

Public Facilities Fee Annual Report

Fiscal Year 2020-21



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





CITY OF STOCKTON

City of Stockton

Public Facilities Fee (PFF) Report

Fiscal Year 2020-21

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CITY OF STOCKTON

CITY COUNCIL



KEVIN J. LINCOLN II
MAYOR



CHRISTINA FUGAZI
VICE MAYOR
District 5



SOL JOBRACK
COUNCILMEMBER
District 1



DAN WRIGHT
COUNCILMEMBER
District 2



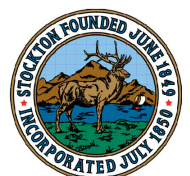
PAUL CANEPA
COUNCILMEMBER
District 3



SUSAN LENZ
COUNCILMEMBER
District 4



KIMBERLEY WARMSLEY
COUNCILMEMBER
District 6



City of Stockton

Public Facilities Fee (PFF) Report

Fiscal Year 2020-21

PRINCIPAL OFFICIALS

City Officials

| | | |
|---------------------|----------------|--------|
| Kevin J. Lincoln II | Mayor | |
| Christina Fugazi | Vice Mayor | Dist 5 |
| Sol Jobrack | Council Member | Dist 1 |
| Dan Wright | Council Member | Dist 2 |
| Paul Canepa | Council Member | Dist 3 |
| Susan Lenz | Council Member | Dist 4 |
| Jesús Andrade | Council Member | Dist 6 |

Executive Team

| | |
|-------------------|--|
| Harry Black | City Manager |
| John Luebberke | City Attorney |
| Eliza Garza | City Clerk |
| John Alita | Deputy City Manager |
| Maraskeshia Smith | Deputy City Manager |
| Jay Kapoor | Chief Financial Officer |
| William Crew | Director of Community Development |
| Jodi Almassy | Director of Public Works/City Engineer |
| Eric Jones | Police Chief |
| Richard Edwards | Fire Chief |
| Carrie Wright | Director of Economic Development |
| Suzy Daveluy | Director of Community Services |
| Allison Dichoso | Director of Human Resources |
| Norbert Ruijling | Director of Information Technology |
| John Abrew | Director of Municipal Utilities |

December 7, 2021

TO: Harry Black, City Manager

FROM: Jay Kapoor, Chief Financial Officer

SUBJECT: **FY 2020-21 PUBLIC FACILITY FEE ANNUAL REPORTS**

In accordance with the provisions of the State of California and Government Code Section 66006, as amended, I hereby submit the Annual Report for the Public Facilities Fee (PFF) program of the City of Stockton for the fiscal year ended June 30, 2021. The prior fiscal year's data is for comparative purposes only. State law requires the City to prepare and make available to the public an Annual Report for each fund established to account for PFFs within 180 days of the end of the fiscal year. The City Council must consider the Annual Report of the Public Facilities Fee Program at a regularly scheduled public meeting, no less than fifteen days after the information is made available to the public.

Background

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

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

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

This report outlines the purpose for each of these fees. All PFFs (Regional Transportation Impact Fees, Water Impact Mitigation Fees, County Facilities Impact Fees, Agricultural Land Mitigation Impact Fees and Mossdale Tract Development Fees) are collected and retained by the City, then remitted on a quarterly or semi annual basis to the appropriate entity.

Information in the Annual Report

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

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

The "Supplemental Reports" section contains information regarding deferred impact fees (accounts receivable balances) and inter-fund loans representing borrowing amongst City government funds. Per the City's Administrative Guidelines for the Public Facilities Fee Program, the City of Stockton has a fee deferral program. As of June 30, 2021, the City deferred \$696,156 in fees under this program. This amount does not reflect fees the City waived in whole or in part under programs meant to encourage certain development.

The City also has \$4,885,483 in outstanding PFF interfund loans. In August of 2018, City Council approved a repayment plan for these outstanding PFF interfund loans (Reso. #2018-08-21-1107).

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


JAY KAPOOR
CHIEF FINANCIAL OFFICER

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

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

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

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

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

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

City of Stockton

Public Facilities Fee Report, FY 2020-21

relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.*

** See the City's Fiscal Years 2019 – 2024 Capital Improvement Program adoption for more information.*

B. ADDITIONAL NOTES

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

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

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

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

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased in accord with the Engineering News Record Construction Cost Index, at which time the Capital Improvement Program has been updated to reflect those costs. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. The City is in the process of updating its General Plan.

D. FUNDING OF INFRASTRUCTURE

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2024. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Public Facilities Fee Report, FY 2020-21

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

E. DESCRIPTION OF PUBLIC FACILITY FEES, as required by California Government Code Section 66006 (b):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Stockton

Public Facilities Fee Report, FY 2020-21

PASS THROUGH FEES

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

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

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

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

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

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2021

PFF Fee Revenues Summary

This report provides a summary the total revenues for all impact fee types and the changes of revenues from prior fiscal year and the current fiscal year. As of June 30, 2021, the total PFF revenues is \$18,115,762, a decrease of 13% from prior fiscal year.

| Fee Type | FY2019-20 Revenues | FY2020-21 Revenues | Changes | Percentage Changes |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Traffic Signals Impact Fee | \$ 246,103 | \$ 416,967 | \$ 170,864 | 69% |
| Street Improvements Fee | \$ 2,055,403 | \$ 932,722 | \$ (1,122,681) | -55% |
| Community Recreation Centers Fee | \$ 30,508 | \$ 26,110 | \$ (4,398) | -14% |
| City Office Spaces Fee | \$ 41,495 | \$ 28,904 | \$ (12,591) | -30% |
| Fire Stations Impact Fee | \$ 70,862 | \$ 60,447 | \$ (10,415) | -15% |
| Libraries Impact Fee | \$ 479,819 | \$ 84,743 | \$ (395,076) | -82% |
| Police Stations Fee | \$ 76,872 | \$ 63,276 | \$ (13,596) | -18% |
| Parks and Recreation Fee | \$ 307,855 | \$ 12,359 | \$ (295,496) | -96% |
| Street Trees Fee | \$ 15,925 | \$ (552) | \$ (16,477) | -103% |
| Street Signs Fee | \$ 9,760 | \$ 20,701 | \$ 10,941 | 112% |
| Street Lights Impact Fee | \$ 18,633 | \$ (645) | \$ (19,278) | -103% |
| Air Quality Impact Fee | \$ 754,554 | \$ 578,388 | \$ (176,166) | -23% |
| Administration Fee | \$ 538,768 | \$ 871,102 | \$ 332,334 | 62% |
| Regional Transportation Impact Fee | \$ 2,143,364 | \$ 2,962,222 | \$ 818,858 | 38% |
| Water Connection Fee | \$ 3,378,266 | \$ 1,653,851 | \$ (1,724,415) | -51% |
| Delta Water Surface Fee | \$ 3,009,671 | \$ 5,798,789 | \$ 2,789,118 | 93% |
| Wastewater Connection Fee | \$ 7,532,021 | \$ 4,606,378 | \$ (2,925,643) | -39% |
| Total Fee Revenues | \$ 20,709,879 | \$ 18,115,762 | \$ (2,594,117) | -13% |

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2021

PFF Fee Expenditures Summary

This report provides a summary of expenditures of all PFF fee types and the increase and decrease of expenditures from prior fiscal year and the current fiscal year. The table below shows that as of June 30, 2021, the total PFF expenditures is \$9,624,281, an increase of 2% expenditures as compared to prior fiscal year.

| Fee Type | FY2019-20 Expenditures | FY2020-21 Expenditures | Changes | Percentage Changes |
|------------------------------------|---------------------------|---------------------------|-------------------|-----------------------|
| Traffic Signals Impact Fee | \$ - | \$ 200,000 | \$ 200,000 | 100% |
| Street Improvements Fee | \$ 4,842,135 | \$ 137,299 | \$ (4,704,836) | -97% |
| Community Recreation Centers Fee | \$ 25,443 | \$ 25,565 | \$ 122 | 0% |
| City Office Spaces Fee | \$ - | \$ 757 | \$ 757 | 100% |
| Fire Stations Impact Fee | \$ 35,291 | \$ 34,187 | \$ (1,104) | -3% |
| Libraries Impact Fee | \$ 326,760 | \$ 1,048,514 | \$ 721,754 | 221% |
| Police Stations Fee | \$ 18,683 | \$ 17,752 | \$ (931) | -5% |
| Parks and Recreation Fee | \$ - | \$ 15,927 | \$ 15,927 | 100% |
| Street Trees Fee | \$ - | \$ 137 | \$ 137 | 100% |
| Street Signs Fee | \$ - | \$ 68 | \$ 68 | 100% |
| Street Lights Impact Fee | \$ - | \$ 161 | \$ 161 | 100% |
| Air Quality Impact Fee | \$ 228,948 | \$ (81,163) | \$ (310,111) | -135% |
| Administration Fee | \$ 175,943 | \$ 245,730 | \$ 69,787 | 40% |
| Regional Transportation Impact Fee | \$ 2,528 | \$ 4,324 | \$ 1,796 | 71% |
| Water Connection Fee | \$ - | \$ 2,479,500 | \$ 2,479,500 | 100% |
| Delta Water Surface Fee | \$ - | \$ 2,759 | \$ 2,759 | 100% |
| Wastewater Connection Fee | \$ 3,760,085 | \$ 5,492,764 | \$ 1,732,679 | 46% |
| Total Expenditures | \$ 9,415,816 | \$ 9,624,281 | \$ 208,465 | 2% |

City of Stockton - Public Facilities Fee (PFF)

For the Fiscal Year Ended June 30, 2021

PFF Available Fund Balances Summary

This summary report provides the available fund balances (excluding encumbrances and CIP appropriations) for each PFF fee type and the changes in available fund balances for all PFF funds. As of June 30, 2021, the total PFF available fund balance is \$40,052,586, an increase of \$2,206,824 from prior fiscal year.

| Fee Type | FY2019-20 Fund Balance | FY2020-21 Fund Balance | Changes | Percentage Changes |
|--|---------------------------|---------------------------|---------------------|-----------------------|
| Traffic Signals Impact Fee | \$ 1,181,964 | \$ 1,598,271 | \$ 416,307 | 35% |
| Street Improvements Fee | \$ 10,680,479 | \$ 7,911,699 | \$ (2,768,780) | -26% |
| Community Recreation Centers Fee | \$ (2,496,144) | \$ (2,506,509) | \$ (10,365) | 0% |
| City Office Spaces Fee | \$ 283,886 | \$ 301,125 | \$ 17,239 | 6% |
| Fire Stations Impact Fee | \$ (1,524,383) | \$ (1,509,031) | \$ 15,352 | -1% |
| Libraries Impact Fee | \$ 650,023 | \$ 697,339 | \$ 47,316 | 7% |
| Police Stations Fee | \$ 76,871 | \$ (576,649) | \$ (653,520) | -850% |
| Parks and Recreation Fee | \$ 5,004,053 | \$ 5,000,483 | \$ (3,570) | 0% |
| Street Trees Fee | \$ 52,310 | \$ 53,141 | \$ 831 | 2% |
| Street Signs Fee | \$ 38,115 | \$ 58,749 | \$ 20,634 | 54% |
| Street Lights Impact Fee | \$ 99,592 | \$ 198,769 | \$ 99,177 | 100% |
| Air Quality Impact Fee | \$ 3,507,859 | \$ 4,795,986 | \$ 1,288,127 | 37% |
| Administration Fee | \$ 1,754,591 | \$ 1,827,521 | \$ 72,930 | 4% |
| Regional Transportation Impact Fee | \$ 9,743,106 | \$ 12,701,004 | \$ 2,957,898 | 30% |
| Water Connection Fee | \$ (3,586,885) | \$ (5,591,357) | \$ (2,004,472) | 56% |
| Delta Water Surface Fee | \$ 3,073,882 | \$ 8,869,910 | \$ 5,796,028 | 189% |
| Wastewater Connection Fee | \$ 9,306,443 | \$ 6,222,135 | \$ (3,084,308) | -33% |
| Total PFF Available Fund Balances | \$ 37,845,762 | \$ 40,052,586 | \$ 2,206,824 | 6% |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Traffic Signal Impact Fee Fund 310-311 - All Zones

Income Statement

Beginning Fund Balance:

City wide (610)
 Zone 1 (611)
 Zone 2 (612)
 Zone 3 (613)
 Zone 4 (614)

Total Beginning Fund Balance

Revenues:

Permit fees:
 City wide (610)
 Zone 1 (611)
 Zone 2 (612)
 Zone 3 (613)
 Zone 4 (614)

Interest:

City wide (610)
 Zone 1 (611)
 Zone 2 (612)
 Zone 3 (613)
 Zone 4 (614)

Other miscellaneous:
 City wide (610)

Total Revenues

Expenditures:

Operating:
 City wide (610)
 Capital improvement (CIP):
 City wide (610)

Total Expenditures

Other Financing Sources (Uses):

Transfers in:
 Transfers out:
 City wide (610)

Total Other Financing Sources (Uses)

Excess (Deficiency) of Revenues Over Expenditures:

City wide (610)
 Zone 1 (611)
 Zone 2 (612)
 Zone 3 (613)
 Zone 4 (614)

Total Excess (Deficiency) of Revenues Over Expenditures

Ending Fund Balance:

City wide (610)
 Zone 1 (611)
 Zone 2 (612)
 Zone 3 (613)
 Zone 4 (614)

Total Ending Fund Balance

| FY 2019-20 | FY 2020-21 |
|------------|------------|
|------------|------------|

| | |
|---------------------|---------------------|
| \$ 434,315 | \$ 508,805 |
| \$ 238,254 | \$ 267,495 |
| \$ 225,435 | \$ 268,746 |
| \$ 342,823 | \$ 402,687 |
| \$ 150,541 | \$ 189,737 |
| \$ 1,391,368 | \$ 1,637,470 |

| | |
|-------------------|-------------------|
| \$ 53,953 | \$ 123,614 |
| \$ 18,306 | \$ 81,714 |
| \$ 32,400 | \$ 81,233 |
| \$ 43,727 | \$ 53,279 |
| \$ 31,616 | \$ 72,205 |
| \$ 20,537 | \$ 22,530 |
| \$ 10,934 | \$ (5,207) |
| \$ 10,912 | \$ (5,009) |
| \$ 16,137 | \$ (7,697) |
| \$ 7,580 | \$ (3,464) |
| \$ - | \$ 3,769 |
| \$ 246,102 | \$ 416,967 |

| | |
|-------------|------------------|
| \$ - | \$ 661 |
| \$ - | \$ 81,180 |
| \$ - | \$ 81,841 |

| | |
|-------------|---------------------|
| \$ - | \$ - |
| \$ - | \$ (118,820) |
| \$ - | \$ (118,820) |

| | |
|-------------------|-------------------|
| \$ 74,490 | \$ (50,748) |
| \$ 29,240 | \$ 76,507 |
| \$ 43,311 | \$ 76,224 |
| \$ 59,864 | \$ 45,583 |
| \$ 39,196 | \$ 68,741 |
| \$ 246,101 | \$ 216,307 |

| | |
|---------------------|---------------------|
| \$ 508,805 | \$ 458,057 |
| \$ 267,495 | \$ 344,002 |
| \$ 268,746 | \$ 344,970 |
| \$ 402,687 | \$ 448,269 |
| \$ 189,737 | \$ 258,478 |
| \$ 1,637,470 | \$ 1,853,776 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Traffic Signal Impact Fee Fund 310-311 - All Zones

| Balance Sheet | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Assets: | | |
| Cash and cash equivalent | \$ 1,632,905 | \$ 1,852,915 |
| Interest receivable | \$ 6,251 | \$ 4,703 |
| Accounts receivable | \$ 9,571 | \$ 7,706 |
| Deferred fees revenue | \$ 2,293 | \$ 13,192 |
| Allowance for uncollectible | \$ (7,489) | \$ (7,489) |
| Total Assets | \$ 1,643,532 | \$ 1,871,027 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Retention | \$ - | \$ 4,059 |
| Deferred fees revenue | \$ 6,062 | \$ 13,192 |
| Total Liabilities | \$ 6,062 | \$ 17,251 |
| Total fund balance | \$ 1,637,470 | \$ 1,853,776 |
| CIP appropriations/reserved for encumbrances | \$ 455,505 | \$ 255,505 |
| Ending Available Fund Balance (Deficit) | \$ 1,181,965 | \$ 1,598,271 |

Traffic Signal Impact Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY2020-21, Traffic Signal Impact Fee Fund collected total revenues from all fee areas of \$416,967 compared to prior fiscal year of \$246,102. The fund expended a total of \$81,841 and transferred out of \$118,820 to CIP fund in FY 2020-21. The ending fund balance on June 30, 2021 is \$1,853,776.

Other Financing Sources (uses) (Transfers In and Transfers Out):

The fund transferred out of \$118,820 to CIP fund for capital improvement projects.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$13,192 since the program inception.

City of Stockton - Public Facilities Fee (PFF) Report

Traffic Signal Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | TRIP ENDS PER UNIT | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|--|---------------|-----------------|--------------------|---------------------------------|---------------------------------|
| Single Family (Detached PURD, SFD) | Single Family | D.U | 10 | \$ 110.00 | \$ 110.00 |
| Condominium (PURD, SFA) | Multi-family | D.U. | 8.6 | \$ 94.00 | \$ 94.00 |
| Mobile Home | Multi-family | D.U. | 5.4 | \$ 59.00 | \$ 59.00 |
| Apartment | Multi-family | D.U. | 6.1 | \$ 66.50 | \$ 66.50 |
| Retirement Village | Guestroom | D.U. | 3.3 | \$ 36.00 | \$ 36.00 |
| Hotel | Guestroom | Room | 11 | \$ 122.00 | \$ 122.00 |
| Motel | Guestroom | Room | 9.6 | \$ 106.00 | \$ 106.00 |
| Daycare/Preschool | Retail | 1000 sq ft | 79 | \$ 866.00 | \$ 866.00 |
| Daycare/Preschool | Retail | Student | 5 | \$ 55.00 | \$ 55.00 |
| Elementary/Intermediate School | * | Student | 0.5 | \$ 5.50 | \$ 5.50 |
| High School | * | Student | 1.2 | \$ 13.25 | \$ 13.25 |
| Junior College/Community College | * | Student | 1.6 | \$ 17.75 | \$ 17.75 |
| University | * | Student | 2.4 | \$ 26.50 | \$ 26.50 |
| Church and Accessory Uses | * | 1000 sq ft | 7.7 | \$ 84.50 | \$ 84.50 |
| Industrial-Warehouse Manufacturer | Warehouse | 1000 sq ft | 7.6 | \$ 83.25 | \$ 83.25 |
| Industrial-Warehouse Manufacturer | Warehouse | Acre | 80.8 | \$ 885.00 | \$ 885.00 |
| Industrial Service | Retail | 1000 sq ft | 20.26 | \$ 223.00 | \$ 223.00 |
| Truck Terminal/Distribution Center | Warehouse | 1000 sq ft | 9.86 | \$ 108.00 | \$ 108.00 |
| Mini/Self Storage | Warehouse | 1000 sq ft | 2.8 | \$ 30.75 | \$ 30.75 |
| Lumber Yard | Retail | 1000 sq ft | 34.5 | \$ 379.00 | \$ 379.00 |
| Lumber Yard w/open storage and sales | Retail | Acre | 148 | \$ 1,622.00 | \$ 1,622.00 |
| Home Improvement Center | Retail | 1000 sq ft | 64.6 | \$ 709.00 | \$ 709.00 |
| Shopping Centers (in square feet): | | | | | |
| less than 50,000 | Retail | 1000 sq ft | 116 | \$ 1,271.00 | \$ 1,271.00 |
| 50,000 to 99,999 | Retail | 1000 sq ft | 79.1 | \$ 866.00 | \$ 866.00 |
| 100,000 to 199,999 | Retail | 1000 sq ft | 60.4 | \$ 662.00 | \$ 662.00 |
| 200,000 to 299,999 | Retail | 1000 sq ft | 49.9 | \$ 547.00 | \$ 547.00 |
| 300,000 to 399,999 | Retail | 1000 sq ft | 44.4 | \$ 486.00 | \$ 486.00 |
| 400,000 to 499,999 | Retail | 1000 sq ft | 41.6 | \$ 456.00 | \$ 456.00 |
| 500,000 to 999,999 | Retail | 1000 sq ft | 35.5 | \$ 389.00 | \$ 389.00 |
| 1,000,000 to 1,250,000 | Retail | 1000 sq ft | 31.5 | \$ 345.00 | \$ 345.00 |
| Boat Launching Ramp | Retail | Space | 3 | \$ 33.50 | \$ 33.50 |
| Free-Standing Retail/Neighborhood Market | Retail | 1000 sq ft | 73.7 | \$ 808.00 | \$ 808.00 |
| Ambulance Dispatch | Retail | 1000 sq ft | 73.7 | \$ 808.00 | \$ 808.00 |
| Service Station (> 2 pumps or 4 nozzles) | Retail | Site | 748 | \$ 8,193.00 | \$ 8,193.00 |
| Truck Stop | Retail | Site | 825 | \$ 9,036.00 | \$ 9,036.00 |
| Used Car Lot (no service) | Retail | Acre | 55 | \$ 603.00 | \$ 603.00 |
| New Car Dealer/New Boat Dealer/Car Rental | Retail | 1000 sq ft | 44.3 | \$ 485.00 | \$ 485.00 |
| Auto center Dealership | Retail | 1000 sq ft | 31.25 | \$ 342.00 | \$ 342.00 |
| General Auto Repair/Body Shop | Retail | 1000 sq ft | 27.2 | \$ 298.00 | \$ 298.00 |
| Self Service Car Wash | Retail | Stall | 52 | \$ 571.00 | \$ 571.00 |
| Automatic Car Wash | Retail | Site | 900 | \$ 9,859.00 | \$ 9,859.00 |
| Auto Supply | Retail | 1000 sq ft | 89 | \$ 976.00 | \$ 976.00 |
| Drug Store/Pharmacy | Retail | 1000 sq ft | 43.9 | \$ 482.00 | \$ 482.00 |
| Discount Store | Retail | 1000 sq ft | 71.16 | \$ 780.00 | \$ 780.00 |
| Supermarket | Retail | 1000 sq ft | 125.5 | \$ 1,373.00 | \$ 1,373.00 |
| Convenience Market | Retail | 1000 sq ft | 574.48 | \$ 6,293.00 | \$ 6,293.00 |
| Convenience Market dispensing Fuel (maximum of 2 pumps or 4 nozzles) | Retail | 1000 SF | 887.06 | \$ 9,718.00 | \$ 9,718.00 |
| Clothing Store | Retail | 1000 SF | 31.3 | \$ 343.00 | \$ 343.00 |
| Paint/Hardware Store | Retail | 1000 SF | 51.3 | \$ 562.00 | \$ 562.00 |
| Variety Store | Retail | 1000 SF | 14.4 | \$ 157.00 | \$ 157.00 |

City of Stockton - Public Facilities Fee (PFF) Report

Traffic Signal Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | TRIP ENDS PER UNIT | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|---|---------------|-----------------|--------------------|---------------------------------|---------------------------------|
| Single Family (Detached PURD, SFD) | Single Family | D.U | 10 | \$ 110.00 | \$ 110.00 |
| Condominium (PURD, SFA) | Multi-family | D.U. | 8.6 | \$ 94.00 | \$ 94.00 |
| Video Rental Store | Retail | 1000 SF | 57.3 | \$ 628.00 | \$ 628.00 |
| Furniture Store/Appliance Store | Retail | 1000 SF | 4.35 | \$ 47.50 | \$ 47.50 |
| Department Store | Retail | 1000 SF | 35.8 | \$ 391.00 | \$ 391.00 |
| Hair Salon/Dog Grooming | Retail | 1000 SF | 25.5 | \$ 279.00 | \$ 279.00 |
| Bar/Tavern | Retail | 1000 SF | 40 | \$ 438.00 | \$ 438.00 |
| Laundromat/Dry Cleaners | Retail | 1000 SF | 50 | \$ 548.00 | \$ 548.00 |
| Bakery/Craft Store/Yogurt Shop | Retail | 1000 SF | 43.9 | \$ 482.00 | \$ 482.00 |
| Carpet-Floor/Interior Decorator | Retail | 1000 SF | 5.6 | \$ 61.00 | \$ 61.00 |
| Financial Institution | Office | 1000 SF | 189.95 | \$ 2,081.00 | \$ 2,081.00 |
| Financial Institution w/drive-up | Office | 1000 SF | 290 | \$ 3,178.00 | \$ 3,178.00 |
| Free Standing Automatic Teller | Office | Unit | 160 | \$ 1,753.00 | \$ 1,753.00 |
| Mortgage Company | Office | 1000 SF | 60.4 | \$ 662.00 | \$ 662.00 |
| Quality Restaurant (Breakfast not served) | Retail | 1000 SF | 95.62 | \$ 1,046.00 | \$ 1,046.00 |
| Dinner House Restaurant/Dinner Only | Retail | 1000 SF | 56.3 | \$ 617.00 | \$ 617.00 |
| High Turnover/Sit Down Restaurant/Pizza | Retail | 1000 SF | 164.4 | \$ 1,801.00 | \$ 1,801.00 |
| Fast Food Restaurant | Retail | 1000 SF | 777.29 | \$ 8,514.00 | \$ 8,514.00 |
| Fast Food Restaurant w/drive-thru | Retail | 1000 SF | 680 | \$ 7,450.00 | \$ 7,450.00 |
| Library | Office | 1000 SF | 45.5 | \$ 497.00 | \$ 497.00 |
| Hospital | Office | Bed | 12.2 | \$ 135.00 | \$ 135.00 |
| Hospital | Office | 1000 SF | 16.9 | \$ 186.00 | \$ 186.00 |
| Nursing Home/Convalescent Center | Guestroom | Bed | 2.7 | \$ 30.00 | \$ 30.00 |
| Clinic/Weight Loss/Aerobics/Karate/Dance | Office | 1000 SF | 23.8 | \$ 262.00 | \$ 262.00 |
| Medical Office | Office | 1000 SF | 54.6 | \$ 597.00 | \$ 597.00 |
| General Office to Medical Office | Office | 1000 SF | 36.9 | \$ 405.00 | \$ 405.00 |
| General Office (in square feet): | | | | | |
| less than 100,000 | Office | 1000 SF | 17.7 | \$ 195.00 | \$ 195.00 |
| Over 100,000 | Office | 1000 SF | 14.3 | \$ 156.00 | \$ 156.00 |
| Office Park | Office | 1000 SF | 11.4 | \$ 125.00 | \$ 125.00 |
| Government Offices | Office | 1000 SF | 68.9 | \$ 755.00 | \$ 755.00 |
| Public Clubhouse/Meeting Rooms, Halls | Office | 1000 SF | 19 | \$ 208.00 | \$ 208.00 |
| Recreation Center (private development) | Office | 1000 SF | 30 | \$ 328.00 | \$ 328.00 |
| Family Recreation Center-Billiards, etc. | Retail | 1000 SF | 60.4 | \$ 662.00 | \$ 662.00 |
| Batting Cages | Retail | Cage | 6 | \$ 65.50 | \$ 65.50 |
| Tennis/Racquetball Club | Retail | Court | 30 | \$ 328.00 | \$ 328.00 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee; Per California Government Code Section 66001(e), Public Facility Fees (PFF) are non-refundable.

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Street Improvement Impact Fee Fund 310-312

| | FY 2019-20 | FY 2020-21 |
|--|-----------------------|----------------------|
| Income Statement | | |
| Beginning Fund Balance: | \$ 25,117,123 | \$ 22,469,704 |
| Revenues: | | |
| Permit fees | \$ 863,649 | \$ 934,939 |
| Interest | \$ 901,430 | \$ (2,217) |
| Other miscellaneous | \$ 290,324 | \$ - |
| Total Revenues | \$ 2,055,403 | \$ 932,722 |
| Expenditures: | | |
| Operating | \$ 22,481 | \$ 32,546 |
| Capital improvement (CIP) | \$ 4,819,654 | \$ 47,578 |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ 4,842,135 | \$ 80,124 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ 183,439 | \$ - |
| Transfers out | \$ (44,126) | \$ (57,175) |
| Total Other Financing Sources (Uses) | \$ 139,313 | \$ (57,175) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (2,647,419) | \$ 795,423 |
| Ending Fund Balance | \$ 22,469,704 | \$ 23,265,127 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 22,408,528 | \$ 23,284,909 |
| Interest receivable | \$ 87,266 | \$ 57,318 |
| Accounts receivable | \$ 271,376 | \$ 246,412 |
| Allowance for uncollectible - Account receivable | \$ (114,816) | \$ (114,816) |
| Deferred fees revenue | \$ - | \$ 459,533 |
| PFF interfund loan receivables | \$ 3,214,787 | \$ 3,256,742 |
| PFF inter-fund loan allowance | \$ (3,214,787) | \$ (3,256,742) |
| Total Assets | \$ 22,652,354 | \$ 23,933,356 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 24,496 |
| Retention | \$ - | \$ 1,550 |
| Deferred fees revenue | \$ 182,650 | \$ 642,183 |
| Total Liabilities | \$ 182,650 | \$ 668,229 |
| Total fund balance | \$ 22,469,704 | \$ 23,265,127 |
| CIP appropriations/reserved for encumbrances | \$ 11,789,227 | \$ 15,353,428 |
| Ending Available Fund Balance (Deficit) | \$ 10,680,477 | \$ 7,911,699 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Street Improvement Impact Fee Fund 310-312

Street Improvement Impact Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY2020-21, Street Improvement Fee collected total revenues of \$932,722, compared to the prior fiscal year of \$2,055,403. The fund expended a total of \$80,124 and transferred out of \$57,175 in FY 2020-21. The ending fund balance on June 30, 2021 is \$23,265,127

Other Financing Sources (Transfers In and Transfers Out):

(a). The fund did not receive PFF interfund loan repayments in FY 2020-21 as required by required by Council Reso. #2018-08-21-1107.

(b). The fund also has three transfers out in the amount of \$24,898 to Community Centers Fund, \$17,057 to Police Station Fund, and \$15,221 to CIP fund.

PFF Interfund Loans:

As of June 30, 2021, the Street Improvements Fee Fund has total PFF interfund loans receivable of \$3,256,742 (\$2,551,550 from Community Recreation Centers Fund and \$705,192 from Police Stations Fund). The total outstanding balance was recorded as "Allowance for Uncollectible". As specified by Council Resolution #2018-08-21-1107, the owing fund are required to make annual payments by using excess revenues collected until the loans are paid in full.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$642,183 since the program inception.

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Street Improvements Reimbursement Agreements:

As of June 30, 2021, the City has four different Street Improvement Reimbursement Agreements with a total of \$10,395,873 for future infrastructure projects. The details of these agreements are discussed as follows:

(1). In March of 2001, the City entered into a reimbursement agreement with the Spanos Park Development Company for the design and construction of the traffic signal at the Eight Mile Road / Thornton Road intersection (Council Reso. #2001-03-01-0140). Reimbursement to the developer was estimated at \$201,850. On June 30, 2021, the remaining balance is \$201,850

((2). In July of 2007, the City entered into a reimbursement agreement with Dean A. Spanos for the construction of Trinity Parkway from the Bear Creek Bridge to Otto Drive (Council Reso. #2007-07-07-0329). The reimbursement agreement was estimated at \$7,598,782 (with cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement). The balance on June 30, 2021 is \$6,598,782.

(3). In November of 2007, the City entered a reimbursement agree with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek (Council Reso. #2007-11-07-0489). The reimbursement agreement was estimated at \$3,095,241. The remaining balance at June 30, 2021 is \$3,095,241.

4). In December of 2008, the City entered into a reimbursement agreement with Lodi Unified School District for the construction of street and water system improvements at McNair High School along West Morada Lane (Council Reso. #2008-12-08-0471). The reimbursement agreement was estimated at \$1,890,307 (with \$1,712,892 fund by Street Improvements Impact Fees and \$177,412 funded by Water Connection Fees). The balance at June 30, 2021 is \$500,000.

City of Stockton - Public Facilities Fee (PFF) Report

Street Improvements Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|--|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 2,412.00 | \$ 2,412.00 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 3,177.00 | \$ 3,177.00 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 931.50 | \$ 931.50 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 13,226.00 | \$ 13,226.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 9,656.00 | \$ 9,656.00 |
| Guest Room | Residential - Existing City Limits | Per Room | \$ 5,157.50 | \$ 5,157.50 |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | \$ 5,157.50 | \$ 5,157.50 |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 13,226.00 | \$ 13,226.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 9,656.00 | \$ 9,656.00 |
| Guest Room | Residential - Outside City Limits | Per Room | \$ 5,157.50 | \$ 5,157.50 |
| High Cube warehouse / distribution buildings over 500,000 sq. ft. & ceiling height over 27 feet) | Multipliers for Specific Land Use | Per 1,000 sq ft | \$ 0.059 | \$ 0.059 |
| Church and Accessory Uses | Multipliers for Specific Land Use | Per 1,000 sq ft | \$ 0.396 | \$ 0.396 |
| Elementary School | Multipliers for Specific Land Use | Per 1,000 sq ft | \$ 0.154 | \$ 0.154 |
| Elementary School | Multipliers for Specific Land Use | Per Student | \$ 0.010 | \$ 0.010 |
| High School | Multipliers for Specific Land Use | Per 1,000 sq ft | \$ 0.462 | \$ 0.462 |
| High School | Multipliers for Specific Land Use | Per Student | \$ 0.040 | \$ 0.040 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee; Fees are applied for "Fee Areas 3 & 4" only.

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Community Recreation Centers Fee Fund 310-313

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-----------------------|-----------------------|
| Beginning Fund Balance: | \$ 56,541 | \$ 30,508 |
| Revenues: | | |
| Permit fees | \$ 28,163 | \$ 27,253 |
| Interest | \$ 2,345 | \$ (1,143) |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 30,508 | \$ 26,110 |
| Expenditures: | | |
| Operating | \$ - | \$ 667 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ 25,443 | \$ 24,898 |
| Total Expenditures | \$ 25,443 | \$ 25,565 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ 25,443 | \$ 24,898 |
| Transfers out | \$ (56,541) | \$ - |
| Total Other Financing Sources (Uses) | \$ (31,098) | \$ 24,898 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (26,033) | \$ 25,443 |
| Ending Fund Balance | \$ 30,508 | \$ 55,951 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 30,183 | \$ 56,472 |
| Interest receivable | \$ 325 | \$ 128 |
| Accounts receivable | \$ 312 | \$ 312 |
| Total Assets | \$ 30,820 | \$ 56,912 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 649 |
| Retention | \$ - | \$ - |
| Due to other funds | \$ 2,526,652 | \$ 2,551,550 |
| PFF inter-fund loan allowance | \$ (2,526,652) | \$ (2,551,550) |
| Deferred fees revenue | \$ 312 | \$ 312 |
| Total Liabilities | \$ 312 | \$ 961 |
| Total fund balance | \$ 30,508 | \$ 55,951 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 10,909 |
| Net outstanding interfund loans balance | \$ 2,526,652 | \$ 2,551,550 |
| Ending Available Fund Balance (Deficit) | \$ (2,496,145) | \$ (2,506,509) |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Community Recreation Centers Fee Fund 310-313

Community Recreation Centers Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY2020-21, the fund received total revenue of \$26,110 compared to prior fiscal year of \$30,508 and incurred \$25,565 of interest and operating expenses. As of June 30, 2021 the fund balance is \$55,951.

Other Financing Sources (Transfers In and Transfers Out):

In FY2020-21, the fund received a transfer in of \$24,898 for the accrued interest to be recorded as "Allowance for Uncollectable" interfund loan. The fund did not make an interfund loan repayment in FY 2021 as required by Council Reso# 2018-08-21-1107.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$312 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2021, the fund has total interfund loan balance of \$2,551,550 owed to Street Improvement Fund and was recorded as "Allowance for Interfund Loans." As specified by Council Reso. #2018-08-21-1107, this fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

City of Stockton - Public Facilities Fee (PFF) Report

Community Recreation Centers Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 39.50 | \$ 39.50 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 20.25 | \$ 20.25 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 23.25 | \$ 23.25 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 481.00 | \$ 481.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 405.00 | \$ 405.00 |
| Guest Room | Residential - Existing City Limits | Per Room | Exempted | Exempted |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 481.00 | \$ 481.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 405.00 | \$ 405.00 |
| Guest Room | Residential - Outside City Limits | Per Room | Exempted | Exempted |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

City Office Space Impact Fee Fund 310-314

Income Statement

| | FY 2019-20 | FY 2020-21 |
|--|-------------------|-------------------|
| Beginning Fund Balance: | \$ 242,391 | \$ 283,886 |
| Revenues: | | |
| Permit fees | \$ 30,821 | \$ 30,027 |
| Interest | \$ 11,973 | \$ (1,123) |
| Other miscellaneous | \$ (1,299) | \$ - |
| Total Revenues | \$ 41,495 | \$ 28,904 |
| Expenditures: | | |
| Operating | \$ - | \$ 757 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 757 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 41,495 | \$ 28,147 |
| Ending Fund Balance | \$ 283,886 | \$ 312,033 |

Balance Sheet

| | | |
|--|-------------------|-------------------|
| Assets: | | |
| Cash and cash equivalent | \$ 284,089 | \$ 314,487 |
| Interest receivable | \$ 1,096 | \$ 768 |
| Accounts receivable | \$ 9,165 | \$ 7,891 |
| Allowance for uncollectible - Account receivable | \$ (5,873) | \$ (5,873) |
| Deferred fees receivable | \$ - | \$ 4,366 |
| Total Assets | \$ 288,477 | \$ 321,639 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 649 |
| Retention | \$ - | \$ - |
| Due to other funds | \$ - | \$ - |
| PFF inter-fund loan allowance | \$ - | \$ - |
| Deferred fees revenue | \$ 4,591 | \$ 8,957 |
| Total Liabilities | \$ 4,591 | \$ 9,606 |
| Total fund balance | \$ 283,886 | \$ 312,033 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 10,909 |
| Ending Available Fund Balance (Deficit) | \$ 283,886 | \$ 301,125 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 City Office Space Impact Fee Fund 310-314

City Office Space Impact Fee Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY2020-21, the fund collected total revenues of \$28,904, compared to prior fiscal year of \$41,495 and incurred \$757 in operating expenditures. The ending fund balance on June 30, 2021 is \$312,033.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$8,957 since the program inception.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

City Office Space Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 43.75 | \$ 43.75 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 22.50 | \$ 22.50 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 25.50 | \$ 25.50 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 467.00 | \$ 467.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 391.00 | \$ 391.00 |
| Guest Room | Residential - Existing City Limits | Per Room | \$ 49.00 | \$ 49.00 |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | \$ 49.00 | \$ 49.00 |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 467.00 | \$ 467.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 391.00 | \$ 391.00 |
| Guest Room | Residential - Outside City Limits | Per Room | \$ 49.00 | \$ 49.00 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Fire Stations Impact Fee Fund 310-315

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-----------------------|-----------------------|
| Beginning Fund Balance: | \$ 120,031 | \$ 70,862 |
| Revenues: | | |
| Permit fees | \$ 65,866 | \$ 62,811 |
| Interest | \$ 4,996 | \$ (2,365) |
| Other miscellaneous | | \$ - |
| Total Revenues | \$ 70,862 | \$ 60,446 |
| Expenditures: | | |
| Operating | \$ - | \$ 690 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ 35,291 | \$ 33,497 |
| Total Expenditures | \$ 35,291 | \$ 34,187 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ 35,291 | \$ 33,497 |
| Transfers out | \$ (120,031) | \$ - |
| Total Other Financing Sources (Uses) | \$ (84,740) | \$ 33,497 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (49,169) | \$ 59,756 |
| Ending Fund Balance | \$ 70,862 | \$ 130,618 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 70,151 | \$ 130,973 |
| Interest receivable | \$ 711 | \$ 295 |
| Accounts receivable | \$ 730 | \$ 730 |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ 3,965 |
| Total Assets | \$ 71,592 | \$ 135,963 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 649 |
| Retention | \$ - | \$ - |
| Due to other funds | \$ 1,595,245 | \$ 1,628,741 |
| PFF inter-fund loan allowance | \$ (1,595,245) | \$ (1,628,741) |
| Deferred fees revenue | \$ 730 | \$ 4,695 |
| Total Liabilities | \$ 730 | \$ 5,344 |
| Total fund balance | \$ 70,862 | \$ 130,618 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 10,909 |
| Net outstanding interfund loans balance | \$ 1,595,245 | \$ 1,628,741 |
| Ending Available Fund Balance (Deficit) | \$ (1,524,383) | \$ (1,509,031) |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Fire Stations Impact Fee Fund 310-315

Fire Stations Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$60,446, compared to prior fiscal year of \$70,862 and incurred \$34,187 of interest expense and operating expenses. The ending fund balance on June 30, 2021 is \$130,618, including transfers in and transfers out.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2020-21, the fund has a transfer in of \$33,496 for the accrued interest on PFF interfund loan to be recorded as "Allowance for Uncollectable" interfund loan. The fund did not make a transfer out or interfund loan repayment to Libraries Fund in FY 2020-21 as required by Council Reso. #2018-08-21-1107.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$4,695 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2021, this fund has a total interfund loan balance of \$1,628,741 owed to Libraries Fund and was recorded as "Allowance for Interfund Loans." As specified by Council Reso. #2018-08-21-1107, this fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

City of Stockton - Public Facilities Fee (PFF) Report

Fire Stations Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 118.50 | \$ 118.50 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 61.00 | \$ 61.00 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 54.00 | \$ 54.00 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 781.00 | \$ 781.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 658.00 | \$ 658.00 |
| Guest Room | Residential - Existing City Limits | Per Room | \$ 44.50 | \$ 44.50 |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | \$ 44.50 | \$ 44.50 |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 781.00 | \$ 781.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 658.00 | \$ 658.00 |
| Guest Room | Residential - Outside City Limits | Per Room | \$ 44.50 | \$ 44.50 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Libraries Impact Fee Fund 310-316

| | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Income Statement | | |
| Beginning Fund Balance: | \$ 9,189,115 | \$ 9,426,914 |
| Revenues: | | |
| Permit fees | \$ 67,456 | \$ 62,921 |
| Interest | \$ 412,363 | \$ 21,822 |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 479,819 | \$ 84,743 |
| Expenditures: | | |
| Operating | \$ - | \$ 3,931 |
| Capital improvement (CIP) | \$ 326,760 | \$ 50,481 |
| Other miscellaneous | \$ - | \$ - |
| Debt services (including interest) | \$ - | \$ - |
| Total Expenditures | \$ 326,760 | \$ 54,412 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ 120,031 | \$ - |
| Transfers out | \$ (35,291) | \$ (994,102) |
| Total Other Financing Sources (Uses) | \$ 84,740 | \$ (994,102) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 237,799 | \$ (963,771) |
| Ending Fund Balance | \$ 9,426,914 | \$ 8,463,143 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 9,415,308 | \$ 8,440,423 |
| Interest receivable | \$ 36,407 | \$ 23,369 |
| Accounts receivable | \$ 755 | \$ 755 |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ 7,618 |
| Due from other funds | \$ 1,595,245 | \$ 1,628,741 |
| PFF inter-fund loan allowance | \$ (1,595,245) | \$ (1,628,741) |
| Total Assets | \$ 9,452,470 | \$ 8,472,165 |
| Liabilities: | | |
| Accounts payable | \$ 24,801 | \$ 649 |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ 755 | \$ 8,373 |
| Total Liabilities | \$ 25,556 | \$ 9,022 |
| Total fund balance | \$ 9,426,914 | \$ 8,463,143 |
| CIP appropriations/reserved for encumbrances | \$ 8,776,891 | \$ 7,765,804 |
| Ending Available Fund Balance (Deficit) | \$ 650,023 | \$ 697,339 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Libraries Impact Fee Fund 310-316

Libraries Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$84,743, compared to prior fiscal year of \$479,819, and incurred \$54,412 of expenditures and transferred out of \$994,102. As of June 30, 2021, the ending fund balance is \$8,463,143.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2020-21, the fund did not receive PFF interfund loan payment required by Council Reso. #2018-08-21-1107. The fund has transferred out of \$994,102 (\$33,496 to Fire Stations Fund as adjustment for the "Allowances for Uncollectible" on PFF interfund loans and \$960,606 to CIP fund for the construction of the NE Branch McNair Library).

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$8,373 since the program inception.

Other Long-Term Liabilities/Receivables:

As of June 30, 2021, the fund has no long-term liabilities. The fund has an interfund loan receivable from Fire Stations Fund in the amount of \$1,628,741.

City of Stockton - Public Facilities Fee (PFF) Report

Libraries Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 94.50 | \$ 94.50 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 48.50 | \$ 48.50 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 56.00 | \$ 56.00 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 902.00 | \$ 902.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 761.00 | \$ 761.00 |
| Guest Room | Residential - Existing City Limits | Per Room | \$ 85.50 | \$ 85.50 |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | \$ 85.50 | \$ 85.50 |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 902.00 | \$ 902.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 761.00 | \$ 761.00 |
| Guest Room | Residential - Outside City Limits | Per Room | \$ 85.50 | \$ 85.50 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Police Stations Impact Fee Fund 310-317

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Beginning Fund Balance: | \$ 126,898 | \$ 76,871 |
| Revenues: | | |
| Permit fees | \$ 71,284 | \$ 68,367 |
| Interest | \$ 5,588 | \$ (5,091) |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 76,872 | \$ 63,276 |
| Expenditures: | | |
| Operating | \$ - | \$ 695 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ 18,683 | \$ 17,057 |
| Total Expenditures | \$ 18,683 | \$ 17,752 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ 18,683 | \$ 17,057 |
| Transfers out | \$ (126,898) | \$ - |
| Total Other Financing Sources (Uses) | \$ (108,215) | \$ 17,057 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (50,026) | \$ 62,581 |
| Ending Fund Balance | \$ 76,871 | \$ 139,452 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 78,957 | \$ 145,239 |
| Interest receivable | \$ 769 | \$ 325 |
| Accounts receivable | \$ 18,655 | \$ 16,047 |
| Allowance for uncollectible - Account receivable | \$ (11,931) | \$ (11,931) |
| Deferred fees receivable | \$ - | \$ 8,865 |
| Total Assets | \$ 86,450 | \$ 158,545 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 649 |
| Retention | \$ - | \$ - |
| Due to other funds | \$ 688,135 | \$ 705,192 |
| PFF inter-fund loan allowance | \$ (688,135) | \$ (705,192) |
| Deferred fees revenue | \$ 9,578 | \$ 18,444 |
| Total Liabilities | \$ 9,578 | \$ 19,093 |
| Total Fund Balance | \$ 76,871 | \$ 139,452 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 10,909 |
| Net outstanding interfund loans balance | \$ 688,135 | \$ 705,192 |
| Ending Available Fund Balance (Deficit) | \$ (611,264) | \$ (576,649) |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Police Stations Impact Fee Fund 310-317

Police Stations Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$63,276 compared to prior fiscal year of \$76,872 and incurred \$17,752 interest and operating expense. The ending fund balance on June 30, 2021 is \$139,452, including transfers in and transfers out.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2020-21, the fund has a transfer in of \$17,057 for the accrued interest on PFF interfund loans to be recorded as "Allowance for Uncollectable" interfund loan. The fund has no transfer out or has not made PFF interfund loan repayment to Street Improvement Fund for the interfund loans payment required by Council Reso. #2018-08-21-1107.

Deferral Program:

In 2017, the City Council approved (Council Reso #2017-01-24-1210) a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the fund has a total deferred PFF fees of \$18,444 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2021, the fund has total outstanding interfund loan balance of \$705,192 owed to Street Improvement Fund and was recorded as "Allowance for Interfund Loans." As required by Council Reso. # 2018-08-21-1107, the fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

City of Stockton - Public Facilities Fee (PFF) Report

Police Stations Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 105.50 | \$ 105.50 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 54.00 | \$ 54.00 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 62.00 | \$ 62.00 |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 591.00 | \$ 591.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 497.00 | \$ 497.00 |
| Guest Room | Residential - Existing City Limits | Per Room | \$ 99.50 | \$ 99.50 |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | \$ 99.50 | \$ 99.50 |
| Single Family Units | Residential - Outside City Limits | Per Unit | \$ 591.00 | \$ 591.00 |
| Multiple Family Units | Residential - Outside City Limits | Per Unit | \$ 497.00 | \$ 497.00 |
| Guest Room | Residential - Outside City Limits | Per Room | \$ 99.50 | \$ 99.50 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Parkland Impact Fee Fund 310-318

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Beginning Fund Balance: | \$ 7,206,492 | \$ 7,514,347 |
| Revenues: | | |
| Permit fees | \$ 3,917 | \$ 22,384 |
| Interest | \$ 303,938 | \$ (10,025) |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 307,855 | \$ 12,359 |
| Expenditures: | | |
| Operating | \$ - | \$ 15,927 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 15,927 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 307,855 | \$ (3,568) |
| Ending Fund Balance | \$ 7,514,347 | \$ 7,510,779 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 7,485,156 | \$ 7,505,400 |
| Interest receivable | \$ 29,191 | \$ 18,683 |
| Accounts receivable | \$ - | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 7,514,347 | \$ 7,524,083 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ 13,304 |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ - | \$ 13,304 |
| Total Fund Balance | \$ 7,514,347 | \$ 7,510,779 |
| CIP appropriations/reserved for encumbrances | \$ 2,510,295 | \$ 2,510,295 |
| Ending Available Fund Balance (Deficit) | \$ 5,004,052 | \$ 5,000,483 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Parkland Impact Fee Fund 310-318

Parkland Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$12,359 compared to prior fiscal year of \$307,855 and incurred \$15,927 operating expenditures. The ending fund balance on June 30, 2021 is \$7,510,779.

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

None.

Deferral Program:

None.

Other Long-Term Liabilities:

As of June 30, 2021, the fund has one outstanding reimbursement agreement. On January 11, 2011, the City entered a Parkland Acquisition and Development Reimbursement Agreement with Woodside 05N, LP and Destinations Investors 5000 LLC for the land acquisition and construction of Dorothea Mae Pitts Park, also known as North Stockton Park III. The City agreed to reimburse Woodside in the amount of \$906,936 and Destinations in the amount of \$1,118,063. Per Council Reso. #2011-01-11-0003, the City made initial payments of \$496,890 to Destinations Investors and \$403,110 to Woodside 05N. The remaining reimbursement balance on June 30, 2021 is \$1,124,999 (\$503,826 is owed to Woodside and \$621,173 is owed to Destinations).

City of Stockton - Public Facilities Fee (PFF) Report

Parkland Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | Exempted | Exempted |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | Exempted | Exempted |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | Exempted | Exempted |
| Single Family Units | Residential - Existing City Limits | Per Unit | \$ 2,789.00 | \$ 2,789.00 |
| Multiple Family Units | Residential - Existing City Limits | Per Unit | \$ 1,712.00 | \$ 1,712.00 |
| Guest Room | Residential - Existing City Limits | Per Room | Exempted | Exempted |
| Single Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Multiple Family Units | Residential - Greater Downtown | Per Unit | Exempted | Exempted |
| Guest Room | Residential - Greater Downtown | Per Unit | Exempted | Exempted |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Street Trees Impact Fee Fund 310-319

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-------------------|-------------------|
| Beginning Fund Balance: | \$ 378,306 | \$ 394,231 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | \$ 15,925 | \$ (552) |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 15,925 | \$ (552) |
| Expenditures: | | |
| Operating | \$ - | \$ 137 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 137 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 15,925 | \$ (689) |
| Ending Fund Balance | \$ 394,231 | \$ 393,542 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 392,699 | \$ 392,564 |
| Interest receivable | \$ 1,532 | \$ 977 |
| Accounts receivable | \$ - | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 394,231 | \$ 393,542 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 394,231 | \$ 393,542 |
| CIP appropriations/reserved for encumbrances | \$ 341,921 | \$ 340,401 |
| Ending Available Fund Balance (Deficit) | \$ 52,310 | \$ 53,141 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Street Trees Impact Fee Fund 310-319

Street Trees Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund has not received any fee revenues. Instead, it incurred a loss of \$552 in interest revenues due to the Fair Market Value adjustment. There were expenditures in the amount of \$137 in FY 2020-21. The ending fund balance on June 30, 2021 is \$393,542.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Street Trees Impact Fee Schedule

Fiscal Year 2020-21

| PERMIT TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|---------------------------|----------|-----------------|---------------------------------|---------------------------------|
| Tree without root barrier | N/A | Per Tree | \$ 140.00 | \$ 140.00 |
| Tree with root barrier | N/A | Per Tree | \$ 195.00 | \$ 195.00 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Street Signs Impact Fee Fund 310-320

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-------------------|-------------------|
| Beginning Fund Balance: | \$ 167,142 | \$ 176,902 |
| Revenues: | | |
| Permit fees | \$ 2,576 | \$ 20,610 |
| Interest | \$ 7,184 | \$ 91 |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 9,760 | \$ 20,701 |
| Expenditures: | | |
| Operating | \$ - | \$ 68 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 68 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 9,760 | \$ 20,633 |
| Ending Fund Balance | \$ 176,902 | \$ 197,535 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 176,221 | \$ 197,052 |
| Interest receivable | \$ 681 | \$ 483 |
| Accounts receivable | \$ - | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 176,902 | \$ 197,535 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 176,902 | \$ 197,535 |
| CIP appropriations/reserved for encumbrances | \$ 138,786 | \$ 138,786 |
| Ending Available Fund Balance (Deficit) | \$ 38,116 | \$ 58,749 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Street Signs Impact Fee Fund 310-320

Street Signs Impact Fee Fund Annual Report Notes

Purpose:

Provides for necessary street signs as new development is established.

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$20,701 compared to prior fiscal year of \$9,760 and incurred \$68 in investment interest expense. The ending fund balance on June 30, 2021 is \$197,535.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Street Signs Impact Fee Schedule

Fiscal Year 2020-21

| SIGN TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|------------------|----------|-----------------|---------------------------------|---------------------------------|
| Street Name Sign | N/A | Per Sign | \$ 286.25 | \$ 286.25 |
| Regulatory Sign | N/A | Per Sign | \$ 434.50 | \$ 434.50 |
| Speed Limit Sign | N/A | Per Sign | \$ 205.75 | \$ 205.75 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Street Lights In Lieu Impact Fee Fund 310-321 (All Areas)

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-------------------|-------------------|
| Beginning Fund Balance: | \$ 442,729 | \$ 461,361 |
| Revenues: | | |
| Permit fees | \$ - | \$ - |
| Interest | \$ 18,633 | \$ (645) |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 18,633 | \$ (645) |
| Expenditures: | | |
| Operating | \$ - | \$ 161 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 161 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 18,633 | \$ (806) |
| Ending Fund Balance | \$ 461,361 | \$ 460,555 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 459,569 | \$ 459,412 |
| Interest receivable | \$ 1,792 | \$ 1,143 |
| Accounts receivable | \$ - | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 461,361 | \$ 460,555 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 461,361 | \$ 460,555 |
| CIP appropriations/reserved for encumbrances | \$ 361,769 | \$ 261,769 |
| Ending Available Fund Balance (Deficit) | \$ 99,592 | \$ 198,786 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Street Lights In Lieu Impact Fee Fund 310-321 (All Areas)

Street Lights In Lieu Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund has not received any fee revenues. Instead, it incurred a loss of \$645 interest revenues due to the Fair Market Value adjustments and an investment interest expense of \$161. The ending fund balance on June 30, 2021 is \$460,555.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Street Lights In Lieu Impact Fee Schedule

Fiscal Year 2020-21

| TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|----------------------|----------|-----------------|---------------------------------|---------------------------------|
| Street Light In Lieu | N/A | Per Linear Foot | \$ 34.50 | \$ 34.50 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Air Quality Impact Fee Fund 310-322

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Beginning Fund Balance: | \$ 4,125,774 | \$ 4,644,880 |
| Revenues: | | |
| Permit fees | \$ 567,552 | \$ 571,469 |
| Interest | \$ 187,002 | \$ 6,919 |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 754,554 | \$ 578,388 |
| Expenditures: | | |
| Operating | \$ - | \$ 41,883 |
| Capital improvement (CIP) | \$ 228,948 | \$ (133,138) |
| Other miscellaneous | \$ - | \$ 448 |
| Total Expenditures | \$ 228,948 | \$ (90,807) |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ (6,500) | \$ (9,644) |
| Total Other Financing Sources (Uses) | \$ (6,500) | \$ (9,644) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 519,106 | \$ 659,551 |
| Ending Fund Balance | \$ 4,644,880 | \$ 5,304,431 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 4,626,921 | \$ 5,292,242 |
| Interest receivable | \$ 17,716 | \$ 12,870 |
| Accounts receivable | \$ 374 | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 4,645,011 | \$ 5,305,112 |
| Liabilities: | | |
| Accounts payable | \$ 131 | \$ 681 |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ 131 | \$ 681 |
| Total Fund Balance | \$ 4,644,880 | \$ 5,304,431 |
| CIP appropriations/reserved for encumbrances | \$ 1,137,021 | \$ 508,445 |
| Ending Available Fund Balance (Deficit) | \$ 3,507,859 | \$ 4,795,986 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Air Quality Impact Fee Fund 310-322

Air Quality Impact Fee Fund Annual Report Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$578,388 compared to prior fiscal year of \$754,554 and received \$186,882 reimbursement from the Federal Government for the multi-years CIP projects. The fund incurred \$96,075 expenditures for the capital outlay and operating costs and transferred out of \$9,644 to the CIP fund. The ending fund balance on June 30, 2021 is \$5,304,431.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2020-21, the fund has transferred out of \$9,644 as part of the multi-projects cost allocations.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Air Quality Impact Fee Schedule

Fiscal Year 2020-21

| BUILDING TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------|-----------------|-----------------|---------------------------------|---------------------------------|
| Office / High Density | Non-Residential | Per 1,000 sq ft | \$ 329.00 | \$ 329.00 |
| Retail / Medium Density | Non-Residential | Per 1,000 sq ft | \$ 689.00 | \$ 689.00 |
| Warehouse / Low Density | Non-Residential | Per 1,000 sq ft | \$ 405.00 | \$ 405.00 |
| Single Family Units | Residential | Per Unit | \$ 187.00 | \$ 187.00 |
| Multiple Family Units | Residential | Per Unit | \$ 127.00 | \$ 127.00 |
| Guest Room | Residential | Per Room | \$ 120.00 | \$ 120.00 |

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

PFF Administrative Fee Fund 310-323

| | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Income Statement | | |
| Beginning Fund Balance: | \$ 1,391,765 | \$ 1,754,590 |
| Revenues: | | |
| PFF Administrative Fees | \$ 477,802 | \$ 829,875 |
| Interest | \$ 60,966 | \$ 41,227 |
| Other miscellaneous | \$ - | \$ - |
| Total Revenues | \$ 538,768 | \$ 871,102 |
| Expenditures: | | |
| Operating | \$ - | \$ 245,695 |
| Capital improvement (CIP) | \$ 175,943 | \$ 35 |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ 175,943 | \$ 245,730 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 362,825 | \$ 625,372 |
| Ending Fund Balance | \$ 1,754,590 | \$ 2,379,962 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 1,767,271 | \$ 2,419,855 |
| Interest receivable | \$ 5,703 | \$ 5,658 |
| Accounts receivable | \$ 986 | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 1,773,960 | \$ 2,425,513 |
| Liabilities: | | |
| Accounts payable | \$ 19,369 | \$ 45,550 |
| Retention | \$ - | \$ - |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ 19,369 | \$ 45,550 |
| Total Fund Balance | \$ 1,754,590 | \$ 2,379,962 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 552,441 |
| Ending Available Fund Balance (Deficit) | \$ 1,754,590 | \$ 1,827,521 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

PFF Administrative Fee Fund 310-323

PFF Administrative Fee Fund Annual Report Notes

Purpose:

Provides for Administrative costs of Public Facilities Fees Program.

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the Administrative Fee Fund collected total revenues of \$871,102 compared to prior fiscal year of \$538,768 and incurred \$245,730 in operating expenditures. The ending fund balance on June 30, 2021 is \$2,379,962.

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

None.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Regional Transportation Impact Fee (RTIF) Fund 310-324

Income Statement

| | FY 2019-20 | FY 2020-21 |
|--|---------------------|----------------------|
| Beginning Fund Balance: | \$ 7,602,273 | \$ 9,743,106 |
| Revenues: | | |
| Permit fees | \$ 1,748,815 | \$ 2,918,767 |
| Interest | \$ 394,546 | \$ 43,455 |
| Other miscellaneous | | \$ - |
| Total Revenues | \$ 2,143,361 | \$ 2,962,222 |
| Expenditures: | | |
| Operating | \$ 2,528 | \$ 4,324 |
| Capital improvement (CIP) | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ 2,528 | \$ 4,324 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 2,140,833 | \$ 2,957,898 |
| Ending Fund Balance | \$ 9,743,106 | \$ 12,701,004 |

Balance Sheet

| | | |
|--|----------------------|----------------------|
| Assets: | | |
| Cash and cash equivalent | \$ 10,009,902 | \$ 13,187,513 |
| Interest receivable | \$ 37,088 | \$ 30,788 |
| Accounts receivable | \$ 10,795 | \$ - |
| Allowance for uncollectible - Account receivable | \$ - | \$ - |
| Deferred fees receivable | \$ - | \$ - |
| Total Assets | \$ 10,057,785 | \$ 13,218,301 |
| Liabilities: | | |
| Accounts payable | \$ 2,107 | \$ - |
| Retention | \$ - | \$ - |
| Due to other governments | \$ 312,573 | \$ 517,298 |
| Deferred fees revenue | \$ - | \$ - |
| Total Liabilities | \$ 314,680 | \$ 517,298 |
| Total Fund Balance | \$ 9,743,106 | \$ 12,701,004 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ - |
| Ending Available Fund Balance (Deficit) | \$ 9,743,106 | \$ 12,701,004 |

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2021 Regional Transportation Impact Fee (RTIF) Fund 310-324

Regional Transportation Impact Fee Notes

Purpose:

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$2,962,222 compared to the prior fiscal year of \$2,143,361 and incurred \$4,324 in investment interest expense. The ending fund balance on June 30, 2021 is \$12,701,004.

Other Financing Sources (Transfers In and Transfers Out):

None.

Deferral Program:

None.

City of Stockton - Public Facilities Fee (PFF) Report Regional Transportation Impact Fee (RTIF) Schedule Fiscal Year 2020-21

| BUILDING PERMIT TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|-------------------------------------|-----------------|-----------------|---------------------------------|---------------------------------|
| Office / Guest Rooms / High Density | Non-Residential | Per 1,000 Sq Ft | \$ 1,760.00 | \$ 1,800.00 |
| Retail / Medium Density | Non-Residential | Per 1,000 Sq Ft | \$ 1,400.00 | \$ 1,430.00 |
| Commercial / Industrial | Non-Residential | Per 1,000 Sq Ft | \$ 1,060.00 | \$ 1,090.00 |
| High Cube Warehouse / Low Density | Non-Residential | Per 1,000 Sq Ft | \$ 440.00 | \$ 450.00 |
| Single Family Units | Residential | Per Unit | \$ 3,510.92 | \$ 3,598.34 |
| Multiple Family Units | Residential | Per Unit | \$ 2,106.55 | \$ 2,159.00 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee; RTIF fees are set by San Joaquin Council of Governments.

For additional information or questions regarding to Regional Transportation Impact Fees, contact the San Joaquin Council of Governments at (209) 235-0389.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2021

Water Connections Fee Fund 600-605

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|-----------------------|-----------------------|
| Beginning Fund Balance | \$ (5,448,357) | \$ (3,586,885) |
| Revenues: | | |
| Water connection fees | \$ 954,681 | \$ 1,645,609 |
| Interest | \$ (136,153) | \$ 8,242 |
| Other reimbursement - Federal | \$ 2,559,738 | \$ - |
| Total Revenues | \$ 3,378,266 | \$ 1,653,851 |
| Expenditures: | | |
| Operating | \$ - | \$ (1,134) |
| Land acquisition | \$ - | \$ 77,469 |
| Capital improvement (CIP) | \$ 180,107 | \$ 1,063,404 |
| Credit capitalization | \$ (180,107) | \$ (1,140,873) |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ (1,134) |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out - CIP contribution | \$ - | \$ (1,140,873) |
| Transfers out - Debt services - 2018A Water Bond Series | \$ (1,516,794) | \$ (1,339,761) |
| Total Other Financing Sources (Uses) | \$ (1,516,794) | \$ (2,480,634) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,861,472 | \$ (825,649) |
| Ending Fund Balance | \$ (3,586,885) | \$ (4,412,534) |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ (4,104,595) | \$ (4,582,252) |
| Interest receivable | \$ (13,845) | \$ (8,072) |
| Accounts receivable | \$ - | \$ - |
| Due from other governments | \$ 569,530 | \$ 569,530 |
| Total Assets | \$ (3,548,910) | \$ (4,020,794) |
| Liabilities: | | |
| Accounts payable | \$ 37,974 | \$ 357,039 |
| Retention | \$ - | \$ 34,701 |
| Total Liabilities | \$ 37,974 | \$ 391,740 |
| Total Fund Balance | \$ (3,586,885) | \$ (4,412,534) |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 1,178,823 |
| Ending Available Fund Balance (Deficit) | \$ (3,586,885) | \$ (5,591,357) |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2021

Water Connections Fee Fund 600-605

Water Connection Fee Fund Annual Report Notes

Purpose:

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

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$1,653,851 compared to prior fiscal year of \$3,378,266 and received a credit adjustment of \$1,134 on investment interest expense. The fund incurred total expenditures of \$1,140,873 (\$77,469 on land acquisition and \$1,063,404 on capital improvement projects). The ending fund balance on June 30, 2021 is (\$4,412,534).

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

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

All transfers within enterprise funds are debt related only. In FY 2020-21, this fund has transferred out of \$1,339,761 to Debt Services Fund to pay for the 2018A (Green Bonds) Water Bonds Series.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Water Connections - Special Notes

Fiscal Year 2020-21

2018A Series (Green Bonds):

On August 11, 2009, the Stockton Public Financing Authority issues a series of Taxable Water Revenue Bonds in the amount of \$154,550,000, under the American Recovery and Reinvestment Act of 2009, to finance the first phase of the Delta Water Supply Project. Pursuant to the Recovery Act, the Stockton Public Financing Authority is to receive cash subsidy from the US Treasury equal to 35% of the interest payable on the bonds of each interest payment. This subsidy was expected to be reduced to 6.9% beginning September 30, 2018. The total outstanding balance in 2018A Series in the amount of \$140,385,000 on June 30, 2020 and is required to make twenty annual payments, beginning October 1, 2019 and ending October 1, 2038, using the net available monies from the Water Utilities Fund and the Water Connection Fees Fund. Payments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 with the interest rate ranging from 4% to 5%, beginning on October 1, 2019 and ending October 1, 2037.

City of Stockton - Public Facilities Fee (PFF) Report

Water Connections Fee Schedule

Fiscal Year 2020-21

| CONNECTION FEE TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|------------------------------------|-----------------|-----------------|---------------------------------|---------------------------------|
| Single Family Units | Residential | Per Meter | \$ 2,264.41 | \$ 2,264.41 |
| Multiple Family Units | Residential | Per Meter | \$ 2,264.41 | \$ 2,264.41 |
| Multiple Family - Additional Units | Residential | Per Meter | \$ 1,827.01 | \$ 1,827.01 |
| Connection Size: | | | | |
| 5/8 & 3/4 Inch | Non-Residential | Per Meter | \$ 2,264.41 | \$ 2,264.41 |
| 1 Inch | Non-Residential | Per Meter | \$ 4,265.68 | \$ 4,265.68 |
| 1.5 Inch | Non-Residential | Per Meter | \$ 9,643.78 | \$ 9,643.78 |
| 2 Inches | Non-Residential | Per Meter | \$ 13,633.40 | \$ 13,633.40 |
| 3 Inches | Non-Residential | Per Meter | \$ 28,954.70 | \$ 28,954.70 |
| 4 Inches | Non-Residential | Per Meter | \$ 48,212.63 | \$ 48,212.63 |
| 6 Inches | Non-Residential | Per Meter | \$ 104,818.85 | \$ 104,818.85 |
| 8 Inches | Non-Residential | Per Meter | \$ 156,827.95 | \$ 156,827.95 |
| 10 Inches | Non-Residential | Per Meter | See Formula 1 | See Formula 1 |
| 12 Inches | Non-Residential | Per Meter | See Formula 2 | See Formula 2 |

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

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

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Delta Water Surface Connection Fee Fund 600-606

| Income Statement | FY 2019-20 | FY 2020-21 |
|--|---------------------|---------------------|
| Beginning Fund Balance | \$ 64,210 | \$ 3,073,880 |
| Revenues: | | |
| Connection fees | \$ 2,899,261 | \$ 5,726,302 |
| Interest | \$ 110,409 | \$ 72,487 |
| Other reimbursement - Federal | \$ - | \$ - |
| Total Revenues | \$ 3,009,669 | \$ 5,798,789 |
| Expenditures: | | |
| Operating | \$ - | \$ 2,759 |
| Capital improvement (CIP) | \$ - | \$ - |
| Credit capitalization | \$ - | \$ - |
| Other miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 2,759 |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out - CIP contribution | \$ - | \$ - |
| Transfers out - Debt services - 2018A Water Bond Series | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 3,009,669 | \$ 5,796,030 |
| Ending Fund Balance | \$ 3,073,880 | \$ 8,869,910 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 3,064,194 | \$ 8,850,264 |
| Interest receivable | \$ 9,685 | \$ 19,646 |
| Accounts receivable | \$ - | \$ - |
| Due from other governments | \$ - | \$ - |
| Total Assets | \$ 3,073,880 | \$ 8,869,910 |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Retention | \$ - | \$ - |
| Total Liabilities | \$ - | \$ - |
| Total Fund Balance | \$ 3,073,880 | \$ 8,869,910 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ - |
| Ending Available Fund Balance (Deficit) | \$ 3,073,880 | \$ 8,869,910 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Delta Water Surface Connection Fee Fund 600-606

Delta Water Supply Connections Fee Annual Report Notes

Purpose:

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

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, Delta Water Supply Connection Fee collected total revenues of \$5,798,789 compared to the prior fiscal year of \$3,009,669 and incurred \$2,759 investment interest expense. The ending fund balance on June 30, 2021 is \$8,869,910.

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

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

None.

Deferral Program:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Water Connections - Special Notes

Fiscal Year 2020-21

2018A Series (Green Bonds):

On August 11, 2009, the Stockton Public Financing Authority issues a series of Taxable Water Revenue Bonds in the amount of \$154,550,000, under the American Recovery and Reinvestment Act of 2009, to finance the first phase of the Delta Water Supply Project. Pursuant to the Recovery Act, the Stockton Public Financing Authority is to receive cash subsidy from the US Treasury equal to 35% of the interest payable on the bonds of each interest payment. This subsidy was expected to be reduced to 6.9% beginning September 30, 2018. The total outstanding balance in 2018A Series in the amount of \$140,385,000 on June 30, 2020 and is required to make twenty annual payments, beginning October 1, 2019 and ending October 1, 2038, using the net available monies from the Water Utilities Fund and the Delta Water Connection Fees Fund. Payments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 with the interest rate ranging from 4% to 5%, beginning on October 1, 2019 and ending October 1, 2037.

City of Stockton - Public Facilities Fee (PFF) Report

Delta Water Surface Connections Fee Schedule

Fiscal Year 2020-21

| CONNECTION FEE TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|---------------------|----------|-----------------|---------------------------------|---------------------------------|
| Connection Size: | | | | |
| 3/4 Inch | N/A | Per Meter | \$ 5,301.62 | \$ 5,374.13 |
| 1 Inch | N/A | Per Meter | \$ 8,853.71 | \$ 8,974.80 |
| 1 1/2 Inch | N/A | Per Meter | \$ 21,206.48 | \$ 21,496.52 |
| 2 Inches | N/A | Per Meter | \$ 28,257.63 | \$ 28,644.11 |
| 3 Inches | N/A | Per Meter | \$ 56,568.29 | \$ 57,341.97 |
| 4 Inches | N/A | Per Meter | \$ 88,378.01 | \$ 89,586.75 |
| 6 Inches | N/A | Per Meter | \$ 176,702.99 | \$ 179,119.75 |
| 8 Inches | N/A | Per Meter | \$ 282,735.39 | \$ 286,602.35 |
| 10 Inches | N/A | Per Meter | See Formula 1 | See Formula 1 |
| 12 Inches | N/A | Per Meter | See Formula 2 | See Formula 2 |

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

Formula 2: 12" Connections = [(Flow Rate / 30GPM x \$4,838) + \$86,049.00]

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Wastewater Connections Fee Fund 610-615 - All Areas

| | FY 2019-20 | FY 2020-21 |
|--|-----------------------|-----------------------|
| Income Statement | | |
| Beginning Fund Balance | \$ 5,534,506 | \$ 9,306,443 |
| Revenues: | | |
| Connection fees per area: | | |
| Existing Collections | \$ 161,074 | \$ 140,250 |
| Future Collections | \$ 259,867 | \$ 150,969 |
| Combined Treatment | \$ 1,318,382 | \$ 2,250,299 |
| Weston Ranch 6A & 6B | \$ 96 | \$ - |
| Westside Project | \$ 724,524 | \$ 1,960,454 |
| Collection System #9 | \$ - | \$ - |
| Interest | \$ 314,280 | \$ 104,406 |
| Other reimbursement - Federal | \$ 4,753,799 | \$ - |
| Total Revenues | \$ 7,532,021 | \$ 4,606,378 |
| Expenditures: | | |
| Operating | \$ - | \$ 4,253 |
| Land acquisition | \$ - | \$ 143,871 |
| Capital improvement (CIP) | \$ 395,249 | \$ 1,899,933 |
| Credit capitalization | \$ (395,249) | \$ (2,043,803) |
| Other miscellaneous | \$ - | \$ 3,079 |
| Total Expenditures | \$ - | \$ 7,332 |
| | \$ - | |
| Other Financing Sources (Uses): | | |
| Transfers in | \$ - | \$ - |
| Transfers out - CIP contribution | \$ (302,616) | \$ (2,043,803) |
| Transfers out - Debt services - COP Bond Series | \$ (3,457,925) | \$ (3,441,629) |
| Adjustments - Allowance for uncollectible | \$ 456 | \$ - |
| Total Other Financing Sources (Uses) | \$ (3,760,085) | \$ (5,485,432) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 3,771,937 | \$ (886,386) |
| Ending Fund Balance | \$ 9,306,443 | \$ 8,420,057 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 9,346,619 | \$ 9,119,455 |
| Interest receivable | \$ 28,301 | \$ 30,280 |
| Accounts receivable | \$ 8,278 | \$ 2,530 |
| Due from other governments | \$ - | \$ - |
| Total Assets | \$ 9,383,198 | \$ 9,152,265 |
| Liabilities: | | |
| Accounts payable | \$ 76,755 | \$ 667,765 |
| Retention | \$ - | \$ 64,444 |
| Total Liabilities | \$ 76,755 | \$ 732,209 |
| Total Fund Balance | \$ 9,306,443 | \$ 8,420,057 |
| CIP appropriations/reserved for encumbrances | \$ - | \$ 2,197,922 |
| Ending Available Fund Balance (Deficit) | \$ 9,306,443 | \$ 6,222,135 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2021

Wastewater Connections Fee Fund 610-615 - All Areas

Wastewater Connections Fee Annual Report Notes

Purpose:

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

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the fund collected total revenues of \$4,606,378 compared to prior fiscal year of \$7,532,021 and incurred total CIP and operating expenditures of \$2,051,135. The fund has transferred out of \$2,043,803 of the CIP expenditures to CIP fund for CIP expenditures capitalization and a transfer out of \$3,441,629 to debt services fund to pay for the 2014A Water Revenue Bonds. The ending fund balance on June 30, 2021 was \$8,420,057.

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

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

Transfers in and out of enterprise funds are debt related only. In FY 2020-21, Wastewater Connection Fees Fund has transferred out total of \$3,441,629 Wastewater Revenue Refunding Bonds, 2014A Series discussed as follows:

Wastewater Revenue Refunding Bonds, 2014A Series:

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

City of Stockton - Public Facilities Fee (PFF) Report

Wastewater Connection Fees Schedule

Fiscal Year 2020-21

| CONNECTION FEE AREA | PROJECT FEE | COMBINED CONNECTION FEE | EXISTING CONNECTION FEE | FUTURE CONNECTION FEE | TOTAL FEE PER SFU |
|---------------------|-------------|-------------------------------|-------------------------------|-----------------------------|----------------------|
| North of Calaveras | | \$ 2,100.00 | \$ 400.00 | \$ 1,134.00 | \$ 3,634.00 |
| South of Calaveras | | \$ 2,100.00 | \$ 400.00 | \$ 350.00 | \$ 2,850.00 |
| CFD 90-1 | | \$ 2,100.00 | | | \$ 2,100.00 |
| Westside Project A | \$ 3,200.00 | \$ 2,100.00 | | | \$ 5,300.00 |
| Westside Project B | \$ 3,200.00 | \$ 2,100.00 | | | \$ 5,300.00 |
| Westside Project C | \$ 3,200.00 | \$ 2,100.00 | \$ 400.00 | | \$ 5,700.00 |
| Weston Ranch 6A | | \$ 2,100.00 | \$ 1,520.00 | | \$ 3,620.00 |
| Weston Ranch 6B | | \$ 2,100.00 | \$ 1,204.00 | | \$ 3,304.00 |

Notes: All fee areas are subject to additional 3.5% Administrative Fee; Per Council resolution #02-0332, effective June 1, 2002, the fees apply for all fee areas and for all fiscal year.

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2021

Pass Through Fees - Agency Fund 780-786

| TYPE OF FEE | AGENCY FEE REMITTED TO |
|--|--|
| Surface Water Impact Mitigation Fee County Facilities Impact Fee Agricultural Land Impact Mitigation Fee Mossdale Tract Development Fee | Stockton East Water District (SEWD) San Joaquin County Administrator Central Valley Farmland Trust (CVFT) San Joaquin Area Flood Control Agency (SJAFC) |

Income Statement

| FY 2019-20 | FY 2020-21 |
|------------|------------|
|------------|------------|

Beginning Fund Balance by Impact Fee Type:

| | | |
|---|-----------------|------------------|
| Surface Water Impact Mitigation Fee | \$ 4,587 | \$ - |
| County Facilities Impact Fee | \$ 4,468 | \$ 41,266 |
| Agricultural Land Mitigation Impact Fee | \$ - | \$ - |
| Mossdale Tract Development Fee | \$ - | \$ - |
| Interest (undistributed) | \$ - | \$ - |
| Total Beginning Fund Balance | \$ 9,055 | \$ 41,266 |

Revenues by Impact Fee Type:

| | | |
|---|---------------------|---------------------|
| Surface Water Impact Mitigation Fee | \$ 2,994,477 | \$ 3,964,791 |
| County Facilities Impact Fee | \$ 2,059,673 | \$ 2,671,047 |
| Agricultural Land Mitigation Impact Fee | \$ 254,892 | \$ 1,519,121 |
| Mossdale Tract Development Fee | \$ 68,039 | \$ 255,357 |
| Interest (undistributed) | \$ 75,308 | \$ 37,934 |
| Total Revenues | \$ 5,452,388 | \$ 8,448,250 |

Expenditures (Disbursements):

| | | |
|---|---------------------|---------------------|
| Surface Water Impact Mitigation Fee | \$ 2,999,064 | \$ 2,756,947 |
| County Facilities Impact Fee | \$ 2,022,875 | \$ 1,801,781 |
| Agricultural Land Mitigation Impact Fee | \$ 254,892 | \$ 1,029,979 |
| Mossdale Tract Development Fee | \$ 68,039 | \$ 192,052 |
| Interest distributed (adjusted) | \$ 50,013 | \$ 13,871 |
| Total Expenditures (Disbursements) | \$ 5,394,882 | \$ 5,794,630 |

Undisbursed Fees by Impact Fee Type:

| | | |
|---|------------------|---------------------|
| Surface Water Impact Mitigation Fee | \$ (4,587) | \$ 1,207,844 |
| County Facilities Impact Fee | \$ 36,798 | \$ 869,266 |
| Agricultural Land Mitigation Impact Fee | \$ - | \$ 489,142 |
| Mossdale Tract Development Fee | \$ - | \$ 63,304 |
| Interest (undistributed) | \$ 25,295 | \$ 24,064 |
| Total Undisbursed Fees | \$ 57,506 | \$ 2,653,620 |

Ending Fund Balance by Impact Fee Type:

| | | |
|---|------------------|---------------------|
| Surface Water Impact Mitigation Fee | \$ - | \$ 1,207,844 |
| County Facilities Impact Fee | \$ 41,266 | \$ 910,532 |
| Agricultural Land Mitigation Impact Fee | \$ - | \$ 489,142 |
| Mossdale Tract Development Fee | \$ - | \$ 63,304 |
| Interest (undistributed) | \$ - | \$ 24,064 |
| Total Ending Fund Balance | \$ 41,266 | \$ 2,694,886 |

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2021

Pass Through Fees - Agency Fund 780-786

| TYPE OF FEE | AGENCY FEE REMITTED TO |
|--|--|
| Surface Water Impact Mitigation Fee County Facilities Impact Fee Agricultural Land Impact Mitigation Fee Mossdale Tract Development Fee | Stockton East Water District (SEWD) San Joaquin County Administrator Central Valley Farmland Trust (CVFT) San Joaquin Area Flood Control Agency (SJAFA) |

Balance Sheet

Assets:

Cash and cash equivalent
Interest receivable

Total Assets

| FY 2019-20 | FY 2020-21 |
|------------|------------|
|------------|------------|

| | |
|---------------------|---------------------|
| \$ 1,367,082 | \$ 2,691,535 |
| \$ 2,558 | \$ 3,351 |
| \$ 1,369,640 | \$ 2,694,886 |

Liabilities:

Accounts payable
Due to other governments
Interest suspense

Total Liabilities

| | |
|---------------------|-------------|
| \$ 1,303,079 | \$ - |
| \$ - | \$ - |
| \$ 25,295 | \$ - |
| \$ 1,328,374 | \$ - |

Total Fund Balance (Deficit) and Liabilities

| | |
|---------------------|---------------------|
| \$ 1,369,640 | \$ 2,694,886 |
|---------------------|---------------------|

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2021

Pass Through Fees - Agency Fund 780-786

Pass Through Fees – All Mitigation Fees – Annual Report Notes

Purpose:

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

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

In 1990, the City participated, along with California Water Service Company and the County of San Joaquin, in 199B Series COP to finance the New Malones Water Conveyance Project with the Stockton East Water District. Two years later, the District issued another Series, the 199B Series COP, and refunded a portion of the 199B Series. The 199B and 1992B Series COP were to be financed by water impact fee levied by the City and other participating agencies. In 2002, the City agreed to modify the financing plan by issuing the 2002B Series COP and refund 199B Series. Water Impact Fees are collected and deposited in Trustee accounts and to be used to refund the cost of the New Malones Water Conveyance Project.

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

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

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

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

Mossdale Tract Development Fee – San Joaquin Area Flood Control Agency (SJAFCA):

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

Revenues, Expenditures & Fund Balance:

In FY 2020-21, the City collected \$3,964,791 of Water Impact Mitigation Fee, \$2,671,047 of County Facilities Fee, \$1,519,121 of Agricultural Land Mitigation Impact Fee, and \$255,357 of Flood Protection Development Impact Fee. At June 30, 2021, the fees were remitted to various agencies as following: \$2,756,947 to SEWD, \$1,801,781 to SJCA, \$1,029,979 to CFVT and \$192,052 to SJAFCA. The remaining balance are: \$1,207,844 to SEWD, \$869,266 to SJCA, \$489,142 to CFVT, and \$63,304 SJAFCA.

City of Stockton - Public Facilities Fee (PFF) Report

Pass Through Fees - All Mitigation Fees Schedule

Fiscal Year 2020-21

| PERMIT FEE TYPE | CATEGORY | UNIT OF MEASURE | FEE PER UNIT EFFECTIVE 7/1/2019 | FEE PER UNIT EFFECTIVE 7/1/2020 |
|---|-----------------|--------------------------------|---------------------------------------|---------------------------------------|
| Agricultural Land Mitigation Land: | | | | |
| Office / High Density | Non-Residential | Per Acre of Net Parcel Area | \$ 11,902.00 | \$ 11,902.00 |
| Retail / Medium Density | Non-Residential | Per Acre of Net Parcel Area | \$ 11,758.00 | \$ 11,758.00 |
| Warehouse / Low Density | Non-Residential | Per Acre of Net Parcel Area | \$ 10,494.00 | \$ 10,494.00 |
| Single Family Units | Residential | Per Acre of Net Parcel Area | \$ 14,352.00 | \$ 14,352.00 |
| Multiple Family Units | Residential | Per Acre of Net Parcel Area | \$ 12,841.00 | \$ 12,841.00 |
| Guest Room | Residential | Per Acre of Net Parcel Area | \$ 12,841.00 | \$ 12,841.00 |
| Surface Water Mitigation Fee: | | | | |
| Office / High Density | Non-Residential | Per sq. ft. Floor Areas / 0.50 | \$ 0.47 | \$ 0.471 |
| Retail / Medium Density | Non-Residential | Per sq. ft. Floor Areas / 0.30 | \$ 0.28 | \$ 0.283 |
| Warehouse / Low Density | Non-Residential | Per sq. ft. Floor Areas / 0.60 | \$ 0.23 | \$ 0.228 |
| Single Family Units | Residential | Per Unit | \$ 4,587.00 | \$ 4,587.00 |
| Multiple Family Units | Residential | First Unit | \$ 4,587.00 | \$ 4,587.00 |
| Multiple Family Units | Residential | Each Subsequent Unit | \$ 1,378.00 | \$ 1,378.00 |
| Guest Room | Residential | First Room | \$ 1,076.00 | \$ 1,076.00 |
| Guest Room | Residential | Each Subsequent Room | \$ 0.0283 | \$ 0.0283 |
| County Facilities Fee: | | | | |
| Office / High Density | Non-Residential | Per 1,000 Sq. Ft. | \$ 640.00 | \$ 650.00 |
| Retail / Medium Density | Non-Residential | Per 1,000 Sq. Ft. | \$ 430.00 | \$ 430.00 |
| Warehouse / Low Density | Non-Residential | Per 1,000 Sq. Ft. | \$ 110.00 | \$ 120.00 |
| Single Family Units | Residential | Per Unit | \$ 2,585.00 | \$ 2,626.00 |
| Multiple Family Units | Residential | Per Unit | \$ 1,918.00 | \$ 1,947.00 |
| Mossdale Tract Flood Protection Fee: | | | | |
| Commercial | Non-Residential | Per Developable Acre | \$ 17,702.0000 | \$ 18,012.0000 |
| Industrial | Non-Residential | Per Developable Acre | \$ 14,729.00 | \$ 14,987.00 |
| Single Family Units | Residential | Per Developable Acre | \$ 18,692.00 | \$ 19,019.00 |
| Multiple Family Units | Residential | Per Developable Acre | \$ 17,021.00 | \$ 17,319.00 |

Notes: All fees are subject to additional 3.5% Administrative Fee.

For additional information or questions regarding to all mitigation impact fees, please contact CDD at (209) 937-8561.

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Fee Deferral Summary

As of June 30, 2021

Under the City's Administrative Guidelines and its Economic Development Program, the City approved (Council Reso.#2017-01-24-1210) and adopted a fee deferral program for commercial and industrial development, in which developers can elect to defer a portion of a building permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2021, the total deferred PFF fees is \$696,156, and increase of \$491,478 from prior fiscal years. The table below provides the outstanding deferred PFF fees under each impact fee type since the program inception.

| Fee Type | Fee Area (Zone) | Deferred Fees FY2020 | Deferred Fees FY2021 | Changes |
|------------------------------------|-----------------|-------------------------|-------------------------|-------------------|
| Traffic Signals Impact Fee | City Wide | \$ 6,062 | \$ 13,192 | \$ 7,130 |
| Street Improvements Fee | City Wide | \$ 182,650 | \$ 642,183 | \$ 459,533 |
| Community Recreation Centers Fee | City Wide | \$ 312 | \$ 312 | \$ - |
| City Office Spaces Fee | City Wide | \$ 4,591 | \$ 8,957 | \$ 4,366 |
| Fire Stations Impact Fee | City Wide | \$ 730 | \$ 4,695 | \$ 3,965 |
| Libraries Impact Fee | City Wide | \$ 755 | \$ 8,373 | \$ 7,618 |
| Police Stations Fee | City Wide | \$ 9,578 | \$ 18,444 | \$ 8,866 |
| Parks and Recreation Fee | City Wide | \$ - | \$ - | \$ - |
| Street Trees Fee | City Wide | \$ - | \$ - | \$ - |
| Street Signs Fee | City Wide | \$ - | \$ - | \$ - |
| Street Lights Impact Fee | City Wide | \$ - | \$ - | \$ - |
| Air Quality Impact Fee | City Wide | \$ - | \$ - | \$ - |
| Administration Fee | City Wide | \$ - | \$ - | \$ - |
| Regional Transportation Impact Fee | City Wide | \$ - | \$ - | \$ - |
| Water Connection Fee | City Wide | \$ - | \$ - | \$ - |
| Delta Water Surface Fee | City Wide | \$ - | \$ - | \$ - |
| Wastewater Connection Fee | City Wide | \$ - | \$ - | \$ - |
| Total PFF Deferred Fees | | \$ 204,678 | \$ 696,156 | \$ 491,478 |

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - PFF Inter-Fund Loans Summary

As of June 30, 2021

| Loan From PFF Fund | Loan To PFF Fund | Date Loans Initiated | Approved Council Reso.# | Balance As of 6/30/2020 | Balance As of 6/30/2021 |
|---|--------------------------------|----------------------|-------------------------|-------------------------|-------------------------|
| PFF Street Improvement Fund | PFF Community Rec. Center Fund | 6/30/2005 | 04-0333 | \$ 2,526,652.42 | \$ 2,551,550.00 |
| PFF Street Improvement Fund | PFF Fire Station Fund | 6/30/2005 | 04-0333 | - | - |
| PFF Street Improvement Fund | PFF Police Station Fund | 6/30/2005 | 04-0333 | \$ 688,135 | \$ 705,192 |
| PFF Libraries Fund | PFF Fire Station Fund | 10/2/2007 | 07-0412 | \$ 1,595,245 | \$ 1,628,741 |
| Total Outstanding PFF Inter-Fund Balance | | | | \$ 4,810,032 | \$ 4,885,483 |

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Public Improvement Expenditures

As of June 30, 2021

| | Project Number | FY2019-20 Expenditures | FY2020-21 Expenditures | Changes |
|--|------------------|---------------------------|---------------------------|----------------|
| Traffic Signal Expenditures: | | | | |
| Traffic Signal Control System | WT15022(PW1522) | - | - | - |
| Filbert / Miner Traffic Signal | WT13010 (PW1310) | - | \$ 200,000 | 200,000 |
| Total Traffic Signals | | - | \$ 200,000 | \$ 200,000 |
| Street Improvements Expenditures: | | | | |
| CIP & Grant Applications | WT16031 (PWCPGT) | - | - | - |
| Filbert / Miner Traffic Signal | WT13010 (PW1310) | - | \$ 31,000 | 31,000 |
| Bus Rapid Transit 1-B | WT15015 (PW1515) | - | \$ 7,811 | 7,811 |
| Thornton Rd. Widening | WT14028 (PW1428) | \$ 4,819,654 | \$ 8,767 | (4,810,887) |
| Little John Creek-Reimbursement | WA13165 (PW9165) | - | - | - |
| Total Street Improvement | | \$ 4,819,654 | \$ 47,578 | \$ (4,772,076) |
| Libraries Expenditures: | | | | |
| NE Branch McNair Library | CL17024 (PW1724) | \$ 602,269 | \$ 1,011,087 | 408,818.00 |
| Total Libraries | | \$ 602,269 | \$ 1,011,087 | \$ 408,818 |
| Air Quality Expenditures: | | | | |
| March Ln Adaptive TCS | WT13012 (PW1312) | \$ 264,342 | \$ (137,045) | \$ (401,387) |
| Green Initiatives | WT13276 (PW9276) | \$ 10,057 | \$ 3,908 | \$ (6,149) |
| Total Air Quality | | \$ 274,399 | \$ (133,137) | \$ (407,536) |
| Total All Public Improvement Expenditures | | \$ 5,696,322 | \$ 1,125,528 | \$ (4,570,794) |

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Five Years PFF CIP Listing Budget

As of June 30, 2021

| Project Name | Project No. | Remaining Appropriation @ 6/30/2021 | FY2021-22 Budget | FY2022-23 Budget | FY2023-24 Budget | FY2024-25 Budget | FY2025-26 Budget | Total Budget |
|--|------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Traffic Signals Projects: | | | | | | | | |
| Traffic Signal New Installation | WT25011 | - | - | 1,300,000 | - | - | - | 1,300,000 |
| Arch Rd. Traffic Signal Fiber Optic | WT17032 | 200,000 | - | - | - | - | - | 200,000 |
| Traffic Signal Control System | WT15022 (PW1522) | 55,505 | - | - | - | - | - | 55,505 |
| Total Traffic Signals | | 255,505 | - | 1,300,000 | - | - | - | 1,555,505 |
| Street Improvement Projects: | | | | | | | | |
| Bus Rapid Transit 1-B | WT15015 (PW1515) | 548,818 | - | - | - | - | - | 548,818 |
| Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St | WT15016 (PW1516) | 156,713 | - | - | - | - | - | 156,713 |
| Developers Reimbursements | D018017 (PW1817) | 10,252,760 | - | - | - | - | - | 10,252,760 |
| Filbert Street/Miner Ave. Traffic Signal | WT13010 (PW1310) | - | - | - | - | - | - | - |
| Grant March Programs | WT21016 (PW2116) | 200,000 | - | 300,000 | 300,000 | 300,000 | 300,000 | 1,400,000 |
| Little John Creek Reimbursement | WA13165 (PW9165) | 132,788 | - | - | - | - | - | 132,788 |
| Tam O'Shanter Drive / Castle Oaks Drive Roundabout | PW1443 | 27,000 | - | - | - | - | - | 27,000 |
| Eight Mile Rd Precise Plan | WT21013 (PW2113) | 960,000 | - | 138,000 | - | - | - | 1,098,000 |
| Diamond Grade Separation | WT21028 | 70,000 | - | - | - | - | - | - |
| Industrial Drive Extension | WT21015 (PW2115) | 2,070,000 | - | - | - | - | - | 2,070,000 |
| Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes | WT15018 (PW1518) | 532,852 | - | 692,000 | - | - | - | 1,224,852 |
| Thorton Rd. Widening | WT14028 (PW1428) | 378,688 | - | - | - | - | - | 378,688 |
| West Ln. TRS Control System | WT16011 (PW1611) | 23,809 | - | - | - | - | - | 23,809 |
| Total Street Improvement | | 15,353,428 | - | 1,130,000 | 300,000 | 300,000 | 300,000 | 17,313,428 |
| Library: | | | | | | | | |
| Northeast Branch McNair Library and Recreation Center | CL17024 (PW1724) | 7,765,804 | - | - | - | - | - | 7,765,804 |
| Total Library | | 7,765,804 | - | - | - | - | - | 7,765,804 |
| Parkland City Wide: | | | | | | | | |
| Cannery Park 2.7 Acre | WP13270 (PW9270) | 13,998 | 141,000 | 1,218,000 | - | - | - | 1,372,998 |
| Cannery Park 7.48 Acre | WP22013 | - | 419,000 | 4,546,800 | - | - | - | 4,965,800 |
| Fong Park (Blossom Ranch) | WP13207 (PW9207) | 772,297 | - | - | - | - | - | 772,297 |
| La Morada Neighborhood Park | WP13173 (PW9173) | 1,598,407 | - | - | - | - | - | 1,598,407 |
| Misasi Park | WP13131 (PW9131) | 1,992 | 20,000 | - | - | 2,206,000 | - | 2,227,992 |
| Oakmore & Montego Park | WP13254 (PW9254) | 122,601 | 953,000 | 2,669,000 | - | - | - | 3,744,601 |
| Westlake Villages Park 11.5 Acre | WP13269 (PW9269) | 1,000 | - | 7,100,000 | - | - | - | 7,101,000 |
| Total Parkland | | 2,510,295 | 1,533,000 | 15,533,800 | - | 2,206,000 | - | 21,783,095 |
| Street Trees: | | | | | | | | |
| Residential Development Street Trees | WE15024 (PW1524) | 48,479 | | | | | | 48,479 |
| Street Trees Planting CW | WE13118 (PW9118) | 291,922 | | | | | | 291,922 |
| Total Street Trees | | 340,401 | - | - | - | - | - | 340,401 |
| Street Signs Citywide : | | | | | | | | |
| Residential Development Signs | WD15025 (PW1525) | 80,000 | - | - | - | - | - | 80,000 |
| Street Name Sign Installation | WD13176 (PW9176) | 58,786 | - | - | - | - | - | 58,786 |
| Total Street Signs | | 138,786 | - | - | - | - | - | 138,786 |
| Street Lights In Lieu: | | | | | | | | |
| Wood Pole Replacement / Infill | PW1523 | - | - | - | - | - | - | - |
| Street Lights Installations | WD13191 (PW9191) | 361,769 | - | - | - | - | - | 361,769 |
| Total Street Lights | | 361,769 | - | - | - | - | - | 361,769 |

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Five Years PFF CIP Listing Budget

As of June 30, 2021

| Project Name | Project No. | Remaining Appropriation @ 6/30/2021 | FY2021-22 Budget | FY2022-23 Budget | FY2023-24 Budget | FY2024-25 Budget | FY2025-26 Budget | Total Budget |
|--|------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Air Quality Citywide: | | | | | | | | |
| Filbert Street/Miner Ave. Traffic Signal | WT13010 (PW1310) | 26,190 | - | - | - | - | - | 26,190 |
| Green Initiatives | WA13276 (PW9276) | 251,634 | - | - | - | - | - | 251,634 |
| Lower Sacramento Rd Widening and Bridge Replacement | WT19007 (PW1907) | - | - | - | - | - | - | - |
| March Lane Adaptive Traffic Control | WT13012 (PW1312) | 140,621 | - | - | - | - | - | 140,621 |
| Traffic Signal New Installation Program | 0000 | - | - | - | - | - | - | - |
| CCA Feasibility Study | CD0226 | 90,000 | - | - | - | - | - | 90,000 |
| Total Air Quality | | 508,445 | - | - | - | - | - | 508,445 |
| <hr/> | | | | | | | | |
| Grand Total Budgeted Public Facilities Projects | | 26,894,032 | 1,533,000 | 17,963,800 | 300,000 | 2,506,000 | 300,000 | 49,426,832 |