

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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City of Stockton

Public Facilities Fee (PFF) Annual Report

Fiscal Year 2023-24

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. *

City of Stockton

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.

City of Stockton

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

| Income Statement | FY 2022-23 | FY 2023-24 |
|--|---------------------|---------------------|
| 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

| | FY 2022-23 | FY 2023-24 |
|--|-----------------------|-----------------------|
| Income Statement | | |
| 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 (PFF Manager) at (209) 937-8270.

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.

(PFF

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 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 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.

(PFF

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 = [(Flow Rate / 30GPM x \$2,135.84) + \$61,907.00]

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

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

For additional information or questions regarding to Water Connection Fees, contact the Municipal Utilities Department

at (209)

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 | FY 2022-23 | FY 2023-24 |
|--|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 6,325,753 | \$ 5,071,800 |
| Revenues: | | |
| Connection fees per area: | | |
| Existing Collections | \$ 102,362 | \$ 69,363 |
| Future Collections | 99,806 | 53,900 |
| Combined Treatment | 1,249,216 | 1,387,504 |
| Westside Project | 975,372 | 1,606,400 |
| Weston Ranch 6A & 6B | - | (350) |
| Interest | (80,938) | 293,529 |
| Total Revenues | \$ 2,345,818 | \$ 3,410,346 |
| Expenditures: | | |
| Operating | \$ 1,995 | \$ 2,327 |
| Capital improvement (CIP) | 158,047 | 27,871 |
| Credit capitalization | (158,047) | (27,871) |
| Total Expenditures | \$ 1,995 | \$ 2,327 |
| Other Financing Sources (Uses): | | |
| Transfers out - CIP contribution | \$ (158,047) | \$ (27,871) |
| Transfers out - Debt services - COP Bond Series | (3,439,729) | (3,437,430) |
| Total Other Financing Sources (Uses) | \$ (3,597,775) | \$ (3,465,301) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,253,953) | \$ (57,282) |
| Ending Fund Balance | \$ 5,071,800 | \$ 5,014,518 |
| Balance Sheet | | |
| Assets: | | |
| Cash and cash equivalent | \$ 5,450,324 | \$ 5,246,994 |
| Fair Market Value (FMV) | (411,020) | (270,503) |
| Interest receivable | 32,991 | 39,667 |
| Total Assets | \$ 5,072,295 | \$ 5,016,158 |
| Liabilities: | | |
| Accounts payable | \$ 495 | \$ 1,533 |
| Accrued Payroll | - | 107 |
| Total Liabilities | \$ 495 | \$ 1,640 |
| Total Fund Balance | \$ 5,071,800 | \$ 5,014,518 |
| CIP appropriations/reserved for encumbrances | - | 132,720 |
| Ending Available Fund Balance (Deficit) | \$ 5,071,800 | \$ 4,881,798 |

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 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 (SJAFC) |

| Income Statement | FY 2022-23 | FY 2023-24 |
|---|-----------------------|---------------------|
| Beginning Fund Balance: | | |
| 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 (SJAFC) |

| Balance Sheet | FY 2022-23 | FY 2023-24 |
|---|---------------------|---------------------|
| Assets: | | |
| 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 |
|---|-----------------|--------------------------------|---------------------------------------|---------------------------------------|
| 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 Modificaton | 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) | - | - | - | - | - | - |
| Thornton 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 Neigborhood 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 |