

**City of Stockton
Public Facilities Fee (PFF) Annual Report
Fiscal Year 2021-22**





CITY OF STOCKTON

City of Stockton

Public Facilities Fee (PFF) Annual Report

Fiscal Year 2021-22

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CITY OF STOCKTON

CITY COUNCIL



KEVIN J. LINCOLN II
MAYOR



CHRISTINA FUGAZI
VICE MAYOR
District 5



SOL JOBRACK
COUNCILMEMBER
District 1



DAN WRIGHT
COUNCILMEMBER
District 2



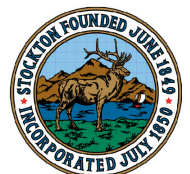
PAUL CANEPA
COUNCILMEMBER
District 3



SUSAN LENZ
COUNCILMEMBER
District 4



KIMBERLEY WARMSLEY
COUNCILMEMBER
District 6



City of Stockton

Public Facilities Fee (PFF) Annual Report

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PRINCIPAL OFFICIALS

City Officials

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

Executive Team

Harry Black	City Manager
Lori Asuncion	City Attorney
Eliza Garza	City Clerk
William Crew	Deputy City Manager II
Jay Kapoor	Deputy City Manager II
Courtney Christy	Deputy City Manager
Kimberly K Trammel	Chief Financial Officer
Stephanie Ocasio	Director of Community Development
Jodi Almassy	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
Allison Dichoso	Director of Human Resources
Norbert Ruijling	Director of Information Technology
Mel Lytle	Director of Municipal Utilities

November 28, 2022

TO: Harry Black, City Manager

FROM: Kimberly Trammel, Chief Financial Officer

SUBJECT: **FY 2021-22 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, 2022. The prior fiscal year's data is for comparative purposes only. State law requires the City to prepare and make available to the public an Annual Report for each fund established to account for PFFs within 180 days of the end of the fiscal year. The City Council must consider the Annual Report of the Public Facilities Fee Program at a regularly scheduled public meeting, no less than fifteen days after the information is made available to the public.

Background

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

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

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

This report outlines the purpose for each of these fees. Some PFFs (Regional Transportation Impact Fees, Water Impact Mitigation Fees, County Facilities Impact Fees, Agricultural Land Mitigation Impact Fees and Mossdale Tract Development Fees) are collected and retained by the City, then remitted on a quarterly or semi-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, 2022, the City deferred \$696,156 in fees under this program. This amount does not reflect fees the City waived in whole or in part under programs meant to encourage certain development.

The City also has \$4,630,783 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.


KIMBERLY K. TRAMMEL
CHIEF FINANCIAL OFFICER

City of Stockton

Public Facilities Fee Report, FY 2021-22

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 2021-22

- 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 2021 – 2026 Capital Improvement Program adoption for more information.*

B. ADDITIONAL NOTES

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

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

On August 20, 2019, City Council approved Resolution #2018-07-17-1302 which extended the Stockton Economic Stimulus Program (SESP), adopted by City Council on November 17, 2015. Effective July 31, 2020, the program will remain the same and will run 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 for disadvantaged and non-disadvantaged areas and increase developer's permit limitations to 30 per subdivision and 80 citywide.

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

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased in 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 2021-22

D. FUNDING OF INFRASTRUCTURE

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2026. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Public Facilities Fee Report, FY 2021-22

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

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

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

PASS THROUGH FEES

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

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

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

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

Mossdale Tract Development Fee – To 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, 2022

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, 2022, the total PFF revenues is \$20,346,899 an increase of 12% from prior fiscal year.

Fee Type	FY2020-21 Revenues	FY2021-22 Revenues	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 416,967	\$ 484,243	\$ 67,276	16%
Street Improvements Fee	932,722	2,600,310	1,667,588	179%
Community Recreation Centers Fee	26,110	110,139	84,029	322%
City Office Spaces Fee	28,904	112,112	83,208	288%
Fire Stations Impact Fee	60,446	256,218	195,772	324%
Libraries Impact Fee	84,743	30,969	(53,774)	-63%
Police Stations Fee	63,276	290,843	227,567	360%
Parkland Impact Fee	12,359	(209,205)	(221,564)	-1793%
Street Trees Fee	(552)	(11,738)	(11,186)	2026%
Street Signs Fee	20,701	8,381	(12,320)	-60%
Street Lights Impact Fee	(645)	(13,738)	(13,093)	2030%
Air Quality Impact Fee	578,388	1,831,191	1,252,803	217%
Administration Fee	871,102	898,418	27,316	3%
Regional Transportation Impact Fee	2,962,222	3,115,915	153,693	5%
Water Connection Fee	1,653,851	1,954,216	300,365	18%
Delta Water Surface Fee	5,798,789	5,265,764	(533,025)	-9%
Wastewater Connection Fee	4,606,378	3,622,861	(983,517)	-21%
Total Fee Revenues	\$ 18,115,761	\$ 20,346,899	\$ 2,231,138	12%

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2022

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, 2022, the total PFF expenditures is \$14,902,306 an increase of 55% in expenditures as compared to prior fiscal year.

Fee Type	FY2020-21 Expenditures	FY2021-22 Expenditures	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 200,661	\$ 862	\$ (199,799)	-100%
Street Improvements Fee	137,299	2,407,872	2,270,573	1654%
Community Recreation Centers Fee	25,565	83,522	57,957	227%
City Office Spaces Fee	757	3,357	2,600	343%
Fire Stations Impact Fee	34,187	165,533	131,346	384%
Libraries Impact Fee	1,048,514	3,446,178	2,397,664	229%
Police Stations Fee	17,752	158,197	140,445	791%
Parkland Impact Fee	15,927	68,852	52,925	332%
Street Trees Fee	137	164	27	20%
Street Signs Fee	68	85	17	26%
Street Lights Impact Fee	161	192	31	19%
Air Quality Impact Fee	(81,163)	36,262	117,425	-145%
Administration Fee	245,730	285,538	39,808	16%
Regional Transportation Impact Fee	4,324	26,644	22,320	516%
Water Connection Fee	2,479,500	2,496,970	17,470	1%
Delta Water Surface Fee	2,759	4,914	2,155	78%
Wastewater Connection Fee	5,492,764	5,717,164	224,400	4%
Total Expenditures	\$ 9,624,942	\$ 14,902,306	\$ 5,277,364	55%

City of Stockton - Public Facilities Fee (PFF) Report

For the Fiscal Year Ended June 30, 2022

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, 2022, the total PFF available fund balance is \$52,761,361, an increase of \$12,708,758 from prior fiscal year.

Fee Type	FY2020-21 Fund Balance	FY2021-22 Fund Balance	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 1,598,271	\$ 2,337,156	\$ 738,885	46%
Street Improvements Fee	7,911,699	9,470,259	1,558,560	20%
Community Recreation Centers Fee	(2,506,509)	(2,413,033)	93,476	-4%
City Office Spaces Fee	301,125	420,788	119,663	40%
Fire Stations Impact Fee	(1,509,031)	(1,276,818)	232,213	-15%
Libraries Impact Fee	697,339	820,436	123,097	18%
Police Stations Fee	(576,649)	(293,552)	283,097	-49%
Parkland Impact Fee	5,000,483	5,560,131	559,648	11%
Street Trees Fee	53,141	41,238	(11,903)	-22%
Street Signs Fee	58,749	67,046	8,297	14%
Street Lights Impact Fee	198,786	84,857	(113,929)	-57%
Air Quality Impact Fee	4,795,986	5,874,232	1,078,246	22%
Administration Fee	1,827,521	2,613,060	785,539	43%
Regional Transportation Impact Fee	12,701,004	15,790,275	3,089,271	24%
Water Connection Fee	(5,591,357)	(3,986,192)	1,605,165	-29%
Delta Water Surface Fee	8,869,910	14,130,760	5,260,850	59%
Wastewater Connection Fee	6,222,135	3,520,717	(2,701,418)	-43%
Total PFF Available Fund Balances	\$ 40,052,603	\$ 52,761,361	\$ 12,708,758	32%

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Traffic Signal Impact Fee Fund 310-311 All Zones

Income Statement

Beginning Fund Balance:

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

Total Beginning Fund Balance

Revenues:

Impact Fee:

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

Interest (including FMV):

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

Other miscellaneous:

City wide (610)

Total Revenues

Expenditures:

Operating:

City wide (610)

Capital improvement (CIP):

City wide (610)

Total Expenditures

Other Financing Sources (Uses):

Transfers out:

City wide (610)

Total Other Financing Sources (Uses)

Excess (Deficiency) of Revenues Over Expenditures:

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

Total Excess (Deficiency) of Revenues Over Expenditures

Ending Fund Balance:

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

Total Ending Fund Balance

FY 2020-21	FY 2021-22
------------	------------

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

\$ 123,614	\$ 167,547
81,714	23,174
81,233	35,443
53,279	201,024
72,205	125,567
22,530	(68,514)
(5,207)	-
(5,009)	-
(7,697)	-
(3,464)	-
3,769	-
\$ 416,967	\$ 484,243

\$ 661	\$ 862
81,180	-
\$ 81,841	\$ 862

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

\$ (50,748)	\$ 98,172
76,507	23,174
76,224	35,443
45,583	201,024
68,741	125,567
\$ 216,307	\$ 483,381

\$ 458,057	\$ 556,229
344,002	367,177
344,970	380,414
448,269	649,293
258,478	384,045
\$ 1,853,776	\$ 2,337,156

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Traffic Signal Impact Fee Fund 310-311 All Zones

Balance Sheet	FY 2020-21	FY 2021-22
Assets:		
Cash and cash equivalent	\$ 1,834,994	\$ 2,402,863
Fair Market Value (FMV)	17,922	(71,443)
Interest receivable	4,703	5,520
Accounts receivable	7,706	7,706
Deferred fee receivable	13,192	13,192
Allowance for uncollectible	(7,489)	(7,489)
Total Assets	\$ 1,871,027	\$ 2,350,350
Liabilities:		
Retention	\$ 4,059	\$ -
Deferred fees revenue	13,192	13,192
Total Liabilities	\$ 17,251	\$ 13,192
Total fund balance	\$ 1,853,776	\$ 2,337,156
CIP appropriations/reserved for encumbrances	255,505	-
Ending Available Fund Balance (Deficit)	\$ 1,598,271	\$ 2,337,156

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 2021-22 from all areas is \$484,243 compared to prior fiscal year of \$416,967. The fund incurred \$862 in operating expenditures. There are no CIP cost allocation and no outstanding encumbrances in FY 2021-22. The ending available fund balance as of June 30, 2022 is \$2,337,156.

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

There are no transfer in and transfer out to fund capital improvement projects in FY 2022.

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, 2022, 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 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
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 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
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 Planning Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Street Improvement Impact Fee Fund 310-312

	FY 2020-21	FY 2021-22
Income Statement		
Beginning Fund Balance:	\$ 22,469,704	\$ 23,265,127
Revenues:		
Impact fee	\$ 934,939	\$ 3,067,383
Interest (including FMV)	(2,217)	(720,072)
Other miscellaneous	-	253,000
Total Revenues	\$ 932,722	\$ 2,600,310
Expenditures:		
Operating	\$ 32,546	\$ 131,306
Capital improvement (CIP)	47,578	1,994,557
Total Expenditures	\$ 80,124	\$ 2,125,864
Other Financing Sources (Uses):		
Transfers in	\$ -	\$ 195,493
Transfers out	(57,175)	(282,008)
Total Other Financing Sources (Uses)	\$ (57,175)	\$ (86,515)
Excess (Deficiency) of Revenues Over Expenditures	\$ 795,423	\$ 387,932
Ending Fund Balance	\$ 23,265,127	\$ 23,653,058
Balance Sheet		
Assets:		
Cash and cash equivalent	\$ 23,066,478	\$ 26,390,617
Fair Market Value (FMV)	218,430	(787,763)
Interest receivable	57,318	60,813
Accounts receivable	246,412	246,412
Deferred fee receivable	459,533	459,533
Allowance for uncollectible	(114,816)	(114,816)
PFF interfund loan receivable	3,256,742	3,100,993
PFF inter-fund loan allowance	(3,256,742)	(3,100,993)
Total Assets	\$ 23,933,356	\$ 26,254,797
Liabilities:		
Accounts payable	\$ 24,495.89	\$ 1,959,555
Retention	1,550	-
Deferred fee revenue	642,183	642,183
Total Liabilities	\$ 668,229	\$ 2,601,738
Total fund balance	\$ 23,265,127	\$ 23,653,058
CIP appropriations/reserved for encumbrances	15,353,428	14,182,799
Ending Available Fund Balance (Deficit)	\$ 7,911,699	\$ 9,470,259

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22 is \$2,600,310 compared to the prior fiscal year of \$932,722. The total expenditures (including operating and capital improvement projects) is \$2,125,864 in FY 2022. The ending fund balance on June 30, 2022 is \$23,653,058 whereas the available fund balance for projects is \$9,470,259.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2021-22, Street Improvement Impact Fee has received a total transfer in of \$195,493 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 \$282,008 (\$242,263 to CIP fund for capital improvement projects and \$39,745 as allowance for uncollectible interfund loan for the accrued interest on interfund loans in FY 2022.

PFF Interfund Loans:

As of June 30, 2022, Street Improvements Impact Fee has total PFF interfund loans receivable of \$3,100,993 (\$2,519,945 from Community Recreation Centers and \$581,048 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, 2022, Street Improvements Impact Fee has a total deferred fees of \$642,183 since the program inception.

Street Improvements Reimbursement Agreements:

As of June 30, 2022, the city has four Street Improvement Reimbursement Agreements with a total of \$8,447,746 for future infrastructure projects. The details of these agreements are discussed as follows:

- (1). In March of 2001, the city entered into a reimbursement agreement with the Spanos Park Development Company for the design and construction of the traffic signal at the Eight Mile Road / Thornton Road intersection (Council Reso. #2001-03-01-0140). Reimbursement to the developer was estimated at \$201,850. On June 30, 2022, the remaining balance is \$201,850.
- (2). In July of 2007, the city entered into a reimbursement agreement with Dean A. Spanos for the construction of Trinity Parkway from the Bear Creek Bridge to Otto Drive (Council Reso. #2007-07-07-0329). The reimbursement agreement was estimated at \$7,598,782 (with cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement). The balance on June 30, 2022 is \$6,598,782.
- (3). In November of 2007, the city entered a reimbursement agree with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek (Council Reso. #2007-11-07-0489). The reimbursement agreement was estimated at \$3,095,241. The remaining balance as of June 30, 2022 is \$1,147,114.
- (4). In December of 2008, the city entered into a reimbursement agreement with Lodi Unified School District for the construction of street and water system improvements at McNair High School along West Morada Lane (Council Reso. #2008-12-08-0471). The reimbursement agreement was estimated at \$1,890,307 (with \$1,712,892 fund by Street Improvements Impact Fees and \$177,412 funded by Water Connection Fees). The balance as of June 30, 2022 is \$500,000.

City of Stockton - Public Facilities Fee (PFF) Report

Street Improvements Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 2,412.00	\$ 2,412.00
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 3,177.00	\$ 3,177.00
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 931.50	\$ 931.50
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 13,226.00	\$ 13,226.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 9,656.00	\$ 9,656.00
Guest Room	Residential - Existing City Limits	Per Room	\$ 5,157.50	\$ 5,157.50
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	\$ 5,157.50	\$ 5,157.50
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 13,226.00	\$ 13,226.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 9,656.00	\$ 9,656.00
Guest Room	Residential - Outside City Limits	Per Room	\$ 5,157.50	\$ 5,157.50
High Cube warehouse / distribution buildings over 500,000 sq. ft. & ceiling height over 27 feet)	Multipliers for Specific Land Use	Per 1,000 sq ft	\$ 0.059	\$ 0.059
Church and Accessory Uses	Multipliers for Specific Land Use	Per 1,000 sq ft	\$ 0.396	\$ 0.396
Elementary School	Multipliers for Specific Land Use	Per 1,000 sq ft	\$ 0.154	\$ 0.154
Elementary School	Multipliers for Specific Land Use	Per Student	\$ 0.010	\$ 0.010
High School	Multipliers for Specific Land Use	Per 1,000 sq ft	\$ 0.462	\$ 0.462
High School	Multipliers for Specific Land Use	Per Student	\$ 0.040	\$ 0.040

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

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

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Community Recreation Centers Impact Fee Fund 310-313

	FY 2020-21	FY 2021-22
Income Statement		
Beginning Fund Balance:	\$ 30,508	\$ 55,951
Revenues:		
Impact fees	\$ 27,253	\$ 113,251
Interest (including FMV)	(1,143)	(3,112)
Total Revenues	\$ 26,110	\$ 110,139
Expenditures:		
Operating	\$ 667	\$ 3,225
Other miscellaneous	24,898	24,347
Total Expenditures	\$ 25,565	\$ 27,571
Other Financing Sources (Uses):		
Transfers in	\$ 24,898	\$ 24,347
Transfers out	-	(55,951)
Total Other Financing Sources (Uses)	\$ 24,898	\$ (31,604)
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,443	\$ 50,963
Ending Fund Balance	\$ 55,951	\$ 106,914
Balance Sheet		
Assets:		
Cash and cash equivalent	\$ 55,985	\$ 109,986
Fair Market Value (FMV)	487	(3,041)
Interest receivable	128	236
Deferred fee receivable	312	312
Total Assets	\$ 56,912	\$ 107,493
Liabilities:		
Accounts payable	\$ 649	\$ 268
Due to other funds	2,551,550	2,519,945
PFF inter-fund loan allowance	(2,551,550)	(2,519,945)
Deferred fees revenue	312	312
Total Liabilities	\$ 961	\$ 579
Total fund balance	\$ 55,951	\$ 106,914
CIP appropriations/reserved for encumbrances	10,909	-
Net outstanding interfund loans balance	2,551,550	2,519,945
Ending Available Fund Balance (Deficit)	\$ (2,506,509)	\$ (2,413,033)

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 FY2021-22, the Community Recreation Centers received a total of \$110,139 in revenues, compared to prior fiscal year of \$26,110 and incurred \$27,571 of interest and operating expenses. As of June 30, 2022 the ending fund balance is \$106,914.

Other Financing Sources (Transfers In and Transfers Out):

In FY2021-22, the Community Recreation Centers received a transfer in of \$24,347 for the accrued interest expense to be recorded as "Allowance for Uncollectable" interfund loan. The fund also transferred out of \$55,951 to PFF Street Improvements Fee 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, 2022, the Community Recreation Centers has a total deferred fees of \$312 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2022, the Community Recreation Centers fund has a total outstanding interfund loan balance of \$2,519,945, 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

Community Recreation Centers Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 39.50	\$ 39.50
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 20.25	\$ 20.25
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 23.25	\$ 23.25
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 481.00	\$ 481.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 405.00	\$ 405.00
Guest Room	Residential - Existing City Limits	Per Room	Exempted	Exempted
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 481.00	\$ 481.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 405.00	\$ 405.00
Guest Room	Residential - Outside City Limits	Per Room	Exempted	Exempted

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

City Office Spaces Impact Fee Fund 310-314

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 283,886	\$ 312,033
Revenues:		
Impact fees	\$ 30,027	\$ 124,218
Interest (including FMV)	(1,123)	(12,106)
Total Revenues	\$ 28,904	\$ 112,112
Expenditures:		
Operating	\$ 757	\$ 3,357
Total Expenditures	\$ 757	\$ 3,357
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,147	\$ 108,755
Ending Fund Balance	\$ 312,033	\$ 420,788

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 311,562	\$ 435,504
Fair Market Value (FMV)	2,926	(12,870)
Interest receivable	768	995
Accounts receivable	7,891	7,891
Deferred fees receivable	4,366	4,366
Allowance for uncollectible - Account receivable	(5,873)	(5,873)
Total Assets	\$ 321,639	\$ 430,012
Liabilities:		
Accounts payable	\$ 649	\$ 268
Deferred fees revenue	8,957	8,957
Total Liabilities	\$ 9,606	\$ 9,224
Total fund balance	\$ 312,033	\$ 420,788
CIP appropriations/reserved for encumbrances	10,909	-
Ending Available Fund Balance (Deficit)	\$ 301,125	\$ 420,788

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 resulted from new developments.

Revenues, Expenditures & Fund Balance:

In FY 2021-22, the City Office Spaces Fee received total revenues of \$112,112, compared to prior fiscal year of \$28,904, and incurred \$3,357 in operating expenses. The ending and available fund balance on June 30, 2022 is \$420,788.

Other Financing Sources (Transfers In and Transfers Out):

The City Office Spaces Fee has no other financing sources or uses in FY 2021-22.

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, 2022, the fund has a total deferred fees of \$8,957 since the program inception.

Other Long-Term Liabilities:

The City Office Spaces Fee has no long-term liabilities in FY 2021-22.

City of Stockton - Public Facilities Fee (PFF) Report

City Office Space Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 43.75	\$ 43.75
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 22.50	\$ 22.50
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 25.50	\$ 25.50
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 467.00	\$ 467.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 391.00	\$ 391.00
Guest Room	Residential - Existing City Limits	Per Room	\$ 49.00	\$ 49.00
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	\$ 49.00	\$ 49.00
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 467.00	\$ 467.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 391.00	\$ 391.00
Guest Room	Residential - Outside City Limits	Per Room	\$ 49.00	\$ 49.00

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

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

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Fire Stations Impact Fee Fund 310-315

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 70,862	\$ 130,618
Revenues:		
Impact fees	\$ 62,811	\$ 263,492
Interest (including FMV)	(2,365)	(7,274)
Total Revenues	\$ 60,446	\$ 256,218
Expenditures:		
Operating	\$ 690	\$ 3,249
Other miscellaneous	33,497	31,666
Total Expenditures	\$ 34,187	\$ 34,915
Other Financing Sources (Uses):		
Transfers in	\$ 33,497	\$ 31,667
Transfers out	-	(130,618)
Total Other Financing Sources (Uses)	\$ 33,497	\$ (98,952)
Excess (Deficiency) of Revenues Over Expenditures	\$ 59,756	\$ 122,353
Ending Fund Balance	\$ 130,618	\$ 252,971

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 129,851	\$ 259,820
Fair Market Value (FMV)	1,122	(7,138)
Interest receivable	295	554
Accounts receivable	730	730
Deferred fees receivable	3,965	3,965
Total Assets	\$ 135,963	\$ 257,932
Liabilities:		
Accounts payable	\$ 649	\$ 268
Due to other funds	1,628,741	1,529,790
PFF inter-fund loan allowance	(1,628,741)	(1,529,790)
Deferred fees revenue	4,695	4,695
Total Liabilities	\$ 5,344	\$ 4,963
Total fund balance	\$ 130,618	\$ 252,971
CIP appropriations/reserved for encumbrances	10,909	-
Net outstanding interfund loans balance	1,628,741	1,529,790
Ending Available Fund Balance (Deficit)	\$ (1,509,031)	\$ (1,276,818)

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22, Fire Stations Impact Fee fund received a total revenue of \$256,218, compared to prior fiscal year of \$60,446, and incurred \$34,915 of interest and operating expenses. The ending fund balance at June 30, 2022 is \$252,971.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2021-22, the fund has received a transfer in of \$31,667 for the accrued interest on PFF interfund loan to be recorded as "Allowance for Uncollectable." The fund also has a transfer out of \$130,618 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, 2022, the fund has a total deferred PFF fees of \$4,695 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2022, Fire Stations Impact Fee fund has a total outstanding interfund loan balance of \$1,529,790 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

Fire Stations Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 118.50	\$ 118.50
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 61.00	\$ 61.00
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 54.00	\$ 54.00
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 781.00	\$ 781.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 658.00	\$ 658.00
Guest Room	Residential - Existing City Limits	Per Room	\$ 44.50	\$ 44.50
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	\$ 44.50	\$ 44.50
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 781.00	\$ 781.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 658.00	\$ 658.00
Guest Room	Residential - Outside City Limits	Per Room	\$ 44.50	\$ 44.50

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

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

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Libraries Impact Fee Fund 310-316

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 9,426,914	\$ 8,463,143
Revenues:		
Impact fees	\$ 62,921	\$ 271,443
Interest (including FMV)	21,822	(240,475)
Total Revenues	\$ 84,743	\$ 30,969
Expenditures:		
Operating	\$ 3,931	\$ 6,825
Capital improvement (CIP)	50,481	-
Total Expenditures	\$ 54,412	\$ 6,825
Other Financing Sources (Uses):		
Transfers in	\$ -	\$ 130,618
Transfers out	(994,102)	(3,439,353)
Total Other Financing Sources (Uses)	\$ (994,102)	\$ (3,308,735)
Excess (Deficiency) of Revenues Over Expenditures	\$ (963,771)	\$ (3,284,591)
Ending Fund Balance	\$ 8,463,143	\$ 5,178,554

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 8,351,367	\$ 5,425,028
Fair Market Value (FMV)	89,055	(266,795)
Interest receivable	23,369	20,586
Accounts receivable	755	755
Deferred fees receivable	7,618	7,618
Due from other funds	1,628,741	1,529,790
PFF inter-fund loan allowance	(1,628,741)	(1,529,790)
Total Assets	\$ 8,472,165	\$ 5,187,192
Liabilities:		
Accounts payable	\$ 649	\$ 268
Deferred fees revenue	8,373	8,373
Total Liabilities	\$ 9,022	\$ 8,641
Total fund balance	\$ 8,463,143	\$ 5,178,554
CIP appropriations/reserved for encumbrances	7,765,804	4,358,118
Ending Available Fund Balance (Deficit)	\$ 697,339	\$ 820,436

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22, the Libraries Impact Fee fund received a total revenue of \$30,969, compared to prior fiscal year of \$84,743, and incurred \$6,825 in operating expenses and transferred out of \$3,439,353. As of June 30, 2022, the total ending fund balance is \$5,178,554. The available fund balance for projects is \$820,436.

Other Financing Sources (Transfers In and Transfers Out)

In FY 2021-22, the fund received a transfer in of \$130,618 from PFF Fire Stations for the interfund loan payment required by Council Reso. #2018-08-21-1107. The fund also transferred out of \$3,439,353 (\$31,667 to Fire Stations for the “Allowances for Uncollectible” on PFF interfund loans interest accrued and \$3,407,686 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 a later date by a written agreement. As of June 30, 2022, the fund has a total deferred PFF fees of \$8,373 since the program inception.

Other Long-Term Liabilities:

As of June 30, 2022, the fund has an interfund loan receivable from Fire Stations in the amount of \$1,529,790.

City of Stockton - Public Facilities Fee (PFF) Report

Libraries Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 94.50	\$ 94.50
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 48.50	\$ 48.50
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 56.00	\$ 56.00
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 902.00	\$ 902.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 761.00	\$ 761.00
Guest Room	Residential - Existing City Limits	Per Room	\$ 85.50	\$ 85.50
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	\$ 85.50	\$ 85.50
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 902.00	\$ 902.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 761.00	\$ 761.00
Guest Room	Residential - Outside City Limits	Per Room	\$ 85.50	\$ 85.50

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Police Stations Impact Fee Fund 310-317

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 76,871	\$ 139,452
Revenues:		
Impact fees	\$ 68,367	\$ 299,213
Interest (including FMV)	(5,091)	(8,369)
Total Revenues	\$ 63,276	\$ 290,843
Expenditures:		
Operating	\$ 695	\$ 3,257
Other miscellaneous	17,057	15,398
Total Expenditures	\$ 17,752	\$ 18,655
Other Financing Sources (Uses):		
Transfers in	\$ 17,057	\$ 15,398
Transfers out	-	(139,542)
Total Other Financing Sources (Uses)	\$ 17,057	\$ (124,144)
Excess (Deficiency) of Revenues Over Expenditures	\$ 62,581	\$ 148,044
Ending Fund Balance	\$ 139,452	\$ 287,497

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 143,999	\$ 300,911
Fair Market Value (FMV)	1,240	(8,331)
Interest receivable	325	647
Accounts receivable	16,047	16,047
Deferred fees receivable	8,865	8,865
Allowance for uncollectible - Account receivable	(11,931)	(11,931)
Total Assets	\$ 158,545	\$ 306,208
Liabilities:		
Accounts payable	\$ 649	\$ 268
Due to other funds	705,192	581,048
PFF inter-fund loan allowance	(705,192)	(581,048)
Deferred fees revenue	18,444	18,444
Total Liabilities	\$ 19,093	\$ 18,711
Total Fund Balance	\$ 139,452	\$ 287,497
CIP appropriations/reserved for encumbrances	10,909	-
Net outstanding interfund loans balance	705,192	581,048
Ending Available Fund Balance (Deficit)	\$ (576,649)	\$ (293,552)

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22, the fund collected total revenues of \$290,843 compared to the prior fiscal year of \$63,276 and incurred \$18,655 in operating expense. The ending fund balance on June 30, 2022 is \$287,497.

Other Financing Sources (Transfers In and Transfers Out)

In FY 2021-22, the fund has a transfer in of \$15,398 for the accrued interest on PFF interfund loans to be recorded as "Allowance for Uncollectable" interfund loan and a transfer out of \$139,542 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 2021-22, the fund has a total deferred PFF fees of \$18,444 since the program inception.

Other Long-Term Liabilities:

As of FY 2021-22 the fund has total outstanding interfund loan balance of \$581,048 owed to Street Improvement Fund and was recorded as "Allowance for Interfund Loans." As required by Council Reso. # 2018-08-21-1107, the fund is required to make annual payments by using excess revenues from fees collected until the balance is paid in full.

City of Stockton - Public Facilities Fee (PFF) Report

Police Stations Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
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 (PFF Planning Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Parkland Impact Fee Fund 310-318

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 7,514,347	\$ 7,510,779
Revenues:		
Permit fees	\$ 22,384	\$ 13,990
Interest (including FMV)	(10,025)	(223,195)
Total Revenues	\$ 12,359	\$ (209,205)
Expenditures:		
Operating	\$ 15,927	\$ 68,852
Total Expenditures	\$ 15,927	\$ 68,852
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,568)	\$ (278,057)
Ending Fund Balance	\$ 7,510,779	\$ 7,232,722

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 7,434,202	\$ 7,446,422
Fair Market Value (FMV)	71,197	(225,620)
Interest receivable	18,683	17,405
Total Assets	\$ 7,524,083	\$ 7,238,207
Liabilities:		
Accounts payable	\$ 13,304	\$ 5,484
Total Liabilities	\$ 13,304	\$ 5,484
Total Fund Balance	\$ 7,510,779	\$ 7,232,722
CIP appropriations/reserved for encumbrances	2,510,296	1,672,591
Ending Available Fund Balance (Deficit)	\$ 5,000,483	\$ 5,560,131

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, as a result of Fair Market Value (FMV) adjustment, the fund ended with a deficiency in revenue of \$209,205 compared to the prior fiscal year of \$12,359. The fund incurred \$68,852 in operating expense, and the ending fund balance at June 30, 2022 is \$7,232,722.

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

Parkland Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
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 (PFF Planning Manager) at (209) 937-8270.

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Street Trees Impact Fee Fund 310-319

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 394,231	\$ 393,542
Revenues:		
Interest (including FMV)	\$ (552)	\$ (11,738)
Total Revenues	\$ (552)	\$ (11,738)
Expenditures:		
Operating	\$ 137	\$ 164
Total Expenditures	\$ 137	\$ 164
Other Financing Sources (Uses):		
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (689)	\$ (11,902)
Ending Fund Balance	\$ 393,542	\$ 381,639

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 388,840	\$ 392,612
Fair Market Value (FMV)	3,724	(11,890)
Interest receivable	977	917
Total Assets	\$ 393,542	\$ 381,639
Liabilities		
Total Liabilities	-	-
Total Fund Balance	\$ 393,542	\$ 381,639
CIP appropriations/reserved for encumbrances	340,401	340,401
Ending Available Fund Balance (Deficit)	\$ 53,141	\$ 41,238

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, the fund did not receive any fee revenues. The fund incurred a revenue loss of \$11,738 due to the Fair Market Value (FMV) adjustments and had expenditures of \$164. The ending fund balance at June 30, 2022 is \$381,639.

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 2021-22

PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Tree without root barrier	N/A	Per Tree	\$ 140.00	\$ 140.00
Tree with root barrier	N/A	Per Tree	\$ 195.00	\$ 195.00

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Street Signs Impact Fee Fund 310-320

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 176,902	\$ 197,536
Revenues:		
Permit fees	\$ 20,610	\$ 14,599
Interest (including FMV)	91	(6,217)
Total Revenues	\$ 20,701	\$ 8,381
Expenditures:		
Operating	\$ 68	\$ 85
Total Expenditures	\$ 68	\$ 85
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 20,633	\$ 8,296
Ending Fund Balance	\$ 197,536	\$ 205,832

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 195,212	\$ 211,749
Fair Market Value (FMV)	1,840	(6,413)
Interest receivable	483	495
Total Assets	\$ 197,535	\$ 205,832
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 197,536	\$ 205,832
CIP appropriations/reserved for encumbrances	138,786	138,786
Ending Available Fund Balance (Deficit)	\$ 58,749	\$ 67,046

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, the fund collected total revenues of \$8,381 compared to the prior fiscal year of \$20,701 and incurred \$85 in investment interest expense. The ending fund balance on June 30, 2022 is \$205,832.

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 2021-22

SIGN TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Street Name Sign	N/A	Per Sign	\$ 286.25	\$ 286.25
Regulatory Sign	N/A	Per Sign	\$ 434.50	\$ 434.50
Speed Limit Sign	N/A	Per Sign	\$ 205.75	\$ 205.75

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 461,361	\$ 460,555
Revenues:		
Interest (including FMV)	\$ (645)	\$ (13,738)
Total Revenues	\$ (645)	\$ (13,738)
Expenditures:		
Operating	\$ 161	\$ 192
Total Expenditures	\$ 161	\$ 192
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ (806)	\$ (13,930)
Ending Fund Balance	\$ 460,555	\$ 446,626

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 455,054	\$ 459,468
Fair Market Value (FMV)	4,358	(13,915)
Interest receivable	1,144	1,073
Total Assets	\$ 460,555	\$ 446,626
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 460,555	\$ 446,626
CIP appropriations/reserved for encumbrances	261,769	361,769
Ending Available Fund Balance (Deficit)	\$ 198,786	\$ 84,857

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, the fund did not received any fee revenues. Instead, it incurred a deficiency of \$13,738, due to the Fair Market Value (FMV) adjustments, and incurred investment interest expense of \$192. The ending fund balance at June 30, 2022 is \$446,626.

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 2021-22

TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Street Light In Lieu	N/A	Per Linear Foot	\$ 34.50	\$ 34.50

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Air Quality Impact Fee Fund 310-322

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 4,644,880	\$ 5,304,431
Revenues:		
Permit fees	\$ 571,469	\$ 2,034,371
Interest (including FMV)	6,919	(203,180)
Total Revenues	\$ 578,388	\$ 1,831,191
Expenditures:		
Operating	\$ 41,883	\$ 2,944
Capital improvement (CIP)	(133,138)	13,137
Other miscellaneous	448	-
Total Expenditures	\$ (90,807)	\$ 16,081
Other Financing Sources (Uses):		
Transfers out	\$ (9,644)	\$ (20,181)
Total Other Financing Sources (Uses)	\$ (9,644)	\$ (20,181)
Excess (Deficiency) of Revenues Over Expenditures	\$ 659,551	\$ 1,794,929
Ending Fund Balance	\$ 5,304,431	\$ 7,099,360

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 5,243,195	\$ 7,299,849
Fair Market Value (FMV)	49,047	(216,496)
Interest receivable	12,870	16,731
Total Assets	\$ 5,305,112	\$ 7,100,084
Liabilities:		
Accounts payable	\$ 681	\$ 724
Total Liabilities	\$ 681	\$ 724
Total Fund Balance	\$ 5,304,431	\$ 7,099,360
CIP appropriations/reserved for encumbrances	508,445	1,225,127
Ending Available Fund Balance (Deficit)	\$ 4,795,986	\$ 5,874,232

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22, the fund collected total revenues of \$1,831,191 compared to the prior fiscal year of \$578,388 and incurred \$16,081 in operating expense. The ending fund balance on June 30, 2022 is \$7,099,360, whereas the available fund balance for projects is \$5,874,232.

Other Financing Sources (Transfers In and Transfers Out):

In FY 2021-22, the fund has transferred out of \$20,181 as part of the multi-projects cost allocations.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

City of Stockton - Public Facilities Fee (PFF) Report

Air Quality Impact Fees Schedule

Fiscal Year 2021-22

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 329.00	\$ 329.00
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 689.00	\$ 689.00
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 405.00	\$ 405.00
Single Family Units	Residential	Per Unit	\$ 187.00	\$ 187.00
Multiple Family Units	Residential	Per Unit	\$ 127.00	\$ 127.00
Guest Room	Residential	Per Room	\$ 120.00	\$ 120.00

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

PFF Administrative Fee Fund 310-323

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 1,754,590	\$ 2,379,962
Revenues:		
PFF Administrative Fees	\$ 829,875	\$ 984,372
Interest (including FMV)	41,227	(85,954)
Total Revenues	\$ 871,102	\$ 898,418
Expenditures:		
Operating	\$ 245,695	\$ 285,538
Capital improvement (CIP)	35	-
Total Expenditures	\$ 245,730	\$ 285,538
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 625,372	\$ 612,880
Ending Fund Balance	\$ 2,379,962	\$ 2,992,842

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 2,398,294	\$ 3,096,629
Fair Market Value (FMV)	21,561	(91,826)
Interest receivable	5,658	7,094
Total Assets	\$ 2,425,513	\$ 3,011,897
Liabilities:		
Accounts payable	\$ 45,550	\$ 19,054
Total Liabilities	\$ 45,550	\$ 19,054
Total Fund Balance	\$ 2,379,962	\$ 2,992,842
CIP appropriations/reserved for encumbrances	552,441	379,782
Ending Available Fund Balance (Deficit)	\$ 1,827,521	\$ 2,613,060

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, the the Administrative Fee Fund collected total revenues of \$898,418 compared to the prior fiscal year of \$871,102 and incurred \$285,538 in operating expenditures. The ending fund balance on June 30, 2022 is \$2,992,842 where as the available fund balance is \$2,613,060.

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

Financial Statement for the Fiscal Year Ended June 30, 2022

Regional Transportation Impact Fee (RTIF) Fund 310-324

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance:	\$ 9,743,106	\$ 12,701,004
Revenues:		
Impact fee	\$ 2,918,767	\$ 3,588,920
Interest (including FMV)	43,455	(473,005)
Total Revenues	\$ 2,962,222	\$ 3,115,915
Expenditures:		
Operating	\$ 4,324	\$ 26,644
Total Expenditures	\$ 4,324	\$ 26,644
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,957,898	\$ 3,089,271
Ending Fund Balance	\$ 12,701,004	\$ 15,790,275

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 13,070,183	\$ 17,023,060
Fair Market Value (FMV)	117,330	(506,416)
Interest receivable	30,788	39,125
Total Assets	\$ 13,218,301	\$ 16,555,769
Liabilities:		
Due to other governments	\$ 517,298	\$ 765,495
Total Liabilities	\$ 517,298	\$ 765,495
Total Fund Balance	\$ 12,701,004	\$ 15,790,275
CIP appropriations/reserved for encumbrances	-	-
Ending Available Fund Balance (Deficit)	\$ 12,701,004	\$ 15,790,275

City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2022 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 2021-22, the fund collected total revenues of \$3,115,915 compared to the prior fiscal year of \$2,962,222 and incurred \$26,644 in operating expense. The ending fund balance on June 30, 2022 is \$15,790,275.

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 2021-22

BUILDING PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Office / Guest Rooms / High Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,800.00	\$ 1,850.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,430.00	\$ 1,470.00
Commercial / Industrial	Non-Residential	Per 1,000 Sq Ft	\$ 1,090.00	\$ 1,120.00
High Cube Warehouse / Low Density	Non-Residential	Per 1,000 Sq Ft	\$ 450.00	\$ 460.00
Single Family Units	Residential	Per Unit	\$ 3,598.34	\$ 3,696.21
Multiple Family Units	Residential	Per Unit	\$ 2,159.00	\$ 2,217.72

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, 2022

Water Connections Fee Fund 600-605

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance	\$ (3,586,885)	\$ (4,412,534)
Revenues:		
Water connection fees	\$ 1,645,609	\$ 1,814,870
Interest	8,242	139,346
Total Revenues	\$ 1,653,851	\$ 1,954,216
Expenditures:		
Operating	\$ (1,134)	\$ (2,386)
Land acquisition	77,469	-
Capital improvement (CIP)	1,063,404	1,157,914
Credit capitalization	(1,140,873)	(1,157,914)
Total Expenditures	\$ (1,134)	\$ (2,386)
Other Financing Sources (Uses):		
Transfers in	\$ -	\$ 4,983,808
Transfers out - CIP contribution	(1,140,873)	(1,157,914)
Transfers out - Debt services - 2018A Water Bond Series	(1,339,761)	(1,341,442)
Total Other Financing Sources (Uses)	\$ (2,480,634)	\$ 2,484,452
Excess (Deficiency) of Revenues Over Expenditures	\$ (825,649)	\$ 4,441,054
Ending Fund Balance	\$ (4,412,534)	\$ 28,520

Balance Sheet

Assets:		
Cash and cash equivalent	\$ (4,582,252)	\$ (522,814)
Interest receivable	(8,072)	(13,160)
Due from other governments	569,530	569,530
Total Assets	\$ (4,020,794)	\$ 33,556
Liabilities:		
Accounts payable	\$ 357,039	\$ 5,036
Retention	34,701	-
Total Liabilities	\$ 391,740	\$ 5,036
Total Fund Balance	\$ (4,412,534)	\$ 28,520
CIP appropriations/reserved for encumbrances	1,178,823	4,014,713
Ending Available Fund Balance (Deficit)	\$ (5,591,357)	\$ (3,986,192)

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2021-22, the fund collected total revenues of \$1,954,216 compared to prior fiscal year of \$1,653,851. Consistent with last year, the fund received a credit adjustment of \$2,386 on investment services expense. The ending fund balance at June 30, 2022 is \$28,520.

Other Financing Sources (Transfers In and Transfers Out)

All transfers within enterprise funds are debt related only. In FY 2021-22, the fund has transferred out of \$1,341,442 to Debt Services Fund to pay for the 2018A (Green Bonds) Water Bonds Series.

Deferral Program:

None.

Other Long-Term Liabilities:

None.

2018A Series (Green Bonds):

On August 11, 2009, the Stockton Public Financing Authority issues a series of Taxable Water Revenue Bonds in the amount of \$154,550,000, under the American Recovery and Reinvestment Act of 2009, to finance the first phase of the Delta Water Supply Project. Pursuant to the Recovery Act, the Stockton Public Financing Authority is to receive cash subsidy from the US Treasury equal to 35% of the interest payable on the bonds of each interest payment. This subsidy was expected to be reduced to 6.9% beginning September 30, 2018. The total outstanding balance in 2018A Series in the amount of \$129,930,000 on June 30, 2022 and is required to make twenty annual payments, beginning October 1, 2019 and ending October 1, 2038, using the net available monies from the Water Utilities Fund and the Water Connection Fees Fund. Payments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 with the interest rate ranging from 4% to 5%, beginning on October 1, 2019 and ending October 1, 2037.

City of Stockton - Public Facilities Fee (PFF) Report

Water Connections Fees Schedule

Fiscal Year 2021-22

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Single Family Units	Residential	Per Meter	\$ 2,264.41	\$ 2,264.41
Multiple Family Units	Residential	Per Meter	\$ 2,264.41	\$ 2,264.41
Multiple Family - Additional Units	Residential	Per Meter	\$ 1,827.01	\$ 1,827.01
Connection Size:				
5/8 & 3/4 Inch	Non-Residential	Per Meter	\$ 2,264.41	\$ 2,264.41
1 Inch	Non-Residential	Per Meter	\$ 4,265.68	\$ 4,265.68
1.5 Inch	Non-Residential	Per Meter	\$ 9,643.78	\$ 9,643.78
2 Inches	Non-Residential	Per Meter	\$ 13,633.40	\$ 13,633.40
3 Inches	Non-Residential	Per Meter	\$ 28,954.70	\$ 28,954.70
4 Inches	Non-Residential	Per Meter	\$ 48,212.63	\$ 48,212.63
6 Inches	Non-Residential	Per Meter	\$ 104,818.85	\$ 104,818.85
8 Inches	Non-Residential	Per Meter	\$ 156,827.95	\$ 156,827.95
10 Inches	Non-Residential	Per Meter	See Formula 1	See Formula 1
12 Inches	Non-Residential	Per Meter	See Formula 2	See Formula 2

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

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

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

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

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Delta Water Surface Connection Fee Fund 600-606

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance	\$ 3,073,880	\$ 8,869,910
Revenues:		
Connection fees	\$ 5,726,302	\$ 5,584,349
Interest	72,487	(318,585)
Total Revenues	\$ 5,798,789	\$ 5,265,764
Expenditures:		
Operating	\$ 2,759	\$ 4,914
Total Expenditures	\$ 2,759	\$ 4,914
Other Financing Sources (Uses)	-	-
Total Other Financing Sources (Uses)	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,796,030	\$ 5,260,850
Ending Fund Balance	\$ 8,869,910	\$ 14,130,760

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 8,850,264	\$ 14,096,991
Interest receivable	19,646	33,769
Total Assets	\$ 8,869,910	\$ 14,130,760
Liabilities	-	-
Total Liabilities	-	-
Total Fund Balance	\$ 8,869,910	\$ 14,130,760
CIP appropriations/reserved for encumbrances	-	-
Ending Available Fund Balance (Deficit)	\$ 8,869,910	\$ 14,130,760

City of Stockton-Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

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 2020-22, Delta Water Supply Connection Fee collected total revenues of \$5,265,764 compared to the prior fiscal year of \$5,798,789 and incurred \$4,914 investment interest expense. The ending fund balance on June 30, 2022 is \$14,130,760.

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

Other Financing Sources (Transfers In and Transfers Out):

None.

2010A Demand Water Revenue Bonds Series & 2019A Water Revenue Refunding Bonds:

On October 20, 2010, the Stockton Public Financing Authority originally issued Demand Water Revenue Bonds Series A in the amount of \$5,000,000 as variable rate to finance the Delta Water Supply Project. Due to the city entering Chapter 9 Bankruptcy, the bonds were remarketed and converted to long-term fixed rate on November 26, 2013. On Nov. 5, 2019, the 2010A Demand Water Revenue Bonds were refunded by the new 2019A Water Revenue Refunding Bonds. The total outstanding principal balance for the new 2019A Series is \$53,700,000 on June 30, 2022. The 2019A Series will be paid in twenty-one annual installments beginning October 1, 2020 and until October 1, 2040. The annual installment payments of the 2019A Series is ranging from \$500,000 to \$15,500,000 with the interest rate ranging from 1.5% to 3.6%.

2018A Series (Green Bonds):

On August 11, 2009, the Stockton Public Financing Authority issues a series of Taxable Water Revenue Bonds in the amount of \$154,550,000, under the American Recovery and Reinvestment Act of 2009, to finance the first phase of the Delta Water Supply Project. Pursuant to the Recovery Act, the Stockton Public Financing Authority is to receive cash subsidy from the US Treasury equal to 35% of the interest payable on the bonds of each interest payment. This subsidy was expected to be reduced to 6.9% beginning September 30, 2018. The total outstanding balance in 2018A Series in the amount of \$129,930,000 on June 30, 2022 and is required to make twenty annual payments, beginning October 1, 2019 and ending October 1, 2038, using the net available monies from the Water Utilities Fund and the Delta Water Connection Fees Fund. Payments of 2018A Series will be made on annual installments ranging from \$4,835,000 to \$12,195,000 with the interest rate ranging from 4% to 5%, beginning on October 1, 2019 and ending October 1, 2037.

City of Stockton - Public Facilities Fee (PFF) Report

Delta Water Surface Connections Fees Schedule

Fiscal Year 2021-22

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
Connection Size:				
3/4 Inch	N/A	Per Meter	\$ 5,374.13	\$ 5,441.18
1 Inch	N/A	Per Meter	\$ 8,974.80	\$ 9,086.77
1 1/2 Inch	N/A	Per Meter	\$ 21,496.52	\$ 21,764.72
2 Inches	N/A	Per Meter	\$ 28,644.11	\$ 29,001.49
3 Inches	N/A	Per Meter	\$ 57,341.97	\$ 58,057.39
4 Inches	N/A	Per Meter	\$ 89,586.75	\$ 90,704.47
6 Inches	N/A	Per Meter	\$ 179,119.75	\$ 181,354.53
8 Inches	N/A	Per Meter	\$ 286,602.35	\$ 290,178.13
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, 2022

Wastewater Connections Fee Fund 610-615 - All Areas

Income Statement

	FY 2020-21	FY 2021-22
Beginning Fund Balance	\$ 9,306,443	\$ 8,420,057
Revenues:		
Connection fees per area:		
Existing Collections	\$ 140,250	\$ 117,110
Future Collections	150,969	115,858
Combined Treatment	2,250,299	2,269,323
Westside Project	1,960,454	1,386,667
Interest	104,406	(266,096)
Total Revenues	\$ 4,606,378	\$ 3,622,861
Expenditures:		
Operating	\$ 4,253	\$ 2,558
Land acquisition	143,871	-
Capital improvement (CIP)	1,899,933	2,278,609
Credit capitalization	(2,043,803)	(2,278,609)
Other miscellaneous	3,079	(3,796)
Total Expenditures	\$ 7,332	\$ (1,238)
Other Financing Sources (Uses):		
Transfers out - CIP contribution	\$ (2,043,803)	\$ (2,278,609)
Transfers out - Debt services - COP Bond Series	(3,441,629)	(3,439,793)
Total Other Financing Sources (Uses)	\$ (5,485,432)	\$ (5,718,402)
Excess (Deficiency) of Revenues Over Expenditures	\$ (886,386)	\$ (2,094,304)
Ending Fund Balance	\$ 8,420,057	\$ 6,325,753

Balance Sheet

Assets:		
Cash and cash equivalent	\$ 9,119,455	\$ 6,323,574
Interest receivable	30,280	15,176
Accounts receivable	2,530	-
Total Assets	\$ 9,152,265	\$ 6,338,750
Liabilities:		
Accounts payable	\$ 667,765	\$ 12,997
Retention	64,444	-
Total Liabilities	\$ 732,209	\$ 12,997
Total Fund Balance	\$ 8,420,057	\$ 6,325,753
CIP appropriations/reserved for encumbrances	2,197,922	2,805,036
Ending Available Fund Balance (Deficit)	\$ 6,222,135	\$ 3,520,717

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement for the Fiscal Year Ended June 30, 2022

Wastewater Connections Fee Fund 610-615 - All Areas

Wastewater Connections Fee Annual Report Notes

Purpose:

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

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

Revenues, Expenditures & Fund Balance:

In FY 2020-22, the fund collected total revenues of \$3,622,861 compared to prior fiscal year of \$4,606,378 and received a total credit adjustment for operating expenses of \$1,238 and incurred a total CIP costs of \$2,278,609. The fund credited and or contributed the total CIP costs by transferring out of \$2,278,609 to Wastewater Utility fund and transferred out of \$3,439,793 to debt services fund to pay for the 2014A Water Revenue Bonds. The ending fund balance at June 30, 2022 is \$6,325,753 where as the available fund balance is \$3,520,717.

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

Other Financing Sources (Transfers In and Transfers Out)

Transfers in and out of enterprise funds are debt related only. In FY 2021-22, Wastewater Connection Fees Fund has transferred out total of \$3,439,793 Wastewater Revenue Refunding Bonds, 2014A Series discussed as follows:

Wastewater Revenue Refunding Bonds, 2014A Series:

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

City of Stockton - Public Facilities Fee (PFF) Report

Wastewater Connection Fees Schedule

Fiscal Year 2021-22

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, 2022

Pass Through Fees - Agency Fund 780-786

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

Income Statement

Beginning Fund Balance:

	FY 2020-21	FY 2021-22
Surface Water Impact Mitigation Fee	\$ -	\$ 1,207,844
County Facilities Impact Fee	41,266	910,532
Agricultural Land Mitigation Impact Fee	-	489,142
Mossdale Tract Development Fee	-	63,304
Undistributed Balance	-	24,064
Total Beginning Fund Balance	\$ 41,266	\$ 2,694,886

Revenues:

Surface Water Impact Mitigation Fee	\$ 3,964,791	\$ 4,766,836
County Facilities Impact Fee	2,671,047	2,547,410
Agricultural Land Mitigation Impact Fee	1,519,121	1,124,249
Mossdale Tract Development Fee	255,357	11,282
Interest (undistributed)	25,163	23,508
Fair Market Value (FMV)	12,772	(85,622)
Total Revenues	\$ 8,448,250	\$ 8,387,663

Expenditures (Distributions):

Surface Water Impact Mitigation Fee	\$ 2,756,947	\$ 4,161,459
County Facilities Impact Fee	1,801,781	2,491,287
Agricultural Land Mitigation Impact Fee	1,029,979	1,564,297
Mossdale Tract Development Fee	192,052	83,195
Interest distributed (adjusted)	13,871	23,508
Total Expenditures (Distributions)	\$ 5,794,630	\$ 8,323,746

Undistributed Revenues:

Surface Water Impact Mitigation Fee	\$ 1,207,844	\$ 605,377
County Facilities Impact Fee	869,266	56,123
Agricultural Land Mitigation Impact Fee	489,142	(440,048)
Mossdale Tract Development Fee	63,304	(71,913)
Interest (undistributed)	11,292	(85,622)
Total Undistributed Revenues	\$ 2,640,848	\$ 63,917

Ending Fund Balance:

Surface Water Impact Mitigation Fee	\$ 1,207,844	\$ 1,813,221
County Facilities Impact Fee	910,532	966,655
Agricultural Land Mitigation Impact Fee	489,142	49,094
Mossdale Tract Development Fee	63,304	(8,608)
Undistributed Balance	24,064	(61,559)
Total Ending Fund Balance	\$ 2,694,886	\$ 2,758,803

City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Year Ended June 30, 2022

Pass Through Fees - Agency Fund 780-786

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

Balance Sheet

Assets:

Cash and cash equivalent
Fair Market Value (FMV)
Interest receivable

Total Assets

Liabilities

Total Liabilities

Total Fund Balance

Total Fund Balance (Deficit) and Liabilities

FY 2020-21	FY 2021-22
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\$ 2,678,763	\$ 2,826,020
12,772	(72,851)
3,351	5,634
\$ 2,694,886	\$ 2,758,803

-	-
-	-

\$ 2,694,886	\$ 2,758,803
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\$ 2,694,886	\$ 2,758,803
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City of Stockton - Public Facilities Fee (PFF) Report

Financial Statement For the Fiscal Year Ended June 30, 2022

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 Malones 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 Malones Water Conveyance Project. In FY 2021-22, the city collected \$4,766,836 of Surface Water Impact Mitigation Fees and remitted \$4,161,459 to SEWD. The remaining impact fees due to SEWD at June 30, 2022 is \$1,813,211.

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 SJ County Administrator on a quarterly basis. In FY 2021-22, the city collected \$2,547,410 of County Facilities Fee and remitted \$2,491,287 to SJCA. The remaining balance due to SJCA at June 30, 2022 is \$966,655.

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

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 Central Valley Farmland Trust (CVFT) on a quarterly basis. In FY 2021-22, the city collected \$1,124,249 of Agricultural Land Mitigation Impact Fees and remitted \$1,564,297 to CVFT. The remaining balance due to CVFT at June 30, 2022 is \$49,094.

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 (SJFCWCD), 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 2021-22, the city collected \$11,282 of Flood Protection Development Impact Fees and remitted \$83,195 to SJAFCA. The remaining balances due to SJAFCA at June 30, 2022 is -\$8,608.

City of Stockton - Public Facilities Fee (PFF) Report

Pass Through Fees - All Mitigation Fees Schedule

Fiscal Year 2021-22

PERMIT FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2020	FEE PER UNIT EFFECTIVE 7/1/2021
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Surface Water Impact Mitigation Fee:

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

County Facilities Fee:

Office / High Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 650.00	\$ 665.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 430.00	\$ 440.00
Warehouse / Low Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 120.00	\$ 123.00
Single Family Units	Residential	Per Unit	\$ 2,626.00	\$ 2,686.00
Multiple Family Units	Residential	Per Unit	\$ 1,947.00	\$ 1,992.00

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	\$ 18,012.0000	\$ 18,399.00
Industrial	Non-Residential	Per Developable Acre	\$ 14,987.00	\$ 15,309.00
Single Family Units	Residential	Per Developable Acre	\$ 19,019.00	\$ 19,428.00
Multiple Family Units	Residential	Per Developable Acre	\$ 17,319.00	\$ 17,691.00

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

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

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Fee Deferral Summary

As of June 30, 2022

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, 2022, the total deferred PFF fees is \$696,156. 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 2021	Deferred Fees FY 2022	Changes
Traffic Signals Impact Fee	City Wide	\$ 13,192	\$ 13,192	-
Street Improvements Fee	City Wide	642,183	642,183	-
Community Recreation Centers Fee	City Wide	312	312	-
City Office Spaces Fee	City Wide	8,957	8,957	-
Fire Stations Impact Fee	City Wide	4,695	4,695	-
Libraries Impact Fee	City Wide	8,373	8,373	-
Police Stations Fee	City Wide	18,444	18,444	-
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	\$ 696,156	-

**City of Stockton - Public Facilities Fee (PFF) Report
Supplemental Report - PFF Inter-Fund Loans Summary
As of June 30, 2022**

Loan From PFF Fund	Loan To PFF Fund	Date Loans Initiated	Approved Council Reso.#	Balance As of 6/30/2021	Balance As of 6/30/2022
PFF Street Improvement Fund	PFF Community Rec. Center Fund	6/30/2005	04-0333	\$ 2,551,550	\$ 2,519,945
PFF Street Improvement Fund	PFF Police Station Fund	6/30/2005	04-0333	705,192	581,048
PFF Libraries Fund	PFF Fire Station Fund	10/2/2007	07-0412	1,628,741	1,529,790
Total Outstanding PFF Inter-Fund Balance				\$ 4,885,483	\$ 4,630,783

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Public Improvement Expenditures

As of June 30, 2022

	Project Number	FY2020-21 Expenditures	FY2021-22 Expenditures	Changes
Traffic Signal Expenditures:				
Traffic Signal Control System	WT15022(PW1522)	-	-	-
Filbert / Miner Traffic Signal	WT13010 (PW1310)	\$ 200,000	-	\$ (200,000)
Total Traffic Signals		\$ 200,000	-	\$ (200,000)
Street Improvements Expenditures:				
Eight Mile Rd Precise Plan	WT21013 (PW2113)	-	\$ 5,187	\$ 5,187
Developers Reimbursements - Construction Costs	D018017	-	\$ 1,948,127	\$ 1,948,127
Diamond Grade Separation	WT21028	-	\$ 35,489	\$ 35,489
Filbert / Miner Traffic Signal	WT13010 (PW1310)	\$ 31,000	\$ 20,181	\$ (10,819)
Bus Rapid Transit 1-B	WT15015 (PW1515)	\$ 7,811	\$ 242,264	\$ 234,453
Thornton Rd. Widening	WT14028 (PW1428)	\$ 8,767	-	\$ (8,767)
Industrial Drive Extension	WT21015 (PW2115)	-	\$ 5,754	\$ 5,754
Total Street Improvement		\$ 47,578	2,257,002	\$ 2,209,424
Libraries Expenditures:				
NE Branch McNair Library	CL17024 (PW1724)	\$ 1,011,087	\$ 3,407,686	\$ 2,396,599
Total Libraries		\$ 1,011,087	\$ 3,407,686	\$ 2,396,599
Air Quality Expenditures:				
March Ln Adaptive TCS	WT13012 (PW1312)	\$ (137,045)	-	\$ 137,045
Green Initiatives	WA13276 (PW9276)	\$ 3,908	\$ 13,137	\$ 9,229
Total Air Quality		\$ (133,137)	\$ 13,137	\$ 146,274
Total All Public Improvement Expenditures		\$ 1,125,528	\$ 5,677,825	\$ 4,552,297

City of Stockton - Public Facilities Fee (PFF) Report

Supplemental Report - Five Years PFF CIP Listing Budget

As of June 30, 2022

Project Name	Project No.	Remaining Appropriation @ 6/30/2022	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	FY2025-26 Budget	Total Budget
Traffic Signals Projects:							
Traffic Signal New Installation	WT25011	-	1,300,000	-	-	-	1,300,000
Traffic Signal Conversions	WT26039	-	-	-	-	1,200,000	1,200,000
Total Traffic Signals		-	1,300,000	-	-	1,200,000	2,500,000
Street Improvement Projects:							
Bus Rapid Transit 1-B	WT15015 (PW1515)	558,055	-	-	-	-	558,055
Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St	WT15016 (PW1516)	336,713	-	-	-	-	336,713
Developers Reimbursements	D018017 (PW1817)	8,304,633	-	-	-	-	8,304,633
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	-	-	-	-	-	-
Grant Match Programs	WT21016 (PW2116)	200,000	300,000	300,000	300,000	300,000	1,400,000
Little John Creek Reimbursement	WA13165 (PW9165)	132,788	-	-	-	-	132,788
Tam O'Shanter Drive / Castle Oaks Drive Roundabout	PW1443	27,000	-	-	-	-	27,000
Eight Mile Rd Precise Plan	WT21013 (PW2113)	954,813	138,000	-	-	-	1,092,813
Diamond Grade Separation	WT21028	34,511	-	-	-	-	34,511
Industrial Drive Extension	WT21015 (PW2115)	2,060,616	-	-	-	-	2,060,616
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes	WT15018 (PW1518)	740,852	692,000	-	-	-	1,432,852
Thorton Rd. Widening	WT14028 (PW1428)	378,689	-	-	-	-	378,689
West Ln. TRS Control System	WT16011 (PW1611)	23,809	-	-	-	-	23,809
HSIP 8-CONVT SIGNL FR PED	WT17013	109,621	-	-	-	-	109,621
HSIP 8-RAISED MED @ PACIFIC	WT17017	320,700	-	-	-	-	320,700
Total Street Improvement		14,182,799	1,130,000	300,000	300,000	300,000	16,212,799
Library:							
Northeast Branch McNair Library and Recreation Center	CL17024 (PW1724)	4,358,118	-	-	-	-	4,358,118
Total Library		4,358,118	-	-	-	-	4,358,118
Parkland City Wide:							
Cannery Park 2.7 Acre	WP13270 (PW9270)	154,998	1,218,000	-	-	-	1,372,998
Cannery Park 7.48 Acre	WP22013	419,000	4,546,800	-	-	-	4,965,800
Misasi Park	WP13131 (PW9131)	21,992	-	-	2,206,070	-	2,228,062
Oakmore & Montego Park	WP13254 (PW9254)	1,075,601	-	-	-	-	1,075,601
Oakmore & Montego Neighborhood Park	WP23024	-	2,669,000	-	-	-	2,669,000
Westlake Villages Park 11.5 Acre	WP13269 (PW9269)	1,000	7,100,000	-	-	-	7,101,000
Total Parkland		1,672,591	15,533,800	-	2,206,070	-	19,412,461
Street Trees:							
Residential Development Street Trees	WE15024 (PW1524)	48,479					48,479
Street Trees Planting CW	WE13118 (PW9118)	291,922					291,922
Total Street Trees		340,401	-	-	-	-	340,401
Street Signs Citywide :							
Residential Development Signs	WD15025 (PW1525)	80,000	-	-	-	-	80,000
Street Name Sign Installation	WD13176 (PW9176)	58,786	-	-	-	-	58,786
Total Street Signs		138,786	-	-	-	-	138,786
Street Lights In Lieu:							
Street Lights Installations	WD13191 (PW9191)	361,769	-	-	-	-	361,769
Total Street Lights		361,769	-	-	-	-	361,769

City of Stockton - Public Facilities Fee (PFF) Report
Supplemental Report - Five Years PFF CIP Listing Budget
As of June 30, 2022

Project Name	Project No.	Remaining Appropriation @ 6/30/2022	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	FY2025-26 Budget	Total Budget
Air Quality Citywide:							
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	6,009	-	-	-	-	6,009
Green Initiatives	WA13276 (PW9276)	238,497	-	-	-	-	238,497
Miner Ave, Comp. St. Improvement PH3	WT17032	750,000	-	-	-	-	750,000
March Lane Adaptive Traffic Control	WT13012 (PW1312)	140,621	-	-	-	-	140,621
CCA Feasibility Study	CD0226	90,000	-	-	-	-	90,000
Total Air Quality		1,225,127	-	-	-	-	1,225,127
Grand Total Budgeted Public Facilities Projects		21,279,592	17,963,800	300,000	2,506,070	1,500,000	44,549,462