

City of Stockton

Public Facilities Fee (PFF) Annual Report

Fiscal Year 2023-24





CITY OF STOCKTON

City of Stockton

Public Facilities Fee (PFF) Annual Report

Fiscal Year 2023-24

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PRINCIPAL OFFICIALS

City Officials

Christina Fugazi	Mayor	
Jason Lee	Vice Mayor	Dist 6
Michelle Padilla	Council Member	Dist 1
Mariela Ponce	Council Member	Dist 2
Michael Blower	Council Member	Dist 3
Mario Enriquez	Council Member	Dist 4
Brando Villapudua	Council Member	Dist 5

Executive Team

Harry Black	City Manager
Lori Asuncion	City Attorney
Katherine Roland	City Clerk
William Crew	Deputy City Manager
Jay Kapoor	Deputy City Manager
Courtney Christy	Deputy City Manager
Jay Kapoor	Interim Chief Financial Officer
Stephanie Ocasio	Director of Community Development
Chad Reed	Director of Public Works/City Engineer
Stanley McFadden	Police Chief
Richard Edwards	Fire Chief
Carrie Wright	Director of Economic Development
Kristine Farro	Director of Community Services
Rosemary Rivas	Director of Human Resources
Jamil Niazi	Director of Information Technology
Mel Lytle	Director of Municipal Utilities

December 30, 2024

TO: Harry Black, City Manager

FROM: Jay Kapoor, Interim Chief Financial Officer

SUBJECT: **FY 2023-24 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, 2024. 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
Surface 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, Surface 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-annually 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, 2024, the City deferred \$497,539 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 \$3,774,179 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
INTERIM CHIEF FINANCIAL OFFICER

City of Stockton

Public Facilities Fee Report, FY 2023-24

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. *

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Public Facilities Fee Report, FY 2023-24

- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.*

** See the City's Fiscal Years 2024 – 2029 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 motion 2019-08-20-1405 which amended and extended the Stockton Economic Stimulus Program (SESP), previously adopted by City Council on November 17, 2015. The program will remain the same and will run until Council approves a revision to the Public Facility Fees based on an updated Nexus report. 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 or limitations on the number of permits.

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 accordance 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's current General Plan was adopted in 2018.

City of Stockton

Public Facilities Fee Report, FY 2023-24

D. FUNDING OF INFRASTRUCTURE

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2029. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

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

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

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

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

Regional Street Improvements (RTIF) – Provides for regional transportation improvements in San Joaquin County (in conjunction with other cities) and addresses traffic congestion as a result of new development. A portion of fees collected are remitted to San Joaquin Council of Governments (SJCOG).

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.

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Public Facilities Fee Report, FY 2023-24

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

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

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

PASS THROUGH FEES

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

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

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

County Facilities Impact Fee – 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 provide funding for 200-year levee improvements in compliance with SB5 within the Mossdale Tract Area (from the SJAFCA Mossdale Nexus Study Update May 2022/2022-10-18-1601) and to finance the flood risk reduction program and flood control facilities. Fees collected by the City are remitted to the San Joaquin Area Flood Control Agency (SJAFCA).

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2024

PFF Fee Revenues Summary

This section 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, 2024, the total PFF revenues is \$20,002,789 an increase of 43% from prior fiscal year.

Fee Type	FY2022-23 Revenues	FY2023-24 Revenues	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 274,880	\$ 410,803	\$ 135,923	49%
Street Improvements Fee	1,547,280	2,290,873	743,593	48%
Community Recreation Centers Fee	93,684	69,654	(24,030)	-26%
City Office Spaces Fee	70,258	67,240	(3,018)	-4%
Fire Stations Impact Fee	175,240	134,931	(40,309)	-23%
Libraries Impact Fee	498,737	516,288	17,551	4%
Police Stations Fee	143,875	133,461	(10,414)	-7%
Parkland Impact Fee	97,124	294,227	197,103	203%
Street Trees Fee	(789)	15,106	15,895	2015%
Street Signs Fee	(426)	16,054	16,480	3869%
Street Lights Impact Fee	(924)	17,678	18,602	2013%
Air Quality Impact Fee	771,829	1,179,431	407,602	53%
Administration Fee	561,286	830,107	268,821	48%
Regional Transportation Impact Fee	1,994,989	3,282,288	1,287,299	65%
Water Connection Fee	1,323,487	1,406,993	83,506	6%
Delta Water Surface Fee	4,110,937	5,927,309	1,816,372	44%
Wastewater Connection Fee	2,345,818	3,410,346	1,064,528	45%
Total Fee Revenues	\$ 14,007,285	\$ 20,002,789	\$ 5,995,504	43%

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2024

PFF Fee Expenditures Summary

This section 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. As of June 30, 2024, the total PFF expenditures is \$11,368,817 a decrease of 2% in expenditures as compared to prior fiscal year.

Fee Type	FY2022-23 Expenditures	FY2023-24 Expenditures	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 21,842	\$ 35,549	\$ 13,707	63%
Street Improvements Fee	3,272,989	4,918,832	1,645,843	50%
Community Recreation Centers Fee	127,260	102,826	(24,434)	-19%
City Office Spaces Fee	1,665	804	(861)	-52%
Fire Stations Impact Fee	278,756	182,646	(96,110)	-34%
Libraries Impact Fee	1,319,815	262,308	(1,057,507)	-80%
Police Stations Fee	290,012	144,965	(145,047)	-50%
Parkland Impact Fee	44,255	273,421	229,166	518%
Street Trees Fee	106	136	30	28%
Street Signs Fee	57	75	18	32%
Street Lights Impact Fee	124	159	35	28%
Air Quality Impact Fee	875,059	19,163	(855,896)	-98%
Administration Fee	449,065	507,263	58,198	13%
Regional Transportation Impact Fee	12,808	17,172	4,364	34%
Water Connection Fee	1,352,007	1,428,521	76,514	6%
Delta Water Surface Fee	4,433	7,349	2,916	66%
Wastewater Connection Fee	3,599,771	3,467,628	(132,143)	-4%
Total Expenditures	\$ 11,650,024	\$ 11,368,817	\$ (281,207)	-2%

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2024

PFF Available Fund Balances Summary

This section provides a summary of the available fund balances (excluding encumbrances and CIP appropriations) for each PFF fee type and the changes in available fund balances. As of June 30, 2024, the total PFF available fund balance is \$77,276,352 an increase of \$24,829,574 from prior fiscal year.

Fee Type	FY2022-23 Fund Balance	FY2023-24 Fund Balance	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 2,155,841	\$ 2,765,448	\$ 609,607	28%
Street Improvements Fee	9,631,482	11,857,235	2,225,753	23%
Community Recreation Centers Fee	(2,368,491)	(2,348,519)	19,972	-1%
City Office Spaces Fee	189,381	255,817	66,436	35%
Fire Stations Impact Fee	(1,162,776)	(1,086,902)	75,874	-7%
Libraries Impact Fee	1,286,322	1,769,926	483,604	38%
Police Stations Fee	(178,696)	(66,997)	111,699	-63%
Parkland Impact Fee	1,448,324	6,771,535	5,323,211	368%
Street Trees Fee	40,343	395,714	355,371	881%
Street Signs Fee	66,563	221,328	154,765	233%
Street Lights Impact Fee	83,809	463,097	379,288	453%
Air Quality Impact Fee	5,544,899	6,137,101	592,202	11%
Administration Fee	3,105,063	3,427,907	322,844	10%
Regional Transportation Impact Fee	17,772,456	21,037,572	3,265,116	18%
Water Connection Fee	(8,476,806)	(3,362,932)	5,113,874	-60%
Delta Water Surface Fee	18,237,264	24,157,224	5,919,960	32%
Wastewater Connection Fee	5,071,800	4,881,798	(190,002)	-4%
Total PFF Available Fund Balances	\$ 52,446,778	\$ 77,276,352	\$ 24,829,574	47%

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Traffic Signal Impact Fee Fund 310-311 All Zones

	FY 2022-23	FY 2023-24
Income Statement		
Beginning Fund Balance:		
City wide (610)	\$ 556,229	\$ 605,538
Zone 1 (611)	367,176	406,195
Zone 2 (612)	380,413	403,361
Zone 3 (613)	649,293	748,889
Zone 4 (614)	384,045	426,211
Total Beginning Fund Balance	\$ 2,337,156	\$ 2,590,194
Revenues:		
Impact Fee:		
City wide (610)	\$ 87,312	\$ 91,775
Zone 1 (611)	39,019	37,817
Zone 2 (612)	22,948	32,107
Zone 3 (613)	99,596	121,172
Zone 4 (614)	42,166	28,781
Interest (including FMV):		
City wide (610)	(16,161)	99,151
Zone 1 (611)	-	-
Zone 2 (612)	-	-
Zone 3 (613)	-	-
Zone 4 (614)	-	-
Other miscellaneous:		
City wide (610)	-	-
Total Revenues	\$ 274,880	\$ 410,803
Expenditures:		
Operating:		
City wide (610)	\$ 690	\$ 1,196
Capital improvement (CIP):		
City wide (610)	-	-
Total Expenditures	\$ 690	\$ 1,196
Other Financing Sources (Uses):		
Transfers out:		
City wide (610)	\$ (21,152)	(34,353)
Zone 4 (614)	\$ -	-
Total Other Financing Sources (Uses)	\$ (21,152)	(34,353)
Excess (Deficiency) of Revenues Over Expenditures:		
City wide (610)	\$ 49,309	\$ 155,377
Zone 1 (611)	39,019	37,817
Zone 2 (612)	22,948	32,107
Zone 3 (613)	99,596	121,172
Zone 4 (614)	42,166	28,781
Total Excess (Deficiency) of Revenues Over Expenditures	\$ 253,038	\$ 375,254
Ending Fund Balance:		
City wide (610)	\$ 605,538	\$ 760,915
Zone 1 (611)	406,195	444,012
Zone 2 (612)	403,361	435,468
Zone 3 (613)	748,889	870,061
Zone 4 (614)	426,211	454,992
Total Ending Fund Balance	\$ 2,590,194	\$ 2,965,448

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Traffic Signal Impact Fee Fund 310-311 All Zones

	FY 2022-23	FY 2023-24
Balance Sheet		
Assets:		
Cash and cash equivalent	\$ 2,711,984	\$ 3,048,835
Fair Market Value (FMV)	(132,322)	(97,717)
Interest receivable	10,316	14,330
Accounts receivable	7,706	-
Deferred fee receivable	13,192	13,192
Allowance for uncollectible	(7,489)	-
Total Assets	\$ 2,603,388	\$ 2,978,640
Liabilities:		
Deferred fees revenue	13,192	13,192
Total Liabilities	\$ 13,192	\$ 13,192
Total fund balance	\$ 2,590,194	\$ 2,965,448
CIP appropriations/reserved for encumbrances	434,353	200,000
Ending Available Fund Balance (Deficit)	\$ 2,155,841	\$ 2,765,448

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:

The total Traffic Signal Impact fee revenues and investment interest received in FY 2023-24 from all areas is \$410,803 compared to prior fiscal year of \$274,880. The fund incurred \$1,196 in operating expenditures. The ending available fund balance as of June 30, 2024 is \$2,765,448.

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

There was a transfer out to capital improvement projects fund in amount of \$34,353 in FY 2024.

Deferral Program:

In 2017, the City Council approved (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 permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2024, the total outstanding deferred impact fees is \$13,192 since the program inception.

City of Stockton - Public Facilities Fee (PFF) Report

Traffic Signals Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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

City of Stockton - Public Facilities Fee (PFF) Report

Traffic Signals Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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
Paint/Hardware Store	Retail	1000 SF	51.3	\$ 562.00	\$ 562.00
Variety Store	Retail	1000 SF	14.4	\$ 157.00	\$ 157.00
Video Rental Store	Retail	1000 SF	57.3	\$ 628.00	\$ 628.00
Furniture Store/Appliance Store	Retail	1000 SF	4.35	\$ 47.50	\$ 47.50
Department Store	Retail	1000 SF	35.8	\$ 391.00	\$ 391.00
Hair Salon/Dog Grooming	Retail	1000 SF	25.5	\$ 279.00	\$ 279.00
Bar/Tavern	Retail	1000 SF	40	\$ 438.00	\$ 438.00
Laundromat/Dry Cleaners	Retail	1000 SF	50	\$ 548.00	\$ 548.00
Bakery/Craft Store/Yogurt Shop	Retail	1000 SF	43.9	\$ 482.00	\$ 482.00
Carpet-Floor/Interior Decorator	Retail	1000 SF	5.6	\$ 61.00	\$ 61.00
Financial Institution	Office	1000 SF	189.95	\$ 2,081.00	\$ 2,081.00
Financial Institution w/drive-up	Office	1000 SF	290	\$ 3,178.00	\$ 3,178.00
Free Standing Automatic Teller	Office	Unit	160	\$ 1,753.00	\$ 1,753.00
Mortgage Company	Office	1000 SF	60.4	\$ 662.00	\$ 662.00
Quality Restaurant (Breakfast not served)	Retail	1000 SF	95.62	\$ 1,046.00	\$ 1,046.00
Dinner House Restaurant/Dinner Only	Retail	1000 SF	56.3	\$ 617.00	\$ 617.00
High Turnover/Sit Down Restaurant/Pizza	Retail	1000 SF	164.4	\$ 1,801.00	\$ 1,801.00
Fast Food Restaurant	Retail	1000 SF	777.29	\$ 8,514.00	\$ 8,514.00
Fast Food Restaurant w/drive-thru	Retail	1000 SF	680	\$ 7,450.00	\$ 7,450.00
Library	Office	1000 SF	45.5	\$ 497.00	\$ 497.00
Hospital	Office	Bed	12.2	\$ 135.00	\$ 135.00
Hospital	Office	1000 SF	16.9	\$ 186.00	\$ 186.00
Nursing Home/Convalescent Center	Guestroom	Bed	2.7	\$ 30.00	\$ 30.00
Clinic/Weight Loss/Aerobics/Karate/Dance	Office	1000 SF	23.8	\$ 262.00	\$ 262.00
Medical Office	Office	1000 SF	54.6	\$ 597.00	\$ 597.00
General Office to Medical Office	Office	1000 SF	36.9	\$ 405.00	\$ 405.00
General Office (in square feet):					
less than 100,000	Office	1000 SF	17.7	\$ 195.00	\$ 195.00
Over 100,000	Office	1000 SF	14.3	\$ 156.00	\$ 156.00
Office Park	Office	1000 SF	11.4	\$ 125.00	\$ 125.00
Government Offices	Office	1000 SF	68.9	\$ 755.00	\$ 755.00
Public Clubhouse/Meeting Rooms, Halls	Office	1000 SF	19	\$ 208.00	\$ 208.00
Recreation Center (private development)	Office	1000 SF	30	\$ 328.00	\$ 328.00
Family Recreation Center-Billiards, etc.	Retail	1000 SF	60.4	\$ 662.00	\$ 662.00
Batting Cages	Retail	Cage	6	\$ 65.50	\$ 65.50
Tennis/Racquetball Club	Retail	Court	30	\$ 328.00	\$ 328.00

Notes: All fee areas are subject to additional 3.5% Administrative Fee; 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 Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Street Improvement Impact Fee Fund 310-312

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 23,653,058	\$ 21,927,349
Revenues:		
Impact fee	\$ 1,156,684	\$ 1,032,672
Interest (including FMV)	13,989	1,046,648
Total Revenues	\$ 1,170,673	\$ 2,079,320
Expenditures:		
Operating	\$ 64,899	\$ 77,573
Capital improvement (CIP)	1,789,888	4,218,498
Total Expenditures	\$ 1,854,787	\$ 4,296,071
Other Financing Sources (Uses):		
Transfers in	\$ 376,607	\$ 211,553
Transfers out	(1,418,202)	(622,761)
Total Other Financing Sources (Uses)	\$ (1,041,595)	\$ (411,208)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,725,709)	\$ (2,627,959)
Ending Fund Balance	\$ 21,927,349	\$ 19,299,390

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 24,204,568	\$ 19,951,137
Fair Market Value (FMV)	(1,240,788)	(724,903)
Interest receivable	96,250	106,302
Accounts receivable	246,412	-
Deferred fee receivable	459,533	459,533
Allowance for uncollectible	(114,816)	-
PFF interfund loan receivable	2,761,882	2,585,537
PFF interfund loan allowance	(2,761,882)	(2,585,537)
Total Assets	\$ 23,651,159	\$ 19,792,069
Liabilities:		
Accounts payable	\$ 1,081,627	\$ 33,146
Deferred fee revenue	642,183	459,533
Total Liabilities	\$ 1,723,810	\$ 492,679
Total fund balance	\$ 21,927,349	\$ 19,299,390
CIP appropriations/reserved for encumbrances	12,295,867	7,442,155
Ending Available Fund Balance (Deficit)	\$ 9,631,482	\$ 11,857,235

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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:

The total revenues received by Street Improvement Impact Fee in FY 2023-24 is \$2,079,320 compared to the prior fiscal year of \$1,170,673. The total expenditures (including operating and capital improvement projects) is \$4,296,071 in FY 2024. The ending fund balance on June 30, 2024 is \$19,299,390 whereas the available fund balance for projects is \$11,857,235.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2023-24, Street Improvement Impact Fee has received a total transfer in of \$211,553 from PFF Recreation Center and PFF Police Stations for the interfund loan repayments required by Council Reso. #2018-08-21-1107. The fund also transferred out of \$587,553 to CIP fund for capital improvement projects and \$35,208 as allowance for uncollectible interfund loan for the accrued interest on interfund loans in FY 2024.

PFF Interfund Loans:

As of June 30, 2024, Street Improvements Impact Fee has total PFF interfund loans receivable of \$2,585,537 (\$2,388,685 from Community Recreation Centers and \$196,852 from Police Stations). The total outstanding balance is recorded as "Allowance for Uncollectible". As specified by Council Resolution #2018-08-21-1107, the owing funds are required to make annual payments by using excess revenues received 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 permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2024, Street Improvements Impact Fee has a total deferred fees of \$459,533 since the program inception.

Street Improvements Reimbursement Agreements:

As of June 30, 2024, the city has two Street Improvement Reimbursement Agreements with a total of \$6,598,782 for future infrastructure projects. The details of these agreements are discussed as follows:

(1). 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. #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, 2024 is \$6,598,782.

(2). 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. #07-0489). The reimbursement agreement was estimated at \$7,544,246. The balance as of June 30, 2024 is \$0.

City of Stockton - Public Facilities Fee (PFF) Report

Stockton Economic Stimulus Program (SESP)

Street Improvements Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Street Improvements Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the Street Improvements Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 42,667,076.00	\$ 6,665,904.00
Multi-Family Residential Housing	\$ 5,291,488.00	\$ -
Non-Residential (Commercial)	\$ 2,433,116.37	\$ 80,908.97
Non-Residential (Industrial or Warehouse)	\$ 9,357,835.25	\$ 748,842.89

The amounts represent fee reductions for the Street Improvements Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Street Improvements Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Street Improvements Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 424,864.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Street Improvements Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 1,186,226.00	\$ -

The amounts represent fee exemptions for the Street Improvements Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Street Improvements Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

(PFF

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Community Recreation Centers Impact Fee Fund 310-313

	FY 2022-23	FY 2023-24
Income Statement		
Beginning Fund Balance:	\$ 106,914	\$ 73,338
Revenues:		
Impact fees	\$ 68,978	\$ 44,236
Interest (including FMV)	916	2,190
Total Revenues	\$ 69,894	\$ 46,426
Expenditures:		
Operating	\$ 1,564	\$ 3,227
Other miscellaneous	23,789	23,228
Total Expenditures	\$ 25,353	\$ 26,455
Other Financing Sources (Uses):		
Transfers in	\$ 23,790	\$ 23,228
Transfers out	(101,907)	(76,371)
Total Other Financing Sources (Uses)	\$ (78,117)	\$ (53,143)
Excess (Deficiency) of Revenues Over Expenditures	\$ (33,576)	\$ (33,172)
Ending Fund Balance	\$ 73,338	\$ 40,166
Balance Sheet		
Assets:		
Cash and cash equivalent	\$ 76,997	\$ 43,524
Fair Market Value (FMV)	(3,581)	(3,802)
Interest receivable	288	557
Deferred fee receivable	312	-
Total Assets	\$ 74,016	\$ 40,279
Liabilities:		
Accounts payable	\$ 366	\$ 113
Due to other funds	2,441,828	2,388,685
PFF interfund loan allowance	(2,441,828)	(2,388,685)
Deferred fees revenue	312	-
Total Liabilities	\$ 678	\$ 113
Total fund balance	\$ 73,338	\$ 40,166
Net outstanding interfund loans balance	2,441,828	2,388,685
Ending Available Fund Balance (Deficit)	\$ (2,368,491)	\$ (2,348,519)

City of Stockton-Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 Community Recreation Centers Impact Fee Fund 310-313

Community Recreation Centers Impact 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 FY2023-24, the Community Recreation Centers received a total of \$46,426 in revenues, compared to prior fiscal year of \$69,894 and incurred \$26,455 of interest and operating expenses. As of June 30, 2024 the ending fund balance is \$40,166.

Other Financing Sources (Transfers In and Transfers Out):

In FY2023-24, the Community Recreation Centers received a transfer in of \$23,228 for the accrued interest expense to be recorded as "Allowance for Uncollectable" interfund loan. The fund also transferred out of \$76,371 to PFF Street Improvements Fee for the interfund loan repayment as required by Council Reso. #2018-08-21-1107.

Other Long-Term Liabilities:

As of June 30, 2024, the Community Recreation Centers fund has a total outstanding interfund loan balance of \$2,388,685, payable to Street Improvement Fees Fund and was recorded as "Allowance for Interfund Loans." As specified by Council Reso. #2018-08-21-1107, the fund is required to make annual payments by the net using excess of revenues from impact fees collected until the balance is paid in full.

City of Stockton - Public Facilities Fee (PFF) Report

Stockton Economic Stimulus Program (SESP)

Community Recreation Centers Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Community Recreation Centers Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the Community Recreation Centers Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 1,551,706.00	\$ 242,424.00
Multi-Family Residential Housing	\$ 221,940.00	\$ -
Non-Residential (Commercial)	\$ 17,052.13	\$ 573.62
Non-Residential (Industrial or Warehouse)	\$ 382,912.53	\$ 38,251.13

The amounts represent fee reductions for the Community Recreation Centers PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Community Recreation Centers Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Community Recreation Centers Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 17,820.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Community Recreation Centers Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 49,385.00	\$ -

The amounts represent fee exemptions for the Community Recreation Centers PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Community Recreation Centers Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

City Office Spaces Impact Fee Fund 310-314

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 420,788	\$ 489,381
Revenues:		
Impact fees	\$ 73,909	\$ 48,466
Interest (including FMV)	(3,651)	18,774
Total Revenues	\$ 70,258	\$ 67,240
Expenditures:		
Operating	\$ 1,665	\$ 804
Total Expenditures	\$ 1,665	\$ 804
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 68,593	\$ 66,436
Ending Fund Balance	\$ 489,381	\$ 555,817

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 515,260	\$ 571,457
Fair Market Value (FMV)	(24,883)	(18,195)
Interest receivable	1,943	2,668
Accounts receivable	7,891	-
Deferred fees receivable	4,366	4,366
Allowance for uncollectible - Account receivable	(5,873)	-
Total Assets	\$ 498,704	\$ 560,296
Liabilities:		
Accounts payable	\$ 366	\$ 113
Deferred fees revenue	8,957	4,366
Total Liabilities	\$ 9,323	\$ 4,479
Total fund balance	\$ 489,381	\$ 555,817
CIP appropriations/reserved for encumbrances	300,000	300,000
Ending Available Fund Balance (Deficit)	\$ 189,381	\$ 255,817

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 City Office Spaces Impact Fee Fund 310-314

City Office Space Impact Fee Annual Report Notes

Purpose:

Provides for additional administrative office spaces in order to maintain and provide administrative and general services as the city grows.

Revenues, Expenditures & Fund Balance:

In FY 2023-24, the City Office Spaces Fee received total revenues of \$67,240, compared to prior fiscal year of \$70,258 and incurred \$804 in operating expenses. The ending fund balance on June 30, 2024 is \$555,817.

Other Financing Sources (Transfers In and Transfers Out):

The City Office Spaces Fee has no other financing sources or uses in FY 2023-24.

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 permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2024, the fund has a total deferred fees of \$4,366 since the program inception.

Other Long-Term Liabilities:

The City Office Spaces Fee has no long-term liabilities in FY 2023-24.

City of Stockton - Public Facilities Fee (PFF) Report

Stockton Economic Stimulus Program (SESP)

City Office Space Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the City Office Space Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the City Office Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 1,506,542.00	\$ 235,368.00
Multi-Family Residential Housing	\$ 214,268.00	\$ -
Non-Residential (Commercial)	\$ 28,841.84	\$ 637.02
Non-Residential (Industrial or Warehouse)	\$ 419,017.20	\$ 41,952.88

The amounts represent fee reductions for the City Office Space PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

City Office Space Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the City Office Space Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 17,204.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the City Office Space Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 47,691.00	\$ -

The amounts represent fee exemptions for the City Office Space PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department Manager) at (209) 937-8270. (PFF

City of Stockton - Public Facilities Fee (PFF) Report

City Office Space Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Fire Stations Impact Fee Fund 310-315

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 252,971	\$ 149,455
Revenues:		
Impact fees	\$ 142,422	\$ 102,790
Interest (including FMV)	3,018	4,245
Total Revenues	\$ 145,440	\$ 107,035
Expenditures:		
Operating	\$ 1,598	\$ 3,264
Other miscellaneous	29,800	27,896
Total Expenditures	\$ 31,398	\$ 31,160
Other Financing Sources (Uses):		
Transfers in	\$ 29,800	\$ 27,896
Transfers out	(247,358)	(151,486)
Total Other Financing Sources (Uses)	\$ (217,558)	\$ (123,590)
Excess (Deficiency) of Revenues Over Expenditures	\$ (103,516)	\$ (47,715)
Ending Fund Balance	\$ 149,455	\$ 101,740

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 156,547	\$ 108,899
Fair Market Value (FMV)	(7,312)	(8,256)
Interest receivable	586	1,210
Accounts receivable	730	-
Deferred fees receivable	3,965	3,965
Total Assets	\$ 154,516	\$ 105,818
Liabilities:		
Accounts payable	\$ 366	\$ 113
Due to other funds	1,312,232	1,188,642
PFF interfund loan allowance	(1,312,232)	(1,188,642)
Deferred fees revenue	4,695	3,965
Total Liabilities	\$ 5,061	\$ 4,078
Total fund balance	\$ 149,455	\$ 101,740
Net outstanding interfund loans balance	1,312,232	1,188,642
Ending Available Fund Balance (Deficit)	\$ (1,162,776)	\$ (1,086,902)

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, Fire Stations Impact Fee fund received a total revenue of \$107,035, compared to prior fiscal year of \$145,440 and incurred \$31,160 of interest and operating expenses. The ending fund balance at June 30, 2024 is \$101,740.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2023-24, the fund has received a transfer in of \$27,896 for the accrued interest on PFF interfund loan to be recorded as "Allowance for Uncollectable." The fund also has a transfer out of \$151,486 to PFF Libraries Fund for the interfund loan repayment 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 permit fees, except for the Pass-Through Fees, and pay it at a later date by a written agreement. As of June 30, 2024, the fund has a total deferred PFF fees of \$3,965 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2024, Fire Stations Impact Fee fund has a total outstanding interfund loan balance of \$1,188,642 owed to Libraries Impact Fee fund and was recorded as "Allowance for Interfund Loans." As specified 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

Stockton Economic Stimulus Program (SESP)

Fire Station Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Fire Station Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the Fire Station Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 2,519,506.00	\$ 393,624.00
Multi-Family Residential Housing	\$ 360,584.00	\$ -
Non-Residential (Commercial)	\$ 56,539.31	\$ 1,726.75
Non-Residential (Industrial or Warehouse)	\$ 889,176.47	\$ 88,841.34

The amounts represent fee reductions for the Fire Station PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Fire Station Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Fire Station Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 32,900.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Fire Station Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 80,233.00	\$ -

The amounts represent fee exemptions for the Fire Station PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton-Public Facilities Fee (PFF) Report

Fire Stations Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

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City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Libraries Impact Fee Fund 310-316

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 5,178,553	\$ 4,357,475
Revenues:		
Impact fees	\$ 151,857	\$ 106,315
Interest (including FMV)	99,522	258,487
Total Revenues	\$ 251,379	\$ 364,802
Expenditures:		
Operating	\$ 3,049	\$ 4,788
Total Expenditures	\$ 3,049	\$ 4,788
Other Financing Sources (Uses):		
Transfers in	\$ 247,358	\$ 151,486
Transfers out	(1,316,766)	(257,520)
Total Other Financing Sources (Uses)	\$ (1,069,408)	\$ (106,034)
Excess (Deficiency) of Revenues Over Expenditures	\$ (821,079)	\$ 253,980
Ending Fund Balance	\$ 4,357,475	\$ 4,611,455

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 4,621,552	\$ 4,742,665
Fair Market Value (FMV)	(285,830)	(153,625)
Interest receivable	22,119	22,528
Accounts receivable	755	-
Deferred fees receivable	7,618	7,618
Due from other funds	1,312,232	1,188,642
PFF interfund loan allowance	(1,312,232)	(1,188,642)
Total Assets	\$ 4,366,214	\$ 4,619,186
Liabilities:		
Accounts payable	\$ 366	\$ 113
Deferred fees revenue	8,373	7,618
Total Liabilities	\$ 8,739	\$ 7,731
Total fund balance	\$ 4,357,475	\$ 4,611,455
CIP appropriations/reserved for encumbrances	3,071,153	2,841,529
Ending Available Fund Balance (Deficit)	\$ 1,286,322	\$ 1,769,926

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, the Libraries Impact Fee fund received a total revenue of \$364,802, compared to prior fiscal year of \$251,379 and incurred \$4,788 in operating expenses and transferred out of \$257,520. As of June 30, 2024, the total ending fund balance is \$4,611,455. The available fund balance for projects is \$1,769,926.

Other Financing Sources (Transfers In and Transfers Out)

In FY 2023-24, the fund received a transfer in of \$151,486 from PFF Fire Stations for the interfund loan payment required by Council Reso. #2018-08-21-1107. The fund also transferred out of \$257,520 (\$27,896 to Fire Stations for the "Allowances for Uncollectible" on PFF interfund loans interest accrued and \$229,624 to CIP fund for the construction costs 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 permit fees, except for the Pass-Through Fees, and pay it at

Other Long-Term Liabilities:

As of June 30, 2024, the fund has an interfund loan receivable from Fire Stations in the amount of \$1,188,642.

City of Stockton - Public Facilities Fee (PFF) Report

Stockton Economic Stimulus Program (SESP)

Libraries Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Libraries Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the Libraries Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 2,909,852.00	\$ 454,608.00
Multi-Family Residential Housing	\$ 417,028.00	\$ -
Non-Residential (Commercial)	\$ 48,180.22	\$ 1,373.59
Non-Residential (Industrial or Warehouse)	\$ 922,108.94	\$ 92,131.76

The amounts represent fee reductions for the Libraries PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Libraries Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Libraries Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 33,484.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Libraries Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 92,786.00	\$ -

The amounts represent fee exemptions for the Libraries PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Libraries Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

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City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Police Stations Impact Fee Fund 310-317

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 287,496	\$ 141,359
Revenues:		
Impact fees	\$ 125,648	\$ 117,349
Interest (including FMV)	4,521	4,132
Total Revenues	\$ 130,169	\$ 121,481
Expenditures:		
Operating	\$ 1,606	\$ (2,197)
Other miscellaneous	13,706	11,980
Total Expenditures	\$ 15,312	\$ 9,783
Other Financing Sources (Uses):		
Transfers in	\$ 13,706	\$ 11,980
Transfers out	(274,700)	(135,182)
Total Other Financing Sources (Uses)	\$ (260,994)	\$ (123,202)
Excess (Deficiency) of Revenues Over Expenditures	\$ (146,137)	\$ (11,504)
Ending Fund Balance	\$ 141,359	\$ 129,855

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 153,992	\$ 137,341
Fair Market Value (FMV)	(7,378)	(8,640)
Interest receivable	574	1,267
Accounts receivable	16,047	-
Deferred fees receivable	8,865	8,865
Allowance for uncollectible - Account receivable	(11,931)	-
Total Assets	\$ 160,169	\$ 138,833
Liabilities:		
Accounts payable	\$ 366	\$ 113
Due to other funds	320,054	196,852
PFF interfund loan allowance	(320,054)	(196,852)
Deferred fees revenue	18,444	8,865
Total Liabilities	\$ 18,810	\$ 8,978
Total Fund Balance	\$ 141,359	\$ 129,855
Net outstanding interfund loans balance	320,054	196,852
Ending Available Fund Balance (Deficit)	\$ (178,696)	\$ (66,997)

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund collected total revenues of \$121,481 compared to the prior fiscal year of \$130,169 and incurred \$9,783 in operating expense. The ending fund balance on June 30, 2024 is \$129,855.

Other Financing Sources (Transfers In and Transfers Out)

In FY 2023-24, the fund has a transfer in of \$11,980 for the accrued interest on PFF interfund loans to be recorded as "Allowance for Uncollectable" interfund loan and a transfer out of \$135,182 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 FY 2023-24, the fund has a total deferred PFF fees of \$8,865 since the program inception.

Other Long-Term Liabilities:

As of FY 2023-24, the fund has total outstanding interfund loan balance of \$196,852 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

Stockton Economic Stimulus Program (SESP)

Police Station Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Police Station Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (such as the Police Station Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 1,906,566.00	\$ 297,864.00
Multi-Family Residential Housing	\$ 272,356.00	\$ -
Non-Residential (Commercial)	\$ 67,622.76	\$ 1,530.03
Non-Residential (Industrial or Warehouse)	\$ 1,020,906.31	\$ 102,003.02

The amounts represent fee reductions for the Police Station PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Police Station Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Police Station Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 24,850.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Police Station Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 60,607.00	\$ -

The amounts represent fee exemptions for the Police Station PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Police Stations Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Room	\$ 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 Manager) at (209) 937-8270.

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City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Parkland Impact Fee Fund 310-318

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 7,232,722	\$ 7,285,591
Revenues:		
Permit fees	\$ 114,957	\$ 1,186
Interest (including FMV)	(17,833)	293,041
Total Revenues	\$ 97,124	\$ 294,227
Expenditures:		
Operating	\$ 33,519	\$ 68,034
Capital improvement (CIP)	10,736	196,249
Total Expenditures	\$ 44,255	\$ 264,283
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers out	-	(9,138)
Total Other Financing Sources (Uses)	-	(9,138)
Excess (Deficiency) of Revenues Over Expenditures	\$ 52,869	\$ 20,806
Ending Fund Balance	\$ 7,285,591	\$ 7,306,397

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 7,636,390	\$ 7,537,576
Fair Market Value (FMV)	(370,485)	(242,216)
Interest receivable	28,792	35,519
Total Assets	\$ 7,294,697	\$ 7,330,879
Liabilities:		
Accounts payable	\$ 9,106	\$ 2,317
Year end accruals	-	19,286
Accrued payroll	-	2,879
Total Liabilities	\$ 9,106	\$ 24,482
Total Fund Balance	\$ 7,285,591	\$ 7,306,397
CIP appropriations/reserved for encumbrances	5,837,267	534,862
Ending Available Fund Balance (Deficit)	\$ 1,448,324	\$ 6,771,535

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund collected total revenues of \$294,227 compared to the prior fiscal year of \$97,124 and incurred \$264,283 in operating expenditures. The ending fund balance at June 30, 2024 is \$7,306,397. The available fund balance for projects is \$6,771,535.

Other Financing Sources (Transfers In and Transfers Out):

There was a transfer out to capital improvement projects fund in amount of \$9,138 in FY 2024.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Stockton Economic Stimulus Program (SESP)

Parkland Impact Fee

Stockton Economic Stimulus Program (SESP)

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF) (such as the Parkland Impact Fee), whichever is less. New non-residential developments, such as commercial and industrial projects city-wide, are eligible to participate in the program and receive a 50% reduction on certain fee categories (the Parkland Impact Fee is not collected on new non-residential developments). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Category	Amount Reduced Since Program Inception	Amount Reduced FY 2023-24
Single-Family Residential Housing	\$ 9,026,348.00	\$ 1,410,192.00
Multi-Family Residential Housing	\$ 938,176.00	\$ -
Non-Residential (Commercial)	Not Applicable	Not Applicable
Non-Residential (Industrial or Warehouse)	Not Applicable	Not Applicable

The amounts represent fee reductions for the Parkland PFF Fund under the Stockton Economic Stimulus Program (SESP), reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding the Stockton Economic Stimulus Program (SESP), contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Exemption Programs

Parkland Impact Fee

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories (such as the Parkland Impact Fee) for new residential developments located within the "Greater Downtown Stockton" area. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 85,600.00	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units certain fees (such as the Parkland Impact Fee). This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

Amount Exempted Since Program Inception	Amount Exempted FY 2023-24
\$ 212,582.00	\$ -

The amounts represent fee exemptions for the Parkland PFF Fund under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program and City-Wide Affordable Housing Development Public Facilities Fee Exemption Program, reflecting funds that would have otherwise been collected absent the program's implementation.

For additional information or questions regarding these Exemption Programs, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Parkland Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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	\$ 2,798.00	\$ 2,798.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 1,712.00	\$ 1,712.00
Guest Room	Residential - Existing City Limits	Per Unit	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 Manager at (209) 937-8270.

(PFF

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Street Trees Impact Fee Fund 310-319

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 381,639	\$ 380,744
Revenues:		
Interest (including FMV)	\$ (789)	\$ 15,106
Total Revenues	\$ (789)	\$ 15,106
Expenditures:		
Operating	\$ 106	\$ 136
Total Expenditures	\$ 106	\$ 136
Other Financing Sources (Uses):		
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (895)	\$ 14,970
Ending Fund Balance	\$ 380,744	\$ 395,714

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 398,580	\$ 406,779
Fair Market Value (FMV)	(19,339)	(12,967)
Interest receivable	1,503	1,902
Total Assets	\$ 380,744	\$ 395,714
Liabilities		
Total Liabilities	-	-
Total Fund Balance	\$ 380,744	\$ 395,714
CIP appropriations/reserved for encumbrances	340,401	-
Ending Available Fund Balance (Deficit)	\$ 40,343	\$ 395,714

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, the fund did not receive any fee revenues. The fund did earn interest income in amount of \$15,106 and incurred investment interest expense of \$136. The ending fund balance at June 30, 2024 is \$395,714.

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 Fees Schedule

Fiscal Year 2023-24

PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Street Signs Impact Fee Fund 310-320

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 205,832	\$ 205,349
Revenues:		
Permit fees	\$ -	\$ 8,015
Interest (including FMV)	(426)	8,039
Total Revenues	\$ (426)	\$ 16,054
Expenditures:		
Operating	\$ 57	\$ 75
Total Expenditures	\$ 57	\$ 75
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (483)	\$ 15,979
Ending Fund Balance	\$ 205,349	\$ 221,328

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 214,968	\$ 227,519
Fair Market Value (FMV)	(10,430)	(7,254)
Interest receivable	811	1,063
Total Assets	\$ 205,349	\$ 221,328
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 205,349	\$ 221,328
CIP appropriations/reserved for encumbrances	138,786	-
Ending Available Fund Balance (Deficit)	\$ 66,563	\$ 221,328

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund collected total revenues of \$16,054 compared to the prior fiscal year of \$(426) and incurred investment interest expense in the amount of \$75. The ending fund balance at June 30, 2024 is \$221,328.

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 Fees Schedule

Fiscal Year 2023-24

SIGN TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 446,626	\$ 445,578
Revenues:		
Interest (including FMV)	\$ (924)	\$ 17,678
Total Revenues	\$ (924)	\$ 17,678
Expenditures:		
Operating	\$ 124	\$ 159
Total Expenditures	\$ 124	\$ 159
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,048)	\$ 17,519
Ending Fund Balance	\$ 445,578	\$ 463,097

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 466,452	\$ 476,047
Fair Market Value (FMV)	(22,632)	(15,175)
Interest receivable	1,758	2,225
Total Assets	\$ 445,578	\$ 463,097
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 445,578	\$ 463,097
CIP appropriations/reserved for encumbrances	361,769	-
Ending Available Fund Balance (Deficit)	\$ 83,809	\$ 463,097

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund did not receive any fee revenues. The fund did earn interest income in the amount of \$17,678 and incurred investment interest expense of \$159. The ending fund balance at June 30, 2024 is \$463,907.

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 Fees Schedule

Fiscal Year 2023-24

TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Air Quality Impact Fee Fund 310-322

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 7,099,360	\$ 6,996,130
Revenues:		
Permit fees	\$ 817,438	\$ 875,293
Interest (including FMV)	(45,609)	304,138
Total Revenues	\$ 771,829	\$ 1,179,431
Expenditures:		
Operating	\$ 11,164	\$ 19,163
Capital improvement (CIP)	6,868	-
Total Expenditures	\$ 18,031	\$ 19,163
Other Financing Sources (Uses):		
Transfers out	\$ (857,028)	\$ -
Total Other Financing Sources (Uses)	\$ (857,028)	\$ -
Excess (Deficiency) of Revenues Over Expenditures	\$ (103,230)	\$ 1,160,268
Ending Fund Balance	\$ 6,996,130	\$ 8,156,398

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 7,363,747	\$ 8,384,077
Fair Market Value (FMV)	(397,810)	(266,804)
Interest receivable	30,876	39,125
Total Assets	\$ 6,996,813	\$ 8,156,398
Liabilities:		
Accounts payable	\$ 683	\$ -
Total Liabilities	\$ 683	\$ -
Total Fund Balance	\$ 6,996,130	\$ 8,156,398
CIP appropriations/reserved for encumbrances	1,451,231	2,019,297
Ending Available Fund Balance (Deficit)	\$ 5,544,899	\$ 6,137,101

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, the fund collected total revenues of \$1,179,431 compared to the prior fiscal year of \$771,829 and incurred \$19,163 in operating expense. The ending fund balance on June 30, 2024 is \$8,156,398, whereas the available fund balance for projects is \$6,137,101.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Air Quality Impact Fees Schedule

Fiscal Year 2023-24

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 Manager) at (209) 937-8270.

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City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

PFF Administrative Fee Fund 310-323

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 2,992,842	\$ 3,105,063
Revenues:		
PFF Administrative Fees	\$ 573,710	\$ 708,302
Interest (including FMV)	(12,424)	121,805
Total Revenues	\$ 561,286	\$ 830,107
Expenditures:		
Operating	\$ 449,065	\$ 507,263
Capital improvement (CIP)	-	-
Total Expenditures	\$ 449,065	\$ 507,263
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 112,221	\$ 322,844
Ending Fund Balance	\$ 3,105,063	\$ 3,427,907

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 3,291,856	\$ 3,542,520
Fair Market Value (FMV)	(159,378)	(112,329)
Interest receivable	12,325	16,472
Total Assets	\$ 3,144,803	\$ 3,446,663
Liabilities:		
Accounts payable	\$ 39,740	\$ 5,724
Accrued payroll	-	13,032
Total Liabilities	\$ 39,740	\$ 18,756
Total Fund Balance	\$ 3,105,063	\$ 3,427,907
CIP appropriations/reserved for encumbrances	-	-
Ending Available Fund Balance (Deficit)	\$ 3,105,063	\$ 3,427,907

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, the the Administrative Fee Fund collected total revenues of \$830,107 compared to the prior fiscal year of \$561,286 and incurred \$507,263 in operating expenditures. The ending fund balance on June 30, 2024 is \$3,427,907.

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

Stockton Economic Stimulus Program (SESP)

Administrative Fee

Administrative fees are collected as a part of the Public Facility Fee program to cover administrative costs such as program management, accounting, etc. As a result of the various fee reduction programs implemented, the collection of administrative fees is also reduced in a manner consistent with the applicable reduced/waived PFF fee categories. The following tables provide a detailed breakdown of the administrative fees not collected per each program. The programs in question include the Stockton Economic Stimulus Program (SESP) Fee Reduction, the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program, and the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program.

Stockton Economic Stimulus Program (SESP)

Category	Administrative Fees Not Collected Since Program Inception	Administrative Fees Not Collected FY 2023-24
Single-Family Residential Housing	\$ 2,173,065.86	\$ 339,499.44
Multi-Family Residential Housing	\$ 270,054.40	\$ -
Non-Residential (Commercial)	\$ 92,797.34	\$ 3,036.25
Non-Residential (Industrial or Warehouse)	\$ 454,718.48	\$ 38,920.81

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Program	Administrative Fees Not Collected Since Program Inception	Administrative Fees Not Collected FY 2023-24
Residential	\$ 22,285.27	\$ -

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Program	Administrative Fees Not Collected Since Program Inception	Administrative Fees Not Collected FY 2023-24
Residential	\$ 60,532.85	\$ -

The amounts represent fee reductions for the Administrative PFF Fund under these programs noted above, reflecting funds that would have otherwise been collected absent the program's implementation. For additional information or questions regarding the Administrative Fee, contact the Community Development Department (PFF Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

Regional Transportation Impact Fee (RTIF) Fund 310-324

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance:	\$ 15,790,275	\$ 17,772,456
Revenues:		
Impact fee	\$ 2,078,061	\$ 2,626,509
Interest (including FMV)	(83,072)	655,779
Total Revenues	\$ 1,994,989	\$ 3,282,288
Expenditures:		
Operating	\$ 12,808	\$ 17,172
Total Expenditures	\$ 12,808	\$ 17,172
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,982,181	\$ 3,265,116
Ending Fund Balance	\$ 17,772,456	\$ 21,037,572

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 18,796,796	\$ 22,012,291
Fair Market Value (FMV)	(895,317)	(697,809)
Interest receivable	70,471	102,328
Accounts receivable	108,727	-
Total Assets	\$ 18,080,677	\$ 21,416,810
Liabilities:		
Due to other governments	\$ 308,221	\$ 379,238
Total Liabilities	\$ 308,221	\$ 379,238
Total Fund Balance	\$ 17,772,456	\$ 21,037,572
CIP appropriations/reserved for encumbrances	-	-
Ending Available Fund Balance (Deficit)	\$ 17,772,456	\$ 21,037,572

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund collected total revenues of \$3,282,288 compared to the prior fiscal year of \$1,994,989 and incurred \$17,172 in operating expense. The ending fund balance on June 30, 2024 is \$21,037,572.

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

Regional Transportation Impact Fees (RTIF) Schedule

Fiscal Year 2023-24

BUILDING PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
Office / Guest Rooms / High Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,850.00	\$ 2,030.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,470.00	\$ 1,610.00
Commercial / Industrial	Non-Residential	Per 1,000 Sq Ft	\$ 1,120.00	\$ 1,230.00
High Cube Warehouse / Low Density	Non-Residential	Per 1,000 Sq Ft	\$ 460.00	\$ 500.00
Single Family Units	Residential	Per Unit	\$ 3,696.21	\$ 4,053.26
Multiple Family Units	Residential	Per Unit	\$ 2,217.72	\$ 2,431.95

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, 2024

Water Connections Fee Fund 600-605

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$ 28,520	\$ -
Revenues:		
Water connection fees	\$ 1,334,890	\$ 1,403,547
Interest	(175,453)	3,446
Total Revenues	\$ 1,159,437	\$ 1,406,993
Expenditures:		
Operating	\$ (8)	\$ 27
Capital improvement (CIP)	10,036	117,852
Credit capitalization	(10,036)	(117,852)
Total Expenditures	\$ (8)	\$ 27
Other Financing Sources (Uses):		
Transfers in	\$ 164,050	
Transfers out - CIP contribution	(10,036)	(117,852)
Transfers out - Debt services - 2018A Water Bond Series	(1,341,979)	(1,310,642)
Total Other Financing Sources (Uses)	\$ (1,187,965)	\$ (1,428,494)
Excess (Deficiency) of Revenues Over Expenditures	\$ (28,520)	\$ (21,528)
Ending Fund Balance	\$ -	\$ (21,528)

Balance Sheet

Assets:		
Cash and cash equivalent	\$ (571,688)	\$ (572,127)
Fair Market Value (FMV)	\$ -	\$ (21,157)
Interest receivable	(20,226)	3,102
Accounts receivable	22,384	-
Due from other governments	569,530	569,530
Total Assets	\$ -	\$ (20,652)
Liabilities:		
Accounts payable	\$ -	\$ -
Accrued payroll	-	876
Total Liabilities	\$ -	\$ 876
Total Fund Balance	\$ -	\$ (21,528)
CIP appropriations/reserved for encumbrances	8,476,806	3,341,404
Ending Available Fund Balance (Deficit)	\$ (8,476,806)	\$ (3,362,932)

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2024

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 2023-24, the fund collected total revenues of \$1,406,993 compared to prior fiscal year of \$1,159,437 and incurred \$27 in operating expenditures. The ending fund balance at June 30, 2024 is \$ (21,528).

Other Financing Sources (Transfers In and Transfers Out)

In FY 2023-24, the fund transferred out \$1,310,642 to the Water Debt Services fund to partially pay for the 2018A (Green Bonds) Water Bonds Series.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

2018A Series (Green Bonds):

The 2018 Water Revenue Bonds, Series A were issued in the amount of \$145,220,000 by the SPFA on November 20, 2018. The SPFA issued the Bonds to refinance three series of bonds issued in 2002, 2005, and 2009, that finance multiple projects, including the majority of the financing for the Delta Water Supply Project. As of June 30, 2024, \$118,635,000 of 2018A Bonds remain outstanding with installments of principal ranging from \$5,950,000 to \$12,195,000 due October 1, 2024, through October 1, 2037, with interest rates ranging from 4.0% to 5.0%.

City of Stockton - Public Facilities Fee (PFF) Report

Water Connections Fees Schedule

Fiscal Year 2023-24

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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 = $[(\text{Flow Rate} / 30\text{GPM} \times \$2,135.84) + \$61,907.00]$

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

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, 2024

Delta Water Surface Connection Fee Fund 600-606

Income Statement

	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$ 14,130,760	\$ 18,237,264
Revenues:		
Connection fees	\$ 4,269,591	\$ 5,318,432
Interest	(158,654)	608,877
Total Revenues	\$ 4,110,937	\$ 5,927,309
Expenditures:		
Operating	\$ 4,433	\$ 7,349
Total Expenditures	\$ 4,433	\$ 7,349
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,106,504	\$ 5,919,960
Ending Fund Balance	\$ 18,237,264	\$ 24,157,224

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 19,055,930	\$ 24,823,519
Fair Market Value (FMV)	\$ (889,586)	\$ (780,793)
Interest receivable	70,920	114,498
Total Assets	\$ 18,237,264	\$ 24,157,224
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 18,237,264	\$ 24,157,224
CIP appropriations/reserved for encumbrances	-	-
Ending Available Fund Balance (Deficit)	\$ 18,237,264	\$ 24,157,224

City of Stockton-Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 Delta Water Surface Connection Fee Fund 600-606

Water Connection Fee Fund 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 2023-24, Delta Water Supply Connection Fee collected total revenues of \$5,927,309 compared to the prior fiscal year of \$4,110,937 and incurred \$7,349 investment interest expense. The ending fund balance on June 30, 2024 is \$24,157,224.

Other Financing Sources (Transfers In and Transfers Out):

None.

City of Stockton - Public Facilities Fee (PFF) Report

Delta Water Surface Connections Fees Schedule

Fiscal Year 2023-24

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
Connection Size:				
3/4 Inch	N/A	Per Meter	\$ 5,508.23	\$ 5,575.28
1 Inch	N/A	Per Meter	\$ 9,198.74	\$ 9,310.72
1 1/2 Inch	N/A	Per Meter	\$ 22,032.92	\$ 22,301.12
2 Inches	N/A	Per Meter	\$ 29,358.87	\$ 29,716.24
3 Inches	N/A	Per Meter	\$ 58,722.81	\$ 59,488.24
4 Inches	N/A	Per Meter	\$ 91,822.19	\$ 92,939.92
6 Inches	N/A	Per Meter	\$ 183,589.31	\$ 185,824.08
8 Inches	N/A	Per Meter	\$ 293,753.91	\$ 297,329.88
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, 2024

Wastewater Connections Fee Fund 610-615 - All Areas

Income Statement

Beginning Fund Balance

FY 2022-23	FY 2023-24
\$ 6,325,753	\$ 5,071,800

Revenues:

Connection fees per area:

Existing Collections

Future Collections

Combined Treatment

Westside Project

Weston Ranch 6A & 6B

Interest

\$ 102,362	\$ 69,363
99,806	53,900
1,249,216	1,387,504
975,372	1,606,400
-	(350)
(80,938)	293,529
\$ 2,345,818	\$ 3,410,346

Total Revenues

Expenditures:

Operating

Capital improvement (CIP)

Credit capitalization

\$ 1,995	\$ 2,327
158,047	27,871
(158,047)	(27,871)
\$ 1,995	\$ 2,327

Total Expenditures

Other Financing Sources (Uses):

Transfers out - CIP contribution

Transfers out - Debt services - COP Bond Series

\$ (158,047)	\$ (27,871)
(3,439,729)	(3,437,430)
\$ (3,597,775)	\$ (3,465,301)

Total Other Financing Sources (Uses)

Excess (Deficiency) of Revenues Over Expenditures

\$ (1,253,953)	\$ (57,282)
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Ending Fund Balance

\$ 5,071,800	\$ 5,014,518
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Balance Sheet

Assets:

Cash and cash equivalent

Fair Market Value (FMV)

Interest receivable

\$ 5,450,324	\$ 5,246,994
(411,020)	(270,503)
32,991	39,667
\$ 5,072,295	\$ 5,016,158

Total Assets

Liabilities:

Accounts payable

Accrued Payroll

\$ 495	\$ 1,533
-	107
\$ 495	\$ 1,640

Total Liabilities

Total Fund Balance

CIP appropriations/reserved for encumbrances

\$ 5,071,800	\$ 5,014,518
-	132,720
\$ 5,071,800	\$ 4,881,798

Ending Available Fund Balance (Deficit)

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2024 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 2023-24, the fund collected total revenues of \$3,410,346 compared to prior fiscal year of \$2,345,818, and had operating expenses totaling \$2,327 and total CIP costs of \$27,871. The fund credited and or contributed the total CIP costs by transferring out \$27,871 to the Wastewater Utility fund and transferred out \$3,437,430 to Wastewater Debt Service fund to partially pay for the 2014A Wastewater Revenue Bonds. The ending fund balance at June 30, 2024 is \$5,014,518.

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 (Transfers In and Transfers Out)

In FY 2023-24, Wastewater Connection Fees Fund has transferred out total of \$3,437,430 Wastewater Revenue Refunding Bonds, 2014A Series discussed as follows:

Wastewater Revenue Refunding Bonds, 2014A Series:

Wastewater Revenue Refunding Bonds, Series 2014 (1998 Wastewater Project and 2003 Wastewater Project) were issued in an amount of \$69,440,000 by the SPFA on November 24, 2014. As of June 30, 2024, bonds totaling \$34,710,000 are due in annual installments of principal ranging from \$5,090,000 to \$6,530,000 from September 1, 2024, through September 1, 2029, with interest rates of 5.00% on the bonds outstanding. The Bonds were issued to advance refund the 1998 and 2003 certificates of participation. Repayment of the Bonds is a pledge of net revenues of the Wastewater Fund.

City of Stockton - Public Facilities Fee (PFF) Report

Wastewater Connection Fees Schedule

Fiscal Year 2023-24

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 Year Ended June 30, 2024

Pass Through Fees - Agency Fund 780-786

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

Income Statement

Beginning Fund Balance:

	FY 2022-23	FY 2023-24
Surface Water Impact Mitigation Fee	\$ 1,813,221	\$ 824,504
County Facilities Impact Fee	966,655	661,238
Agricultural Land Mitigation Impact Fee	49,094	144,838
Mossdale Tract Development Fee	(8,609)	(8,609)
Undistributed Balance	(61,559)	(54,269)
Total Beginning Fund Balance	\$ 2,758,802	\$ 1,567,703

Revenues:

Surface Water Impact Mitigation Fee	\$ 2,564,115	\$ 3,213,878
County Facilities Impact Fee	1,627,845	2,296,346
Agricultural Land Mitigation Impact Fee	1,201,959	975,416
Mossdale Tract Development Fee	-	34,440
Interest (undistributed)	31,911	-
Fair Market Value (FMV)	-	14,619
Total Revenues	\$ 5,425,830	\$ 6,534,699

Expenditures (Distributions):

Surface Water Impact Mitigation Fee	\$ 3,552,832	\$ 3,337,208
County Facilities Impact Fee	1,933,262	2,384,553
Agricultural Land Mitigation Impact Fee	1,106,215	1,112,336
Mossdale Tract Development Fee	-	33,407
Interest distributed (adjusted)	31,911	-
Total Expenditures (Distributions)	\$ 6,624,219	\$ 6,867,504

Undistributed Revenues:

Surface Water Impact Mitigation Fee	\$ (988,717)	\$ (123,330)
County Facilities Impact Fee	(305,417)	(88,207)
Agricultural Land Mitigation Impact Fee	95,744	(136,920)
Mossdale Tract Development Fee	-	1,033
Interest (undistributed)	7,290	(57,069)
Total Undistributed Revenues	\$ (1,191,100)	\$ (404,493)

Ending Fund Balance:

Surface Water Impact Mitigation Fee	\$ 824,504	\$ 701,174
County Facilities Impact Fee	661,238	573,031
Agricultural Land Mitigation Impact Fee	144,838	7,918
Mossdale Tract Development Fee	(8,609)	(7,576)
Undistributed Balance	(54,269)	(111,338)
Total Ending Fund Balance	\$ 1,567,703	\$ 1,163,210

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Year Ended June 30,2024

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 California Farmland Trust (CFT) San Joaquin Area Flood Control Agency (SJAFCA)

Balance Sheet

Assets:

	FY 2022-23	FY 2023-24
Cash and cash equivalent	\$ 1,623,454	\$ 1,206,973
Fair Market Value (FMV)	(65,903)	(51,283)
Interest receivable	5,768	7,520
Miscellaneous Receivable	4,384	-
Total Assets	\$ 1,567,703	\$ 1,163,210

Liabilities

Due to other governments	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 1,567,703	\$ 1,163,210
Total Fund Balance (Deficit) and Liabilities	\$ 1,567,703	\$ 1,163,210

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2024

Pass Through Fees - Agency Fund 780-786

Pass Through Fees – All Mitigation Fees – Annual Report Notes

Purpose:

To mitigate for the impact on water, agricultural land, public facilities, and flood control through the conversion of land for private and urban uses, including residential, commercial, and industrial developments. Fees collected by the city are remitted to various governmental entities as discussed below:

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

In 1990, the City of Stockton participated, along with California Water Service Company and the County of San Joaquin, in 1990B Series COP to finance the New Melones Water Conveyance Project with the Stockton East Water District. In 1992, the District issued another Series, the 1992B Series COP, and refunded a portion of the 1990B Series. In 2002, the city agreed to modify the financing plan by issuing the 2002B Series COP and refund 1990B Series. The remaining balance of the 2002B Series COP Series were to be financed by the surface water impact fee levied by the city and other participating agencies. The surface water impact fees are collected and deposited in a trustee account and remitted to Stockton East Water District (SEWD) on a quarterly basis to be used for the cost of the New Melones Water Conveyance Project. In FY 2023-24, the city collected \$3,213,878 of Surface Water Impact Mitigation Fees and remitted \$3,337,208 to SEWD. The remaining impact fees due to SEWD at June 30, 2024 is \$701,174

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) the establishment of the Public Facilities Fees (PFF) programs. In 2005, the city agreed (Council Reso. # 2005-04-05-0165) to add County Facilities Fee (CFF) to its PFF programs. The CFF fee is collected at the same time a building permit is issued for a new development within city limits and remitted to SJCA on a quarterly basis. In FY 2023-24, the city collected \$2,296,346 of County Facilities Fee and remitted \$2,384,553 to SJCA. The remaining balance due to SJCA at June 30, 2024 is \$573,031.

Agricultural Land Mitigation Impact Fee – California Farmland Trust (CFT):

Under the 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) the establishment of the Public Facilities Fees (PFF) programs. In 2007, the City agreed (Council Reso. #2007-02-07-0079) to add Agricultural Land Mitigation Fee to its Public Facilities Fee programs. The fee is collected from all applicable new development projects that would result from the conversion of farmland, as defined by California Department of Conservation, into urban uses. All fees collected pursuant to the agreement should be remitted to California Farmland Trust (CFT) on a quarterly basis. In FY 2023-24, the city collected \$975,416 of Agricultural Land Mitigation Impact Fees and remitted \$1,112,336 to CFT. The remaining balance due to CFT at June 30, 2024 is \$7,918.

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 the Water Conservation (SJCFCWCD), City of Lathrop, and the City of Manteca to reform the San Joaquin Area Flood Control Agency in an effort to manage and/or reduce flood risks in the Mossdale Tract Area. Under state legislation, SJAFCA has the authority to impose fees as a condition for new developments in Mossdale Tract Area, whereas the city agreed to assist in fees collection effort. All fees collected (less city's administrative fee) pursuant to the agreement will be remitted to SJAFCA on a quarterly basis and to be used to finance the flood control facilities. In FY 2023-24, the city collected \$34,440 of Flood Protection Development Impact Fees and remitted \$33,407 to SJAFCA. The remaining balances due to SJAFCA at June 30, 2024 is \$-7,576.

Regional Transportation Impact Fee – San Joaquin Council of Governments (SJCOG)

In 2006, the City, through Resolution #06-0169, incorporated the Regional Transportation Impact Fee (RTIF) into its public facilities fee program. The San Joaquin Council of Governments (SJCOG) takes a leadership role in developing the county-wide RTIF and updating the fee schedule annually. The RTIF fee is collected at the time a building permit is issued for new developments within city limits. The RTIF collected is allocated with 15% deposited in an account for the San Joaquin Council of Governments (SJCOG), 10% deposited in an account for the County of San Joaquin with revenues remitted quarterly, and 75% deposited in an account retained by the City on a semi-annual basis (i.e., the City's RTIF allocation). In FY 2023-2024, the City of Stockton collected \$3,562,850 in Regional Transportation Impact Fees, remitted \$534,428 to SJCOG, and \$356,285 to the County of San Joaquin.

City of Stockton - Public Facilities Fee (PFF) Report

Pass Through Fees - All Mitigation Fees Schedule

Fiscal Year 2023-24

PERMIT FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2022	FEE PER UNIT EFFECTIVE 7/1/2023
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Surface Water Impact Mitigation Fee:

Office / High Density	Non-Residential	Per sq. ft. Floor Areas / 0.50	\$ 0.471	\$ 0.471
Retail / Medium Density	Non-Residential	Per sq. ft. Floor Areas / 0.30	\$ 0.283	\$ 0.283
Warehouse / Low Density	Non-Residential	Per sq. ft. Floor Areas / 0.60	\$ 0.228	\$ 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.	\$ 683.00	\$ 800.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 452.00	\$ 540.00
Warehouse / Low Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 126.00	\$ 150.00
Single Family Units	Residential	Per Unit	\$ 2,760.00	\$ 3,249.00
Multiple Family Units	Residential	Per Unit	\$ 2,047.00	\$ 2,408.00

Agricultural Land Mitigation Fee:

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

Mossdale Tract Flood Protection Fee:

Commercial	Non-Residential	Per Developable Acre	\$ 20,916.00	\$ 20,916.00
Industrial	Non-Residential	Per Developable Acre	\$ 16,384.00	\$ 16,384.00
Single Family Units	Residential	Per Developable Acre	\$ 22,106.00	\$ 22,106.00
Multiple Family Units	Residential	Per Developable Acre	\$ 20,686.00	\$ 20,686.00

Notes: All fees are subject to additional 3.5% Administrative Fee except for Mossdale Tract Flood Protection Fee at 3%.

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 Financial Summary For the Fiscal Year Ended June 30, 2024 Fee Reduction Programs

Economic Recovery Incentive Program

The Stockton Economic Recovery Incentive Program, adopted in 2010 (Resolution #10-0308), included a Fee Reduction Program designed to reduce specific Public Facilities Fees (PFF) and encourage new residential and non-residential development. The program aimed to make Stockton's development fees more competitive, stimulate construction, and create jobs. Public Facilities Fees for residential or new non-residential projects city-wide were reduced by 50% until the program's sunset. For new projects within the Greater Downtown Stockton Area, as defined in the 2008 Attorney General Settlement Agreement, certain fees were not collected to promote infill development. New residential projects outside the Greater Downtown Area but within Stockton city limits, as defined by the 2008 Attorney General Plan Settlement Agreement, received a 50% fee reduction on certain Public Facility Fees. The program was extended over time and ultimately expired on December 31, 2015.

From 2010 to 2015, the total amount of reductions granted under the Economic Recovery Incentive Program was \$5,978,085.46 for residential (\$922,241.51 for single-family and \$2,096,730.50 for multi-family), \$922,241.51 for non-residential developments, and \$239,227.37 for the Administrative Fee.

Stockton Economic Stimulus Program (SESP) Fee Reduction

The Stockton Economic Stimulus Program (SESP), adopted in 2015 and implemented in 2016 (Resolution #2015-11-17-1602), replaced the City's 2010 Economic Recovery Incentive Program (Resolution #10-0308), which expired on December 31, 2015. SESP provides fee reductions (i.e., waivers) for eligible new residential and non-residential developments.

New residential developments located within the existing city limits, as described in the 2008 General Plan Settlement Agreement, are eligible to participate in the program and receive a fee waiver up to a total of \$19,997 or 100% of certain Public Facility Fees (PFF), whichever is less. New non-residential developments, such as commercial and industrial projects citywide, are eligible to participate in the program and receive a 50% reduction on certain fee categories. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

As of June 30, 2024, the total amount of reductions granted to SESP participants since the program's inception in 2016 is \$88,437,381.42. For Fiscal Year 2023-24, a total of \$11,280,213.50 in fee reductions have been provided.

City of Stockton - Public Facilities Fee (PFF) Report Financial Summary For the Fiscal Year Ended June 30, 2024 Fee Reduction and Exemption Programs

Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program

Adopted in 2016 (Resolution #2016-01-12-1206), the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program replaced the City's 2010 Economic Development Department Public Facilities Fee Reduction Program, which had been extended through December 31, 2015. This program provides exemptions for specific Public Facilities Fees (PFF) categories for new residential developments located within the "Greater Downtown Stockton" area. The program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

As of June 30, 2024, the total amount of exemptions granted under the Greater Downtown Stockton Residential Development Public Facilities Fee Exemption Program since the program's inception in 2016 is \$659,007.27. For Fiscal Year 2023-24, a total of \$0 in fee exemptions have been provided. This program will expire upon the approval of the proposed fees outlined in the Development Impact Fee Nexus Study.

City-Wide Affordable Housing Development Public Facilities Fee Exemption Program

Adopted in 2018 (Resolution #2018-02-06-0504), the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program expanded the existing Greater Downtown Stockton Residential Public Facilities Fee Exemption Program to include affordable housing developments city-wide. To support the development of new affordable housing units locally, City Council approved fee exemptions for new development projects that create additional affordable housing units. This program will sunset upon City Council's adoption of new PFF fees outlined in the forthcoming Development Impact Fee Nexus Study.

As of June 30, 2024, the total amount of exemptions granted under the City-Wide Affordable Housing Development Public Facilities Fee Exemption Program since the program's inception in 2018 is \$1,790,042.85. For Fiscal Year 2023-24, a total of \$0 in fee exemptions have been provided. This program will expire upon the approval of the proposed fees outlined in the Development Impact Fee Nexus Study.

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Fee Deferral Summary

As of June 30, 2024

Under the City's Administrative Guidelines and its Economic Development Program, the City Council 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, 2024, the total deferred PFF fees is \$497,539. 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 FY 2023	Deferred Fees FY 2024	Changes
Traffic Signals Impact Fee	City Wide	\$ 13,192	\$ 13,192	\$ -
Street Improvements Fee	City Wide	642,183	459,533	(182,650)
Community Recreation Centers Fee	City Wide	312	-	(312)
City Office Spaces Fee	City Wide	8,957	4,366	(4,591)
Fire Stations Impact Fee	City Wide	4,695	3,965	(730)
Libraries Impact Fee	City Wide	8,373	7,618	(755)
Police Stations Fee	City Wide	18,444	8,865	(9,579)
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		\$ 696,156	\$ 497,539	\$ (198,617)

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - PFF interfund Loans Summary

As of June 30, 2024

Loan From PFF Fund	Loan To PFF Fund	Date Loans Initiated	Approved Council Reso.#	Balance As of 6/30/2023	Balance As of 6/30/2024
PFF Street Improvement Fund	PFF Community Rec. Center Fund	6/30/2005	04-0333	\$ 2,441,828	\$ 2,388,685
PFF Street Improvement Fund	PFF Police Station Fund	6/30/2005	04-0333	320,054	196,852
PFF Libraries Fund	PFF Fire Station Fund	10/2/2007	07-0412	1,312,232	1,188,642
Total Outstanding PFF interfund Balance				\$ 4,074,114	\$ 3,774,179

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Public Improvement Expenditures

As of June 30, 2024

	Project Number	FY2022-23 Expenditures	FY2023-24 Expenditures	Changes
Traffic Signal Expenditures:				
Traffic Signal Control System	WT15022 (PW1522)	\$ 21,152	\$ 34,353	\$ 13,201
Filbert / Miner Traffic Signal	WT13010 (PW1310)	\$ -	-	-
Total Traffic Signals		\$ 21,152	\$ 34,353	\$ 13,201
Street Improvements Expenditures:				
Eight Mile Rd Precise Plan	WT21013 (PW2113)	\$ 24,080	\$ 227,149	\$ 203,069
Developers Reimbursements - Construction Costs	D018017	1,691,512	3,938,448	2,246,936
Diamond Grade Separation	WT21028	9,689	12,037	2,348
Filbert / Miner Traffic Signal	WT13010 (PW1310)	-	-	-
Bus Rapid Transit 1-B	WT15015 (PW1515)	85,365	-	(85,365)
Thornton Rd. Widening	WT14028 (PW1428)	78,624	-	(78,624)
Industrial Drive Extension	WT21015 (PW2115)	62,917	52,901	(10,016)
Bus Rapid Transit V	WT15016	219,697	-	(219,697)
Bus Rapid Transit 1-B	WT15018	608,405	-	(608,405)
HSIP 8 Convert Signals	WT17013	28,083	-	(28,083)
Grant Match	WT21016	360,532	176,904	(183,628)
Traffic Signal Modification	WT15029	1,690	-	(1,690)
Mariposa Rd Precise Road Plan	WT23032	-	77,912	77,912
Pacific Avenue Raised Medians	WT17017	-	320,700	320,700
Total Street Improvement		\$ 3,170,594	\$ 4,806,051	\$ 1,635,457
Libraries Expenditures:				
NE Branch McNair Library	CL17024 (PW1724)	\$ 1,286,966	\$ 229,624	\$ (1,057,342)
Total Libraries		\$ 1,286,966	\$ 229,624	\$ (1,057,342)
Parkland Expenditures:				
Equinao Park	WP13173	\$ 7,690	\$ 123,201	\$ 115,511
Cannery Park	WP13270	3,046	66,046	63,000
Oakmore & Montego Park	WP13254	-	7,002	7,002
Cannery Park	WP22013	-	9,138	9,138
Total Parkland		\$ 10,736	\$ 205,387	\$ 194,651
Air Quality Expenditures:				
Bear Creek/Pixley Slough Bike	WT17002	\$ 857,028	\$ -	\$ (857,028)
Green Initiatives	WA13276 (PW9276)	6,868	-	(6,868)
Total Air Quality		\$ 863,896	\$ -	\$ (863,896)
Total All Public Improvement Expenditures		\$ 5,353,344	\$ 5,275,415	\$ (77,929)

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Five Years PFF CIP Listing Budget

As of June 30, 2024

Project Name	Project No.	Remaining Appropriation @ 6/30/2024	FY2024-25 Budget	FY2025-26 Budget	FY2026-27 Budget	FY2027-28 Budget	Total Budget
Traffic Signals Projects:							
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	-	-	-	-	-	-
Traffic Signal Control System	WT15022	-	-	-	-	-	-
Miner Avenue Comp Street Improve Phase 3	WT17032	200,000	-	-	-	-	200,000
Traffic Signal New Installation	WT25011	-	-	800,000	-	-	800,000
Traffic Signal Conversions	WT26039	-	-	-	-	-	-
Total Traffic Signals		200,000	-	800,000	-	-	1,000,000
Street Improvement Projects:							
Bus Rapid Transit 1-B	WT15015 (PW1515)	472,689	-	-	-	-	472,689
Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St	WT15016 (PW1516)	117,016	-	-	-	-	117,016
Developers Reimbursements	D018017 (PW1817)	2,708,504	-	-	-	-	2,708,504
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	-	-	-	-	-	-
Grant Match Programs	WT21016 (PW2116)	262,564	-	-	-	-	262,564
Little John Creek Reimbursement	WA13165 (PW9165)	132,788	-	-	-	-	132,788
Eight Mile Rd Precise Plan	WT21013 (PW2113)	-	-	-	-	-	-
Diamond Grade Separation	WT21028	11,094	-	-	-	-	11,094
Industrial Drive Extension	WT21015 (PW2115)	-	-	-	-	-	-
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes	WT15018 (PW1518)	-	-	-	-	-	-
Thorton Rd. Widening	WT14028 (PW1428)	300,065	-	-	-	-	300,065
West Ln. TRS Control System	WT16011 (PW1611)	23,809	-	-	-	-	23,809
Mariposa Road Precise Road Plan	WT23032	1,062,088	-	-	-	-	1,062,088
HSIP 8-CONVT SIGNL FR PED	WT17013	81,538	-	-	-	-	81,538
HSIP 8-RAISED MED @ PACIFIC	WT17017	-	-	-	-	-	-
Bear Creek / Pixley Slough Bike Trail	WT17002	770,000	-	-	-	-	770,000
MLK Boulevard Underpass	WT24030	1,000,000	-	-	-	-	1,000,000
Arch Road Widening	WT26023	500,000	-	-	-	-	500,000
Total Street Improvement		7,442,155	-	-	-	-	7,442,155
Library:							
Northeast Branch McNair Library and Recreation Center	CL17024 (PW1724)	2,841,529	-	-	-	-	2,841,529
Total Library		2,841,529	-	-	-	-	2,841,529
Parkland City Wide:							
Cannery Park 2.7 Acre	WP13270 (PW9270)	125,000	-	-	-	-	125,000
Cannery Park 7.48 Acre	WP22013	409,862	-	-	4,546,800	-	4,956,662
Equinoa Park	WP13173	-	-	-	-	-	-
Misasi Park	WP13131 (PW9131)	-	-	-	-	2,206,070	2,206,070
Oakmore & Montego Park	WP13254	-	-	2,669,000	-	-	2,669,000
Oakmore & Montego Neighborhood Park	WP23024	-	-	-	-	-	-
Westlake Villages Park 11.5 Acre	WP13269 (WP23020)(PW9269)	-	-	7,100,000	-	-	7,100,000
Total Parkland		534,862	-	9,769,000	4,546,800	2,206,070	17,056,732
Street Trees:							
Residential Development Street Trees	WE15024 (PW1524)	-	-	-	-	-	-
Street Trees Planting CW	WE13118 (PW9118)	-	-	-	-	-	-
Total Street Trees		-	-	-	-	-	-
Street Signs Citywide :							
Residential Development Signs	WD15025 (PW1525)	-	-	-	-	-	-
Street Name Sign Installation	WD13176 (PW9176)	-	-	-	-	-	-
Total Street Signs		-	-	-	-	-	-
Street Lights In Lieu:							
Street Lights Installations	WD13191 (PW9191)	-	-	-	-	-	-
Total Street Lights		-	-	-	-	-	-
Office Space Citywide:							
Waterfront Towers New City Hall	E016015	300,000	-	-	-	-	300,000

City of Stockton - Public Facilities Fee (PFF) Report
Supplemental Report - Five Years PFF CIP Listing Budget
As of June 30, 2024

Project Name	Project No.	Remaining Appropriation @ 6/30/2024	FY2024-25 Budget	FY2025-26 Budget	FY2026-27 Budget	FY2027-28 Budget	Total Budget
Total Office Space		300,000	-	-	-	-	300,000
Air Quality Citywide:							
Bus Rapid Transit 1-B	WT15015	100,000	-	-	-	-	100,000
Pacific / March Intersection	WT17025	180,000	-	-	-	-	180,000
Bear Creek / Pixley Slough Bike Trail	WT17002	142,972	-	-	-	-	142,972
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	6,009	-	-	-	-	6,009
Green Initiatives	WA13276 (PW9276)	-	-	-	-	-	-
Miner Ave, Comp. St. Improvement PH3	WT17032	650,000	-	-	-	-	650,000
March Lane Adaptive Traffic Control	WT13012 (PW1312)	140,621	-	-	-	-	140,621
California Street Road Diet Phase 1	WT18005	549,695	-	-	-	-	549,695
Main Street Complete Stret Plan	WT18006	30,000	-	-	-	-	30,000
Grant Match Program	WT21016	-	300,000	300,000	300,000	300,000	1,200,000
Downtown East -West Connection	WT22050	20,000	1,050,000	-	-	-	1,070,000
Greater Downtown Bike and Ped Cpnnectivity	WT22051	-	202,000	-	-	-	202,000
Waterfront Towers New City Hall	E016015	200,000	-	-	-	-	200,000
Total Air Quality		2,019,297	1,552,000	300,000	300,000	300,000	4,471,297
Grand Total Budgeted Public Facilities Projects		13,337,843	1,552,000	10,869,000	4,846,800	2,506,070	33,111,713