTES TO THE ANNUAL REPORT:

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

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

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

This fund had no interfund loans receivable/payable.

FEE SCHEDULE:

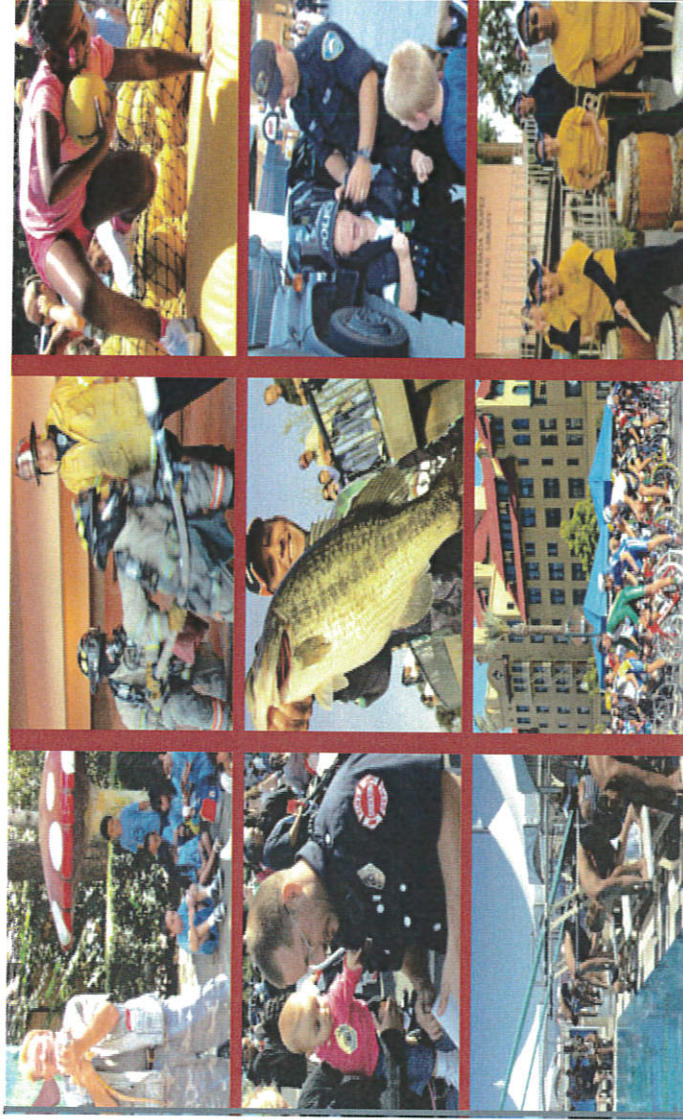
Fees are for all "Fee Areas"

| | Effective date 5/1/2009 Reso No. 07-0079 FY 2010-11 | Effective date 5/1/2011 Reso No. 2012-06-26-1603 FY 2012-13 | Effective date 5/1/2014 Reso No. 2013-06-25-1601 FY 2013-14 | Effective date 7/1/2014 Reso No. 2014-06-24-1601 FY 2014-15 | Effective date 7/1/2015 Reso No. 2015-06-09-1606 FY 2015-16 |
|------------------------|--|--|--|--|--|
| | | | | | |
| <u>Residential</u> | | | | | |
| Single Family Units | \$ 14,352.00 \$ | 14,352.00 \$ | 14,352.00 \$ | 14,352.00 \$ | 14,352.00 |
| Multiple Family Units | \$ 12,841.00 \$ | 12,841.00 \$ | 12,841.00 \$ | 12,841.00 \$ | 12,841.00 |
| Guest Rooms | \$ 12,841.00 \$ | 12,841.00 \$ | 12,841.00 \$ | 12,841.00 \$ | 12,841.00 |
| <u>Non-Residential</u> | | | | | |
| Office/ High Density | \$ 11,902.00 \$ | 11,902.00 \$ | 11,902.00 \$ | 11,902.00 \$ | 11,902.00 |
| Retail/ Medium Density | \$ 11,758.00 \$ | 11,758.00 \$ | 11,758.00 \$ | 11,758.00 \$ | 11,758.00 |
| Warehouse/ Low Density | \$ 10,494.00 \$ | 10,494.00 \$ | 10,494.00 \$ | 10,494.00 \$ | 10,494.00 |

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

SUPPLEMENTAL REPORTS

Information regarding City Specific impact fees and public improvements



Deferred Impact Fees Summary

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

| Fee Type | Fee Area Zone | Total Fiscal Year FY 2011-12 | Total Fiscal Year FY 2012-13 | Total Fiscal Year FY 2013-14 | Total Fiscal Year FY 2014-15 | Total Fiscal Year FY 2015-16 |
|------------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Street Improvements | Citywide | \$ 523,800 | \$ 430,514 | \$ 265,565 | \$ 129,733 | \$ 166,687 |
| Regional Street Improvements | Citywide | 37,777 | 32,649 | - | - | - |
| Traffic Signals | Citywide | 8,030 | 6,639 | 2,951 | 1,129 | 1,790 |
| Traffic Signals | Zone 1 | 7,908 | 6,651 | 213 | 120 | 2,658 |
| Traffic Signals | Zone 2 | 1,325 | 1,060 | 794 | 584 | 732 |
| Traffic Signals | Zone 3 | 3,810 | 3,030 | 2,254 | 1,476 | 698 |
| Traffic Signals | Zone 4 | 5,699 | 4,749 | 3,799 | 859 | 573 |
| Community Recreation Centers | Citywide | 5,891 | 4,766 | 3,836 | 2,191 | 1,370 |
| City Office Space | Citywide | 15,258 | 12,818 | 4,296 | 2,477 | 4,188 |
| Fire Stations | Citywide | 14,738 | 11,937 | 9,604 | 5,237 | 3,403 |
| Libraries | Citywide | 14,324 | 11,592 | 8,936 | 5,463 | 3,338 |
| Police Stations | Citywide | 33,748 | 28,033 | 10,403 | 6,036 | 9,555 |
| Parks | Citywide | - | - | - | - | - |
| Air Quality | Citywide | - | - | - | - | - |
| * Water Connection Fees | Citywide | - | - | - | - | - |
| * Delta Water Surface Fees | Citywide | - | - | - | - | - |
| * Wastewater Connection Fees | Citywide | - | - | - | - | - |
| 8 inch meter | | \$ 672,308 | \$ 554,438 | \$ 312,651 | \$ 155,305 | \$ 194,992 |

Note: Per city policy, fees collected within 90 days from year end are recorded as revenue; fees not collected within that period are recorded as deferred revenue. At June 30, 2015, \$155,305 was recorded as deferred revenue.

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



Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

| Loan from Fund: Initial Date | Loan to Fund: Council Resolution Number | Total Fiscal Year FY 2011-12 | Total Fiscal Year FY 2012-13 | Total Fiscal Year FY 2013-14 | Total Fiscal Year FY 2014-15 | Total Fiscal Year FY 2015-16 |
|--|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Street Improvements Fund 910/913 8/29/03 | Merged Waterfront Fund 343/637 03-0096 | 2,230 | 1,116 | 1,593 | - | - |
| Street Improvements Fund 910/913 8/12/03 | Midtown Fund 337/634 03-0096 | 49,160 | 49,160 | 69,598 | 69,598 | 69,598 |
| Street Improvements Fund 910/913 06/30/05 | Comm. Recreation Centers Fund 920 04-0333 | 2,823,204 | 2,825,056 | 2,846,769 | 2,867,105 | 2,879,642 |
| Allowance for uncollectible loans Fund 910 | | | | | | |
| Street Improvements Fund 913 8/29/03 | Merged Waterfront Fund 343 03-0096 | - | - | - | - | - |
| Street Improvements Fund 913 8/12/03 | Midtown Fund 337 03-0096 | - | - | - | - | - |
| Street Improvements Fund 910/913 06/30/05 | Fire Stations Fund 940 04-0333 | 573,251 | 573,688 | 578,804 | 583,596 | 586,550 |
| Allowance for uncollectible loans Fund 913 | | | | | | |
| Street Improvements Fund 910/915 06/30/05 | Police Stations Fund 960 04-0333 | 1,206,720 | 1,207,639 | 1,218,409 | 1,228,495 | 1,234,714 |
| Allowance for uncollectible loans Fund 910 | | (4,654,565) | (4,656,659) | (4,715,173) | (4,748,794) | (4,770,504) |
| Total loans receivable Street Improvements Funds 910- 915 | | - | - | - | - | - |
| Street Improvements Fund 917 8/29/03 | Merged Waterfront Fund 343/637 03-0096 | 956 | 478 | - | - | - |
| Street Improvements Fund 917 8/12/03 | Midtown Fund 337/634 03-0096 | 20,438 | 20,438 | - | - | - |
| Allowance for uncollectible loans Fund 917 | | (21,394) | (20,916) | - | - | - |
| Total loans receivable Regional Street Improvements Fund 917 | | - | - | - | - | - |
| Traffic Signal Fund 900 8/29/03 | Merged Waterfront Fund 343/637 03-0096 | 137 | 69 | 69 | - | - |
| Traffic Signal Fund 900 8/12/03 | Midtown Fund 337/634 03-0096 | 4,468 | 4,468 | 4,468 | 4,468 | 4,468 |
| Allowance for uncollectible loans Fund 900 | | (4,605) | (4,537) | (4,537) | (4,468) | (4,468) |
| Traffic Signal Fund 901 8/29/03 | Merged Waterfront Fund 343/637 03-0096 | 319 | 159 | 159 | - | - |
| Traffic Signal Fund 901 8/12/03 | Midtown Fund 337/634 03-0096 | 10,427 | 10,427 | 10,427 | 10,427 | 10,427 |
| Allowance for uncollectible loans Fund 901 | | (10,746) | (10,586) | (10,586) | (10,427) | (10,427) |
| Total loans receivable Traffic Signals Funds 900- 904 | | - | - | - | - | - |

Outstanding Interfund Loans Receivable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

| Loan from Fund: Initial Date | Loan to Fund: Council Resolution Number | Total Fiscal Year FY 2011-12 | Total Fiscal Year FY 2012-13 | Total Fiscal Year FY 2013-14 | Total Fiscal Year FY2014-15 | Total Fiscal Year FY2015-16 |
|---|--|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| City Office Space Fund 930 8/12/03 | Midtown Fund 337/634 03-0096 | 5,184 (5,184) | 5,184 (5,184) | 5,184 (5,184) | 5,184 (5,184) | 5,184 (5,184) |
| Allowance for uncollectible loans Fund 930 | | | | | | |
| Total loans receivable City Office Space Fund 930 | | - | - | - | - | - |
| Libraries Fund 950 10/02/07 | Fire Stations Fund 940 07-0412 | 1,909,098 (1,909,098) | 1,910,379 (1,910,379) | 1,925,394 (1,925,394) | 1,939,456 (1,939,456) | 1,948,126 (1,948,126) |
| Allowance for uncollectible loans Fund 950 | | | | | | |
| Total loans receivable Libraries Fund 950 | | - | - | - | - | - |
| Police Stations Fund 960 8/12/03 | Midtown Fund 337/634 03-0096 | 10,530 (10,530) | 10,530 (10,530) | 10,530 (10,530) | 10,530 (10,530) | 10,530 (10,530) |
| Allowance for uncollectible loans Fund 960 | | | | | | |
| Total loans receivable Police Stations Fund 960 | | - | - | - | - | - |
| Air Quality Fund 990 11/4/03 | Central Parking District Fund 417 03-0659 | 1,274,444 | 1,275,218 | 1,034,295 | - | - |
| Total loans receivable Air Quality Fund 990 | | 1,274,444 | 1,275,218 | 1,034,295 | - | - |
| Wastewater Connection Fee Fund 434 8/29/03 | Merged Waterfront Fund 343/637 03-0096 | 4,984 | 2,494 | 2,494 | - | - |
| Wastewater Connection Fee Fund 434 8/12/03 | Midtown Fund 337/634 03-0096 | 43,747 | 43,747 | 43,747 | 43,747 | 43,747 |
| Wastewater Connection Fee Fund 434 06/30/05 | Wastewater Fund 431 04-0333 | (48,731) | (46,241) | (46,241) | (43,747) | (43,747) |
| Allowance for uncollectible loans Fund 434 | | | | | | |
| Total loans receivable Wastewater Connection Fee Fund 434 | | - | - | - | - | - |
| Total Interfund Loans | | \$ 1,274,444 | \$ 1,275,218 | \$ 1,034,295 | \$ - | \$ - |

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

NOTES TO INTERFUND LOANS RECEIVABLE:

Street Improvements Fund 910-Citywide: Total interfund loans receivable in the amount of \$4,770,504 are due to this fund as of 06/30/2016; \$69,598 from the RDA-SA Midtown Project Areas Fund 634, \$2,879,642 from the Community Centers-Citywide Fund 920, \$586,550 from the Fire Stations Fund, and \$1,234,714 from the Police Stations Fund. In fiscal year 2015-16 interest accrued in the amount of \$21,710 was added to the principal and allowance for uncollectible loans. The RDA-SA loan of \$1,593 was paid off in FY 2014-15. Loan and allowances for uncollectible balances of \$20,916 were consolidated from the Old Regional Fee Fund into the Street Improvements Fund in FY 2013-14.

Regional Street Improvements Fund 917 Citywide: In FY 2013-14, interfund loans receivable and the respective allowance for uncollectibles of \$20,916 were consolidated into the Street Improvements Funds to close out the Old Regional Street Improvements Fee. The amounts consolidated were \$478 due from the RDA-SA Merged Waterfront Fund 637 and \$20,438 from RDA-SA Midtown Fund 634.

Traffic Signals Fund 900 Citywide: Interfund loans receivable in the amount of \$4,468 are due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible of \$4,468 has been recorded for those loans as of June 30, 2016. The RDA-SA loan in the amount of \$69 was paid off in FY2014-15.

Traffic Signals Fund 901 Zone 1: Interfund loans receivable in the amount of \$10,427 are due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible of \$10,427 has been recorded for those loans as of June 30, 2016. The RDA-SA loan in the amount of \$159 was paid off in FY2014-15.

City Office Space Fund 930 Citywide: Interfund loans receivable in the amount of \$5,184 are due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans of \$5,184 has been recorded for this loan as of June 30, 2016.

Libraries Fund 950 Citywide: Interfund loans receivable in the amount of \$1,948,126 are due to this fund from the Fire Stations Fund 940 as of 6/30/2016. During FY 2015-16 interest accrued of \$8,670 was added to the principal and allowance for uncollectible loans. An allowance of \$1,948,126 has been recorded for this loan as of June 30, 2016.

Police Stations Fund 960 Citywide: Interfund loans receivable in the amount of \$10,530 are due to this fund as of 6/30/2016 from the RDA-SA Midtown Fund 634. An allowance for uncollectible loans of \$10,530 has been recorded for this loan as of June 30, 2016.

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

Wastewater Connection Fee Fund 434: Interfund loans receivable in the amount of \$43,747 are due to this fund as of 6/30/2016 from RDA-SA Midtown Fund 634; an allowance for uncollectible loans of \$43,747 has been recorded for these loans as of June 30, 2016. The RDA-SA loan of \$2,494 was paid off in FY 2014-15.

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



Outstanding Interfund Loans Payable Summary by Fee and Year Incurred

SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

| Loan to Fund: Initial Date | Loan from Fund: Council Resolution Number | Total Fiscal Year FY 2011-12 | Total Fiscal Year FY 2012-13 | Total Fiscal Year FY 2013-14 | Total Fiscal Year FY 2014-15 | Total Fiscal Year FY 2015-16 |
|--|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Comm. Recreation Centers Fund 920 06/30/05 | Street Improvements Fund 910/915 04-0333 | 2,823,204 | 2,825,057 | 2,846,769 | 2,867,105 | 2,879,642 |
| Comm. Recreation Centers Fund 920 01/16/07 | Capital Improvement Fund 301 07-0029 | 961,593 (3,784,797) | 962,221 (3,787,278) | 969,585 (3,816,354) | 976,485 (3,843,590) | 980,738 (3,860,380) |
| Allowance for loans payable Fund 920 Total loans payable Community Recreations Fund 920 | | - | - | - | - | - |
| Fire Stations Fund 940 06/30/05 | Street Improvements Fund 910/913 04-0333 | 573,251 | 573,688 | 578,804 | 583,596 | 586,550 |
| Fire Stations Fund 940 10/02/07 | Libraries Fund 950 07-0412 | 1,909,098 (2,482,349) | 1,910,379 (2,484,067) | 1,925,394 (2,504,198) | 1,939,456 (2,523,052) | 1,948,126 (2,534,676) |
| Allowance for loans payable Fund 940 Total loans payable Fire Stations Fund 940 | | - | - | - | - | - |
| Police Stations Fund 960 06/30/05 | Street Improvements Fund 910/915 04-0333 | 1,206,720 | 1,207,639 | 1,218,409 | 1,228,495 | 1,234,714 |
| Allowance for loans payable Fund 960 Total loans payable Police Stations Fund 960 | | (1,206,720) | (1,207,639) | (1,218,409) | (1,228,495) | (1,234,714) |
| Total Interfund Loans | | \$ - | \$ - | \$ - | \$ - | \$ - |

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

NOTES TO INTERFUND LOANS PAYABLE:

Community Centers Fund 920 Citywide: Interfund loans payable of \$3,860,380 are due from this fund as of 6/30/2016, \$2,879,642 to the Street Improvements Fund 910 and \$980,738 to the General Capital Improvements Fund 301. During fiscal year 2015-16 interest accrued of \$16,790 was added to the principal and the allowance of those loans. An allowance for uncollectable loans of \$3,860,380 has been recorded as of June 30, 2016.

Fire Stations Fund 940 Citywide: Interfund loans payable of \$2,534,676 are due from this fund as of 6/30/2016, \$586,550 to the Street Improvements Fund 910 and \$1,948,126 to the Libraries Fund 950. During FY 2015-16 interest accrued of \$11,624 was added to the principal and allowance of those loans. An allowance for uncollectable loans of \$2,534,676 has been recorded as of June 30, 2016.

Police Stations Fund 960 Citywide: Interfund loans payable of \$1,234,714 are due from this fund to the Street Improvements Fund 910 as of 6/30/2016. During FY 2015-16 interest accrued of \$6,219 was added to the loan principal and allowance. An allowance for uncollectable loans of \$1,234,714 has been recorded as of June 30, 2016.

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



**Public Facilities Fee Report
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PUBLIC IMPROVEMENT EXPENDITURE DETAIL

| | Project No. | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-------------|------------------|------------------|------------------|----------------|---------------|
| <u>PFF-Street Improvement Impact Fees</u> | | | | | | |
| CIP & Grant Applications | 3020/PWCPTG | \$ - | \$ - | \$ - | \$ - | \$ - |
| Tam O' Shanter/Castle Oaks | 3020/PW1443 | - | - | - | - | - |
| Little John Creek-Reimbursement | 9165 | 13,212 | 951 | 11,787 | 8,482 | 3,402 |
| Lower Sacramento Rd Reimbursement | 9261 | - | - | - | - | 4,631 |
| Manthey Rd Relocation Cos | 9281 | 2,087,214 | 2,624,360 | 246,455 | - | 3,144 |
| El Dorado St Widening PII | 9706 | 30,964 | 1,992,869 | 168,594 | 109,067 | 46,623 |
| N. Stockton I5/Mainline Int. | 9710 | 5,498 | - | - | - | 23,191 |
| Eight Mile Rd./UPRR W Grade Sep. | 9716 | 144,986 | 96,215 | 12,128 | (187,299) | - |
| Lower Sacramento Rd Widening | 9718 | 190,886 | 214,015 | - | (55,380) | - |
| Eight Mile Rd./SR 99 Interchange | 9719 | 128,372 | 85,713 | 44,234 | 14,548 | - |
| Morada Ln / SR 99 Interchange | 9720 | 144,066 | 137,527 | 265,064 | - | - |
| Thornton Rd. Widening | 9828 | 2,392 | 5,282 | 10,654 | 2,710 | - |
| Eight Mile Rd./SPRR E Grade Sep. | 9829 | - | - | 77,564 | (125,873) | - |
| Archi/Sperry Roadway extension | 9837 | 3,330,302 | 977,006 | 303,466 | 749,911 | (75,944) |
| Hammer Ln/ SR 99 Interchange | 9942 | (173,356) | (375,315) | 11,850 | 1,813 | - |
| Arch Rd/SR99 Interchange | 9944 | - | - | - | - | - |
| French Camp/Sperry Rd.-Performance | 9945 | 1,844,121 | 1,254,959 | 894,237 | 17,622 | - |
| Davis Rd/Pixley Slough Bridge | 9988 | 51,408 | 56,060 | (4,558) | - | - |
| Eight Mile Rd./I-5 Interchange | 9972 | 25,284 | - | - | - | - |
| Hammer Lane Phase III | 9995 | - | - | - | 63,408 | - |
| Total | | 7,825,348 | 7,069,642 | 2,041,475 | 599,009 | 5,047 |
| <u>PFF-Regional Transportation Impact Fees</u> | | | | | | |
| Eight Mile Rd./ SR 99 Interchange | 9719 | 184,724 | 123,343 | 6,088 | - | - |
| Morada Ln / SR 99 Interchange | 9720 | 198,947 | 99,588 | (205,156) | - | - |
| Eight Mile Rd./SPREE Grade Sep. | 9829 | 190,089 | 433,769 | 155,952 | - | - |
| Arch Road/ SR 99 Interchange | 9944 | - | 2,998 | 12,272 | 10,567 | 17,206 |
| Total | | 573,760 | 659,698 | (30,844) | 10,567 | 17,206 |
| <u>PFF-Traffic Signal Impact Fees</u> | | | | | | |
| Airport and Park/Oak and Fremont | 9736 | 1,809 | 61,872 | 14,856 | - | - |
| Benjamin Holt/Cumberland TS | 9743 | - | - | - | (2,380) | - |
| Davis Rd/Wagner Height Ts | 9746 | - | - | 41,026 | 3,433 | 366 |
| Traffic Signal Modifications | 9934 | - | - | 56,955 | 97,697 | 13,326 |
| Tam o Shntr/Hmmtnw Traf Sign | 9739 | 4,995 | - | 6,483 | - | - |
| Benjamin Holt/Inglewood Ts | 9744 | - | 765 | 15,110 | 42,299 | - |
| Traffic Signal Modifications | 9934 | 113,041 | 97,007 | 4,058 | - | 8,907 |
| Total | | 119,845 | 159,644 | 138,488 | 141,049 | 22,599 |



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PUBLIC IMPROVEMENT EXPENDITURE DETAIL

| | Project No. | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|--|-------------|----------------|----------------|----------------|----------------|----------------|
| PFF-City Office Space Impact Fees | | | | | | |
| City Office Space | | | | | | |
| SEB 4th Floor Police Telecomm. | 9832 | 194,449 | - | - | - | - |
| Total | | 194,449 | - | - | - | - |
| PFF-Fire Station Impact Fees | | | | | | |
| Fire Station Reloc & Construction | 9255 | - | - | - | - | - |
| Total | | - | - | - | - | - |
| PFF-Library Impact Fees | | | | | | |
| Book Augmentation Fund | 9202 | 334,744 | 159,306 | 239,303 | 263,576 | 206,638 |
| Express Checkout Machines | 9238 | 94,244 | - | - | - | - |
| Total | | 428,988 | 159,306 | 239,303 | 263,576 | 206,638 |
| PFF-Police Station Impact Fees | | | | | | |
| SEB 4th Floor Police Telecomm. | 9832 | 369,990 | (2,415) | - | - | - |
| Total | | 369,990 | (2,415) | - | - | - |
| PFF-Parkland Impact Fees | | | | | | |
| La Morada Neighborhood Park | 9173 | 26,833 | 73,314 | 90,133 | - | - |
| William Long Park Phase II | 9184 | 4,607 | - | - | - | - |
| John Peiri Neighborhood Park | 9204 | 623 | - | - | - | - |
| Fong Park (Blossom Ranch) | 9207 | 3,840 | 245 | - | - | - |
| Hatch Ranch Park (4 Acre) | 9226 | - | (55) | - | - | - |
| Spanos Park Baxter | 9229 | 2,030 | 486 | - | - | - |
| Oakmore and Montego Park | 9254 | 1,390 | 2,194 | - | - | - |
| Feather River Dr. Dog Park | 9259 | 1,026 | 342 | - | - | - |
| N Stockton III Reimbursement | 9268 | (29,857) | - | - | - | 7,651 |
| Cannery Park (2.7 Acres) | 9270 | 83 | - | - | - | - |
| New Park Fencing | 9273 | 675 | - | - | - | - |
| Detention Basin Soccer Complex | 9815 | 37,633 | 20,778 | 17,585 | 19,570 | 22,406 |
| Total | | 48,883 | 97,304 | 107,718 | 19,570 | 30,057 |
| PFF-Street Tree Impact Fees | | | | | | |
| Street Tree Planting | 9118 | 2,295 | 76 | 675 | - | - |
| Total | | 2,295 | 76 | 675 | - | - |
| PFF-Street Signs Impact Fees | | | | | | |
| Street Name Sign Installation | 9176 | 75 | - | - | - | - |
| Total | | 75 | - | - | - | - |
| PFF-Street Lights Impact Fees | | | | | | |
| Wood Pole Replacement | 3020/PW1523 | - | - | - | - | 41,396 |
| Street Light Installation | 9191 | 3,242 | - | - | - | - |
| Total | | 3,242 | - | - | - | 41,396 |



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PUBLIC IMPROVEMENT EXPENDITURE DETAIL

| | Project No. | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---------------------------------------|-------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| PFF-Air Quality Impact Fees | | | | | | |
| Trip Reduction Program | 9195 | - | - | - | - | - |
| Green Initiatives | 9276 | 45,956 | 36,146 | 14,131 | 16,075 | 13,665 |
| Farmington Rd /Mariposa | 9701 | 19,748 | - | - | - | - |
| Traffic Signal Control Systems | 9906 | (37,391) | - | 300,394 | - | - |
| Fiber Optic Network Expansion | 9741 | 3,325 | 15,295 | 58,260 | 21,961 | - |
| Benjamin Holt/Cumbrhd Ts | 9743 | 630 | 7,069 | 45,301 | - | - |
| Benjamin Holt/Inglewood Ts | 9744 | 536 | 6,464 | - | - | 1,721 |
| BRT Plll (Hammer Lane) | 9745 | 26,590 | 132,068 | 35,772 | (15,765) | - |
| Davis Rd/Wagner Height Ts | 9746 | 2,272 | 17,298 | 911 | - | - |
| Wilson Way, Adaptive Tcs | 9747 | 800 | 17,664 | 950 | 1,524 | (755) |
| Fresno St Traffic Signals | 9907 | (2,818) | - | - | - | - |
| Traffic Signal Modifications | 9934 | - | 145,510 | 44,491 | - | - |
| Pershing/Acacia Traffic Signal | 9959 | (12,986) | - | - | - | - |
| Total | | 46,662 | 377,514 | 500,210 | 23,795 | 14,631 |
| PFF-Wastewater Connection Fees | | | | | | |
| Church St. Sanitary | 7703 | 1,872,666 | 3,850 | 32 | 100 | - |
| Oversize Collection Lines | 7713 | 70,757 | 26,056 | 72,018 | 56,793 | - |
| RWCF Staged Expansion | 9901 | - | - | - | - | - |
| Westside Sewer Interceptor | 9921 | - | - | - | - | - |
| Capitalization | | (1,935,595) | (29,643) | (72,050) | (56,793) | - |
| Total | | 7,828 | 263 | - | 100 | - |
| PFF-Water Connection Fees | | | | | | |
| Service System Additions-Non Cap | 7602 | 18,603 | 19,730 | 26,873 | 19,388 | - |
| Transmission Mains | 7623 | 22,331 | 1,908 | - | - | - |
| Water Supply-New Wells | 7618 | - | - | - | - | - |
| Capitalization | | (22,331) | (1,852) | - | - | - |
| Total | | 18,603 | 19,786 | 26,873 | 19,388 | - |
| Total -All Public Improvements | | \$ 9,639,968 | \$ 8,540,818 | \$ 3,023,898 | \$ 1,077,054 | \$ 337,574 |

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



**Public Facilities Fee Report
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Project Listing - Five Year Capital Improvement Program 2016-2021 - PFF

(Dollars in thousands)

| | Project No. | Remaining Appropriation at 6/30/16 | 2016-2021 | | | | 2020-21 Projected |
|---|-------------|------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | | | 2016-17 Adopted | 2017-18 Projected | 2018-19 Projected | 2019-20 Projected | |
| Parks/Parkland Citywide | | | | | | | |
| Misasi Park | 9131 | \$ 2 | \$ - | \$ - | \$ - | \$ - | - |
| La Morada Neighborhood Park | 9173 | 1,598 | - | - | - | - | - |
| John Peri Neighborhood Park | 9204 | 60 | - | - | - | - | - |
| Fong Park (Blossom Ranch) | 9207 | 772 | - | - | - | - | - |
| Spanos Parks Baxter | 9229 | 20 | - | - | - | - | - |
| Feather River Drive Dog Park | 9259 | 5 | - | - | - | - | - |
| Detention Basin Soccer Complex | 9815 | 59 | - | - | - | - | - |
| Oregone Ranch Park Site - 6 Acres | 0000 | - | - | - | - | - | 2,963 |
| Oregone Ranch Park Site - 7 Acres | 0000 | - | - | - | - | - | 3,405 |
| Westlake Villages Park - 11.5 Acres | 9269 | 1 | - | - | - | - | 5,311 |
| Oakmore Montego Neighborhood Park -6 Acres | 9254 | 123 | - | - | - | - | - |
| Cannery Park 2.7 Acre Neighborhood Park | 9270 | 14 | - | - | - | 2,533 | - |
| Cannery Park 7.48 Acre Neighborhood Park | 9271 | - | - | - | - | - | 994 |
| | | 2,657 | - | - | - | 2,533 | 3,380 |
| | | | | | | | 16,053 |
| Library | | | | | | | |
| New Library | 1432 | 150 | - | - | - | - | - |
| Northwest Branch Library on Thornton Road | 9112 | 527 | - | - | - | - | - |
| Library Book Collector Augmentation | 9202 | 135 | - | - | - | - | - |
| New Library Facility Study | 9262 | 472 | - | - | - | - | - |
| Northwest Stockton Multi-Purpose | 9737 | 3,003 | - | - | - | - | - |
| Northeast Branch Library | 9953 | 763 | - | - | - | - | - |
| New Library- North Stockton Facility | 0000 | - | - | - | - | - | 13,150 |
| Northwest Branch Library on Thornton Road | 0000 | - | - | - | - | - | 10,115 |
| | | 5,050 | - | - | - | - | 23,265 |
| Air Quality Citywide | | | | | | | |
| Filbert Street/Miner Avenue Traffic Signal | 1310 | 35 | - | - | - | - | - |
| Pershing Avenue Corridor Adaptive Traffic Control | 1311 | - | 55 | - | - | - | - |
| March Lane Adaptive Traffic Control | 1312 | - | 35 | - | - | - | - |
| Montauban /Swain Roundabout | 1315 | 15 | - | - | - | - | - |
| Green Initiatives | 9276 | 314 | - | - | - | - | - |
| Fiber Optic Network Expansion | 9741 | 81 | - | - | - | - | - |
| Traffic Signal Control System | 9906 | 138 | - | - | - | - | - |
| Traffic Signal New Installations Program | 9933 | - | - | - | - | - | 777 |
| | | 583 | 90 | - | - | - | 777 |

Project Listing - Five Year Capital Improvement Program 2016-2021 - PFF

(Dollars in thousands)

| | Project No. | Remaining Appropriation at 6/30/16 | 2016-17 Adopted | 2017-18 Projected | 2018-19 Projected | 2019-20 Projected | 2020-21 Projected |
|--|-------------|------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | | |
| Regional Street Improvements | | | | | | | |
| Arch Road/SR99 Interchange Improvements | 9944 | 175 | - | - | - | - | - |
| Lower Sacramento Road Widening | 0000 | - | - | - | - | 3,203 | 654 |
| | | 175 | - | - | - | 3,203 | 654 |
| Street Improvement Fees | | | | | | | |
| Filbert Street/Miner Avenue Traffic Signal | 1310 | 35 | - | - | - | - | - |
| French Camp Road/I-5 Interchange Landscaping | 1418 | 750 | - | - | - | - | - |
| Tam O'Shanter Drive / Castle Oaks Drive Roundabout | 1443 | 65 | - | - | - | - | - |
| Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St | 1516 | 43 | - | 113 | - | - | - |
| Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes | 1518 | 19 | 15 | - | - | - | - |
| Little John Creek Reimb. Agreem. | 9165 | 140 | - | - | - | - | - |
| Lower Sac. Rd Reimb Agreem. | 9261 | 181 | - | - | - | - | - |
| Arch Rd/B St Reimb Agreem. | 9277 | 2 | - | - | - | - | - |
| Manthey Road Relocation COS | 9281 | 170 | - | - | - | - | - |
| Farmington Rd 8th Mariposa | 9701 | 38 | - | - | - | - | - |
| El Dorado St. Widening | 9706 | 16 | - | - | - | - | - |
| N. Stockton I5/Mainline Int | 9710 | 66 | - | - | - | - | - |
| Developers Reimbursements | 9711 | 5,853 | - | - | - | - | - |
| 8 Mile Road/UPRR West Separation | 9716 | 1,134 | - | - | - | - | - |
| Lower Sacramento Rd. widening/UPRR | 9718 | 108 | - | - | - | - | - |
| Eight Mile/SR 99 Interchange | 9719 | 135 | - | - | - | - | - |
| Morada Lane/SR 99 Interchange | 9720 | 43 | - | - | - | - | - |
| Thornton Road Widening | 9828 | 93 | - | - | - | - | - |
| Eight Mile/UPRR East Grade Separation | 9829 | 126 | - | - | - | - | - |
| Sperry Road Extension | 9837 | 76 | 32 | - | - | - | - |
| Hammer/SR99 Interchange Imps | 9942 | 535 | - | - | - | - | - |
| Bus Rapid Transit 1-B | 1515 | 33 | - | - | 300 | - | - |
| West Lane Traffic Responsiveness Signal Control | 0000 | - | - | 24 | - | - | - |
| Grant Match Program | 0000 | - | - | 100 | 300 | 300 | 300 |
| | | 9,661 | 47 | 237 | 600 | 300 | 300 |

Project Listing - Five Year Capital Improvement Program 2016-2021 - PFF

(Dollars in thousands)

| | Project No. | Remaining Appropriation at 6/30/16 | 2016-17 Adopted | 2017-18 Projected | 2018-19 Projected | 2019-20 Projected | 2020-21 Projected |
|---|-------------|------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Street Trees Citywide | | | | | | | |
| Street Tree Planting | 9118 | 292 | - | - | - | - | - |
| Residential Development Street Trees | 1524 | 50 | - | - | - | - | - |
| | | 342 | - | - | - | - | - |
| Street Signs Citywide | | | | | | | |
| Street Name Sign Installation | 9176 | 59 | - | - | - | - | - |
| Residential Development Signs | 1525 | 80 | - | - | - | - | - |
| | | 139 | - | - | - | - | - |
| Street Lights Citywide | | | | | | | |
| Wood Pole Replacement & Infill Stet Lighting Program Installation | 1523 | - | - | - | - | - | 511 |
| Installation | 9191 | 128 | - | - | - | - | - |
| Installation | 9191 | 39 | - | - | - | - | - |
| Installation | 9191 | 195 | - | - | - | - | - |
| | | 362 | - | - | - | - | 511 |
| Traffic Signals | | | | | | | |
| Traffic Signal Modification | 9934 | - | - | - | - | - | - |
| Benjamin Holt Cumberland traffic Signal | 9743 | 3 | - | - | - | - | - |
| Benjamin Holt Drive/Inglewood Avenue Traffic Signal | 9744 | 2 | - | - | - | - | - |
| Benjamin Holt Drive/Inglewood Avenue Traffic Signal | 9744 | 1 | - | - | - | - | - |
| Arch Road Traffic Signal Fiber Optic | 7239 | 75 | - | - | - | - | - |
| Arch Road Traffic Signal Fiber Optic | 7239 | 40 | - | - | - | - | - |
| Traffic Signal Control System Program | 1522 | 20 | - | - | - | - | - |
| Traffic Signal Control System Program | 1522 | 10 | - | - | - | - | - |
| Traffic Signal Control System Program | 1522 | 30 | - | - | - | - | - |
| Miracle Mile Street Lighting Replacement | 0000 | - | - | - | - | 105 | 507 |
| | | 181 | - | - | - | 105 | 507 |
| Total-Public Facilities Fee Projects | | \$ 19,150 | \$ 137 | \$ 237 | \$ 600 | \$ 6,141 | \$ 42,067 |