

# **City of Stockton**

## **Public Facilities Fee (PFF) Annual Report**

### **Fiscal Year 2022-23**





CITY OF STOCKTON

# City of Stockton

## Public Facilities Fee (PFF) Annual Report

### Fiscal Year 2022-23

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# CITY OF STOCKTON CITY COUNCIL



**KEVIN J. LINCOLN II**  
MAYOR



**KIMBERLY WARMSLEY**  
VICE MAYOR  
District 6



**MICHELE PADILLA**  
COUNCILMEMBER  
District 1



**DAN WRIGHT**  
COUNCILMEMBER  
District 2



**MICHAEL BLOWER**  
COUNCILMEMBER  
District 3



**SUSAN LENZ**  
COUNCILMEMBER  
District 4



**BRANDO VILLAPUDUA**  
COUNCILMEMBER  
District 5



# **City of Stockton**

## **Public Facilities Fee (PFF) Annual Report**

### **Fiscal Year 2022-23**

#### **PRINCIPAL OFFICIALS**

##### **City Officials**

Kevin J. Lincoln II	Mayor	
Kimberly Warmesley	Vice Mayor	Dist 6
Michelle Padilla	Council Member	Dist 1
Dan Wright	Council Member	Dist 2
Michael Blower	Council Member	Dist 3
Susan Lenz	Council Member	Dist 4
Brando Villapudua	Council Member	Dist 5

##### **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
Rosemary Rivas	Director of Human Resources
Jamil Niazi	Director of Information Technology
Mel Lytle	Director of Municipal Utilities



November 28, 2023

TO: Harry Black, City Manager

FROM: Kimberly Trammel, Chief Financial Officer

SUBJECT: **FY 2022-23 PUBLIC FACILITY FEE ANNUAL REPORTS**

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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, 2023. The prior fiscal year's data is for comparative purposes only. State law requires the City to prepare and make available to the public an Annual Report for each fund established to account for PFFs within 180 days of the end of the fiscal year. The City Council must consider the Annual Report of the Public Facilities Fee Program at a regularly scheduled public meeting, no less than fifteen days after the information is made available to the public.

### **Background**

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

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

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

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

### **Information in the Annual Report**

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

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

The “Supplemental Reports” section contains information regarding deferred impact fees (accounts receivable balances) and inter-fund loans representing borrowing amongst City government funds. Per the City’s Administrative Guidelines for the Public Facilities Fee Program, the City of Stockton has a fee deferral program. As of June 30, 2023, 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 \$4,074,114 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 2022-23

### ***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 2022-23

- 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 2023 – 2028 Capital Improvement Program adoption for more information.*

### **B. ADDITIONAL NOTES**

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

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

On August 20, 2019, City Council approved motion 2019-08-20-1405 which amended and extended the Stockton Economic Stimulus Program (SESP), previously adopted by City Council on November 17, 2015. The program will remain the same and will run until Council approves a revision to the Public Facility Fees based on an updated Nexus report. SESP program includes Public Facilities Fee reduction that provides for development impact for both single-family and multi-family projects in Stockton. The areas of Public Facilities Fees reduced include city buildings and facilities, city parks and street improvements. The total fee reduction per single family home is \$19,246 and \$14,080 per unit for multi-family residential. The Program offers no tolling conditions or limitations on the number of permits.

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

The Public Facilities Fee Program has been in effect in Stockton since fiscal year 1988-89. On July 6, 1988, the City Council adopted Stockton Municipal Code 16.72.260 et seq. (Ordinance # 56-88 S.C.) establishing the authority for imposing Public Facility Fees. In general, the City is reliant upon the Public Facility Fee revenues to cover large future capital facility needs and/or commitments to mitigate the impacts of new development. The City's capital improvements provide infrastructure to the residents and businesses in Stockton to keep pace with ongoing development in, and adjacent to, the community. Public Facility Fees have been periodically increased in accordance with the Engineering News Record Construction Cost Index, at which time the Capital Improvement Program has been updated to reflect those costs. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. The City's current General Plan was adopted in 2018.

# City of Stockton

## Public Facilities Fee Report, FY 2022-23

### **D. FUNDING OF INFRASTRUCTURE**

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2028. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# City of Stockton

## Public Facilities Fee Report, FY 2022-23

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

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

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

### **PASS THROUGH FEES**

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

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

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

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

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

# City of Stockton - Public Facilities Fee (PFF) Report

## For the Fiscal Year Ended June 30, 2023

### 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, 2023, the total PFF revenues is \$14,007,285 a decrease of 46% from prior fiscal year.

Fee Type	FY2021-22 Revenues	FY2022-23 Revenues	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 484,243	\$ 274,880	\$ (209,363)	-43%
Street Improvements Fee	2,795,803	1,547,280	(1,248,523)	-45%
Community Recreation Centers Fee	134,486	93,684	(40,802)	-30%
City Office Spaces Fee	112,112	70,258	(41,854)	-37%
Fire Stations Impact Fee	287,886	175,240	(112,646)	-39%
Libraries Impact Fee	161,588	498,737	337,149	209%
Police Stations Fee	306,241	143,875	(162,366)	-53%
Parkland Impact Fee	(209,205)	97,124	306,329	-146%
Street Trees Fee	(11,738)	(789)	10,949	-93%
Street Signs Fee	8,381	(426)	(8,807)	-105%
Street Lights Impact Fee	(13,738)	(924)	12,814	-93%
Air Quality Impact Fee	1,831,191	771,829	(1,059,362)	-58%
Administration Fee	898,418	561,286	(337,132)	-38%
Regional Transportation Impact Fee	3,115,915	1,994,989	(1,120,926)	-36%
Water Connection Fee	6,938,024	1,323,487	(5,614,537)	-81%
Delta Water Surface Fee	5,265,764	4,110,937	(1,154,827)	-22%
Wastewater Connection Fee	3,622,861	2,345,818	(1,277,043)	-35%
<b>Total Fee Revenues</b>	<b>\$ 25,728,232</b>	<b>\$ 14,007,285</b>	<b>\$ (11,720,947)</b>	<b>-46%</b>

\*FY21-22 restated to include interfund transfer

# City of Stockton - Public Facilities Fee (PFF) Report

## For the Fiscal Year Ended June 30, 2023

### 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, 2023, the total PFF expenditures is \$11,650,024 an decrease of 22% in expenditures as compared to prior fiscal year.

Fee Type	FY2021-22 Expenditures	FY2022-23 Expenditures	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 862	\$ 21,842	\$ 20,980	2434%
Street Improvements Fee	2,407,872	3,272,989	865,117	36%
Community Recreation Centers Fee	83,522	127,260	43,738	52%
City Office Spaces Fee	3,357	1,665	(1,692)	-50%
Fire Stations Impact Fee	165,533	278,756	113,223	68%
Libraries Impact Fee	3,446,178	1,319,815	(2,126,363)	-62%
Police Stations Fee	158,197	290,012	131,815	83%
Parkland Impact Fee	68,852	44,255	(24,597)	-36%
Street Trees Fee	164	106	(58)	-35%
Street Signs Fee	85	57	(28)	-33%
Street Lights Impact Fee	192	124	(68)	-35%
Air Quality Impact Fee	36,262	875,059	838,797	2313%
Administration Fee	285,538	449,065	163,527	57%
Regional Transportation Impact Fee	26,644	12,808	(13,836)	-52%
Water Connection Fee	2,496,970	1,352,007	(1,144,963)	-46%
Delta Water Surface Fee	4,914	4,433	(481)	-10%
Wastewater Connection Fee	5,717,164	3,599,771	(2,117,393)	-37%
<b>Total Expenditures</b>	<b>\$ 14,902,306</b>	<b>\$ 11,650,024</b>	<b>\$ (3,252,282)</b>	<b>-22%</b>



# City of Stockton - Public Facilities Fee (PFF) Report

## For the Fiscal Year Ended June 30, 2023

### 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, 2023, the total PFF available fund balance is \$52,446,778, an decrease of \$314,580 from prior fiscal year.

Fee Type	FY2021-22 Fund Balance	FY2022-23 Fund Balance	Changes	Percentage Changes
Traffic Signals Impact Fee	\$ 2,337,156	\$ 2,155,841	\$ (181,315)	-8%
Street Improvements Fee	9,470,258	9,631,482	161,224	2%
Community Recreation Centers Fee	(2,413,033)	(2,368,491)	44,542	-2%
City Office Spaces Fee	420,788	189,381	(231,407)	-55%
Fire Stations Impact Fee	(1,276,818)	(1,162,776)	114,042	-9%
Libraries Impact Fee	820,435	1,286,322	465,887	57%
Police Stations Fee	(293,552)	(178,696)	114,856	-39%
Parkland Impact Fee	5,560,131	1,448,324	(4,111,807)	-74%
Street Trees Fee	41,238	40,343	(895)	-2%
Street Signs Fee	67,046	66,563	(483)	-1%
Street Lights Impact Fee	84,856	83,809	(1,047)	-1%
Air Quality Impact Fee	5,874,233	5,544,899	(329,334)	-6%
Administration Fee	2,613,060	3,105,063	492,003	19%
Regional Transportation Impact Fee	15,790,275	17,772,456	1,982,181	13%
Water Connection Fee	(3,986,192)	(8,476,806)	(4,490,614)	113%
Delta Water Surface Fee	14,130,760	18,237,264	4,106,504	29%
Wastewater Connection Fee	3,520,717	5,071,800	1,551,083	44%
<b>Total PFF Available Fund Balances</b>	<b>\$ 52,761,358</b>	<b>\$ 52,446,778</b>	<b>\$ (314,580)</b>	<b>-1%</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Traffic Signal Impact Fee Fund 310-311 All Zones

	FY 2021-22	FY 2022-23
<b>Income Statement</b>		
<b>Beginning Fund Balance:</b>		
City wide (610)	\$ 458,057	\$ 556,229
Zone 1 (611)	344,002	367,176
Zone 2 (612)	344,970	380,413
Zone 3 (613)	448,269	649,293
Zone 4 (614)	258,478	384,045
<b>Total Beginning Fund Balance</b>	<b>\$ 1,853,776</b>	<b>\$ 2,337,156</b>
<b>Revenues:</b>		
Impact Fee:		
City wide (610)	\$ 167,547	\$ 87,312
Zone 1 (611)	23,174	39,019
Zone 2 (612)	35,443	22,948
Zone 3 (613)	201,024	99,596
Zone 4 (614)	125,567	42,166
Interest (including FMV):		
City wide (610)	(68,514)	(16,161)
Zone 1 (611)	-	-
Zone 2 (612)	-	-
Zone 3 (613)	-	-
Zone 4 (614)	-	-
Other miscellaneous:		
City wide (610)	-	-
<b>Total Revenues</b>	<b>\$ 484,243</b>	<b>\$ 274,880</b>
<b>Expenditures:</b>		
Operating:		
City wide (610)	\$ 862	\$ 690
Capital improvement (CIP):		
City wide (610)	-	-
<b>Total Expenditures</b>	<b>\$ 862</b>	<b>\$ 690</b>
<b>Other Financing Sources (Uses):</b>		
Transfers out:		
City wide (610)	\$ -	(21,152)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>(21,152)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures:</b>		
City wide (610)	\$ 98,172	\$ 49,309
Zone 1 (611)	23,174	39,019
Zone 2 (612)	35,443	22,948
Zone 3 (613)	201,024	99,596
Zone 4 (614)	125,567	42,166
<b>Total Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 483,381</b>	<b>\$ 253,038</b>
<b>Ending Fund Balance:</b>		
City wide (610)	\$ 556,229	\$ 605,538
Zone 1 (611)	367,176	406,195
Zone 2 (612)	380,413	403,361
Zone 3 (613)	649,293	748,889
Zone 4 (614)	384,045	426,211
<b>Total Ending Fund Balance</b>	<b>\$ 2,337,156</b>	<b>\$ 2,590,194</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Traffic Signal Impact Fee Fund 310-311 All Zones

	FY 2021-22	FY 2022-23
<b>Balance Sheet</b>		
<b>Assets:</b>		
Cash and cash equivalent	\$ 2,402,863	\$ 2,711,984
Fair Market Value (FMV)	(71,443)	(132,322)
Interest receivable	5,520	10,316
Accounts receivable	7,706	7,706
Deferred fee receivable	13,192	13,192
Allowance for uncollectible	(7,489)	(7,489)
<b>Total Assets</b>	<b>\$ 2,350,350</b>	<b>\$ 2,603,387</b>
<b>Liabilities:</b>		
Deferred fees revenue	13,192	13,192
<b>Total Liabilities</b>	<b>\$ 13,192</b>	<b>\$ 13,192</b>
<b>Total fund balance</b>	<b>\$ 2,337,156</b>	<b>\$ 2,590,194</b>
CIP appropriations/reserved for encumbrances	-	434,353
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 2,337,156</b>	<b>\$ 2,155,841</b>

#### 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 2022-23 from all areas is \$274,880 compared to prior fiscal year of \$484,243. The fund incurred \$690 in operating expenditures. There are no CIP cost allocation and no outstanding encumbrances in FY 2022-23. The ending available fund balance as of June 30, 2023 is \$2,155,841.

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

There was a transfer out to capital improvement projects fund in amount of \$21,152 in FY 2023.

##### 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, 2023, 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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	TRIP ENDS PER UNIT	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Single Family (Detached PURD, SFD)	Single Family	D.U	10	\$ 110.00	\$ 110.00
Condominium (PURD, SFA)	Multi-family	D.U.	8.6	\$ 94.00	\$ 94.00
Paint/Hardware Store	Retail	1000 SF	51.3	\$ 562.00	\$ 562.00
Variety Store	Retail	1000 SF	14.4	\$ 157.00	\$ 157.00
Video Rental Store	Retail	1000 SF	57.3	\$ 628.00	\$ 628.00
Furniture Store/Appliance Store	Retail	1000 SF	4.35	\$ 47.50	\$ 47.50
Department Store	Retail	1000 SF	35.8	\$ 391.00	\$ 391.00
Hair Salon/Dog Grooming	Retail	1000 SF	25.5	\$ 279.00	\$ 279.00
Bar/Tavern	Retail	1000 SF	40	\$ 438.00	\$ 438.00
Laundromat/Dry Cleaners	Retail	1000 SF	50	\$ 548.00	\$ 548.00
Bakery/Craft Store/Yogurt Shop	Retail	1000 SF	43.9	\$ 482.00	\$ 482.00
Carpet-Floor/Interior Decorator	Retail	1000 SF	5.6	\$ 61.00	\$ 61.00
Financial Institution	Office	1000 SF	189.95	\$ 2,081.00	\$ 2,081.00
Financial Institution w/drive-up	Office	1000 SF	290	\$ 3,178.00	\$ 3,178.00
Free Standing Automatic Teller	Office	Unit	160	\$ 1,753.00	\$ 1,753.00
Mortgage Company	Office	1000 SF	60.4	\$ 662.00	\$ 662.00
Quality Restaurant (Breakfast not served)	Retail	1000 SF	95.62	\$ 1,046.00	\$ 1,046.00
Dinner House Restaurant/Dinner Only	Retail	1000 SF	56.3	\$ 617.00	\$ 617.00
High Turnover/Sit Down Restaurant/Pizza	Retail	1000 SF	164.4	\$ 1,801.00	\$ 1,801.00
Fast Food Restaurant	Retail	1000 SF	777.29	\$ 8,514.00	\$ 8,514.00
Fast Food Restaurant w/drive-thru	Retail	1000 SF	680	\$ 7,450.00	\$ 7,450.00
Library	Office	1000 SF	45.5	\$ 497.00	\$ 497.00
Hospital	Office	Bed	12.2	\$ 135.00	\$ 135.00
Hospital	Office	1000 SF	16.9	\$ 186.00	\$ 186.00
Nursing Home/Convalescent Center	Guestroom	Bed	2.7	\$ 30.00	\$ 30.00
Clinic/Weight Loss/Aerobics/Karate/Dance	Office	1000 SF	23.8	\$ 262.00	\$ 262.00
Medical Office	Office	1000 SF	54.6	\$ 597.00	\$ 597.00
General Office to Medical Office	Office	1000 SF	36.9	\$ 405.00	\$ 405.00
General Office (in square feet):					
less than 100,000	Office	1000 SF	17.7	\$ 195.00	\$ 195.00
Over 100,000	Office	1000 SF	14.3	\$ 156.00	\$ 156.00
Office Park	Office	1000 SF	11.4	\$ 125.00	\$ 125.00
Government Offices	Office	1000 SF	68.9	\$ 755.00	\$ 755.00
Public Clubhouse/Meeting Rooms, Halls	Office	1000 SF	19	\$ 208.00	\$ 208.00
Recreation Center (private development)	Office	1000 SF	30	\$ 328.00	\$ 328.00
Family Recreation Center-Billiards, etc.	Retail	1000 SF	60.4	\$ 662.00	\$ 662.00
Batting Cages	Retail	Cage	6	\$ 65.50	\$ 65.50
Tennis/Racquetball Club	Retail	Court	30	\$ 328.00	\$ 328.00

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

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



# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Street Improvement Impact Fee Fund 310-312

	FY 2021-22	FY 2022-23
<b>Income Statement</b>		
Beginning Fund Balance:	\$ 23,265,127	\$ 23,653,058
<b>Revenues:</b>		
Impact fee	\$ 3,067,382	\$ 1,156,684
Interest (including FMV)	(720,072)	13,989
Other miscellaneous	253,000	-
<b>Total Revenues</b>	<b>\$ 2,600,310</b>	<b>\$ 1,170,673</b>
<b>Expenditures:</b>		
Operating	\$ 131,306	\$ 64,899
Capital improvement (CIP)	1,994,558	1,789,888
<b>Total Expenditures</b>	<b>\$ 2,125,864</b>	<b>\$ 1,854,787</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 195,493	\$ 376,607
Transfers out	(282,008)	(1,418,202)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (86,515)</b>	<b>\$ (1,041,595)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 387,931</b>	<b>\$ (1,725,709)</b>
<b>Ending Fund Balance</b>	<b>\$ 23,653,058</b>	<b>\$ 21,927,349</b>
<b>Balance Sheet</b>		
<b>Assets:</b>		
Cash and cash equivalent	\$ 26,390,617	\$ 24,204,568
Fair Market Value (FMV)	(787,763)	(1,240,788)
Interest receivable	60,813	96,250
Accounts receivable	246,412	246,412
Deferred fee receivable	459,534	459,533
Allowance for uncollectible	(114,816)	(114,816)
PFF interfund loan receivable	3,100,993	2,761,882
PFF interfund loan allowance	(3,100,993)	(2,761,882)
<b>Total Assets</b>	<b>\$ 26,254,797</b>	<b>\$ 23,651,159</b>
<b>Liabilities:</b>		
Accounts payable	\$ 1,959,555	\$ 1,081,627
Deferred fee revenue	642,183	642,183
<b>Total Liabilities</b>	<b>\$ 2,601,738</b>	<b>\$ 1,723,810</b>
<b>Total fund balance</b>	<b>\$ 23,653,058</b>	<b>\$ 21,927,349</b>
CIP appropriations/reserved for encumbrances	14,182,800	12,295,867
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 9,470,258</b>	<b>\$ 9,631,482</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23 is \$1,170,673 compared to the prior fiscal year of \$2,600,310. The total expenditures (including operating and capital improvement projects) is \$1,854,787 in FY 2023. The ending fund balance on June 30, 2023 is \$21,927,349 whereas the available fund balance for projects is \$9,631,482.

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

In FY 2022-23, Street Improvement Impact Fee has received a total transfer in of \$376,607 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 \$1,380,706 to CIP fund for capital improvement projects and \$37,496 as allowance for uncollectible interfund loan for the accrued interest on interfund loans in FY 2023.

**PFF Interfund Loans:**

As of June 30, 2023, Street Improvements Impact Fee has total PFF interfund loans receivable of \$2,761,882 (\$2,441,828 from Community Recreation Centers and \$320,054 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, 2023, Street Improvements Impact Fee has a total deferred fees of \$642,183 since the program inception.

**Street Improvements Reimbursement Agreements:**

As of June 30, 2023, the city has two Street Improvement Reimbursement Agreements with a total of \$10,503,390 for future infrastructure projects. The details of these agreements are discussed as follows:

(1). In July of 2007, the city entered into a reimbursement agreement with Dean A. Spanos for the construction of Trinity Parkway from the Bear Creek Bridge to Otto Drive (Council Reso. #07-0329). The reimbursement agreement was estimated at \$7,598,782 (with cash payments of \$2,502,800 and fee credits of \$4,095,982 as stipulated in the agreement). The balance on June 30, 2023 is \$6,598,782.

(2). In November of 2007, the city entered a reimbursement agree with Vascorp Investment Corporation Inc. for the construction of Holman Road Bridge over Bear Creek (Council Reso. #07-0489). The reimbursement agreement was estimated at \$7,544,246. The remaining balance as of June 30, 2023 is \$3,904,608.

# City of Stockton - Public Facilities Fee (PFF) Report

## Street Improvements Impact Fees Schedule

### Fiscal Year 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Community Recreation Centers Impact Fee Fund 310-313

	FY 2021-22	FY 2022-23
<b>Income Statement</b>		
Beginning Fund Balance:	\$ 55,951	\$ 106,914
<b>Revenues:</b>		
Impact fees	\$ 113,251	\$ 68,978
Interest (including FMV)	(3,112)	916
<b>Total Revenues</b>	<b>\$ 110,139</b>	<b>\$ 69,894</b>
<b>Expenditures:</b>		
Operating	\$ 3,225	\$ 1,564
Other miscellaneous	24,347	23,789
<b>Total Expenditures</b>	<b>\$ 27,571</b>	<b>\$ 25,353</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 24,347	\$ 23,790
Transfers out	(55,951)	(101,907)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (31,604)</b>	<b>\$ (78,117)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 50,963</b>	<b>\$ (33,576)</b>
<b>Ending Fund Balance</b>	<b>\$ 106,914</b>	<b>\$ 73,338</b>
<b>Balance Sheet</b>		
<b>Assets:</b>		
Cash and cash equivalent	\$ 109,986	\$ 76,997
Fair Market Value (FMV)	(3,041)	(3,581)
Interest receivable	236	288
Deferred fee receivable	312	312
<b>Total Assets</b>	<b>\$ 107,493</b>	<b>\$ 74,016</b>
<b>Liabilities:</b>		
Accounts payable	\$ 268	\$ 366
Due to other funds	2,519,945	2,441,828
PFF interfund loan allowance	(2,519,945)	(2,441,828)
Deferred fees revenue	312	312
<b>Total Liabilities</b>	<b>\$ 579</b>	<b>\$ 678</b>
<b>Total fund balance</b>	<b>\$ 106,914</b>	<b>\$ 73,338</b>
Net outstanding interfund loans balance	2,519,945	2,441,828
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ (2,413,033)</b>	<b>\$ (2,368,491)</b>

# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 FY2022-23, the Community Recreation Centers received a total of \$69,894 in revenues, compared to prior fiscal year of \$110,139 and incurred \$25,353 of interest and operating expenses. As of June 30, 2023 the ending fund balance is \$73,338.

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

In FY2022-23, the Community Recreation Centers received a transfer in of \$23,790 for the accrued interest expense to be recorded as "Allowance for Uncollectable" interfund loan. The fund also transferred out of \$101,907 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, 2023, the Community Recreation Centers has a total deferred fees of \$312 since the program inception.

**Other Long-Term Liabilities:**

As of June 30, 2023, the Community Recreation Centers fund has a total outstanding interfund loan balance of \$2,441,828, 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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 39.50	\$ 39.50
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 20.25	\$ 20.25
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 23.25	\$ 23.25
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 481.00	\$ 481.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 405.00	\$ 405.00
Guest Room	Residential - Existing City Limits	Per Room	Exempted	Exempted
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 481.00	\$ 481.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 405.00	\$ 405.00
Guest Room	Residential - Outside City Limits	Per Room	Exempted	Exempted

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

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

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### City Office Spaces Impact Fee Fund 310-314

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 312,033	\$ 420,788
<b>Revenues:</b>		
Impact fees	\$ 124,218	\$ 73,909
Interest (including FMV)	(12,106)	(3,651)
<b>Total Revenues</b>	<b>\$ 112,112</b>	<b>\$ 70,258</b>
<b>Expenditures:</b>		
Operating	\$ 3,357	\$ 1,665
<b>Total Expenditures</b>	<b>\$ 3,357</b>	<b>\$ 1,665</b>
<b>Other Financing Sources (Uses)</b>	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 108,755</b>	<b>\$ 68,593</b>
<b>Ending Fund Balance</b>	<b>\$ 420,788</b>	<b>\$ 489,381</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 435,504	\$ 515,260
Fair Market Value (FMV)	(12,870)	(24,883)
Interest receivable	994	1,943
Accounts receivable	7,891	7,891
Deferred fees receivable	4,366	4,366
Allowance for uncollectible - Account receivable	(5,873)	(5,873)
<b>Total Assets</b>	<b>\$ 430,012</b>	<b>\$ 498,704</b>
<b>Liabilities:</b>		
Accounts payable	\$ 267	\$ 366
Deferred fees revenue	8,957	8,957
<b>Total Liabilities</b>	<b>\$ 9,224</b>	<b>\$ 9,323</b>
<b>Total fund balance</b>	<b>\$ 420,788</b>	<b>\$ 489,381</b>
CIP appropriations/reserved for encumbrances	-	300,000
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 420,788</b>	<b>\$ 189,381</b>

# **City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 City Office Spaces Impact Fee Fund 310-314**

## **City Office Space Impact Fee Annual Report Notes**

### **Purpose:**

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

### **Revenues, Expenditures & Fund Balance:**

In FY 2022-23, the City Office Spaces Fee received total revenues of \$70,258, compared to prior fiscal year of \$112,112 and incurred \$1,665 in operating expenses. The ending fund balance on June 30, 2023 is \$489,381.

### **Other Financing Sources (Transfers In and Transfers Out):**

The City Office Spaces Fee has no other financing sources or uses in FY 2022-23.

### **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, 2023, 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 2022-23.

# City of Stockton - Public Facilities Fee (PFF) Report

## City Office Space Impact Fees Schedule

### Fiscal Year 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Office / High Density	Non-Residential	Per 1,000 sq ft	\$ 43.75	\$ 43.75
Retail / Medium Density	Non-Residential	Per 1,000 sq ft	\$ 22.50	\$ 22.50
Warehouse / Low Density	Non-Residential	Per 1,000 sq ft	\$ 25.50	\$ 25.50
Single Family Units	Residential - Existing City Limits	Per Unit	\$ 467.00	\$ 467.00
Multiple Family Units	Residential - Existing City Limits	Per Unit	\$ 391.00	\$ 391.00
Guest Room	Residential - Existing City Limits	Per Room	\$ 49.00	\$ 49.00
Single Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Multiple Family Units	Residential - Greater Downtown	Per Unit	Exempted	Exempted
Guest Room	Residential - Greater Downtown	Per Unit	\$ 49.00	\$ 49.00
Single Family Units	Residential - Outside City Limits	Per Unit	\$ 467.00	\$ 467.00
Multiple Family Units	Residential - Outside City Limits	Per Unit	\$ 391.00	\$ 391.00
Guest Room	Residential - Outside City Limits	Per Room	\$ 49.00	\$ 49.00

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

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

# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Fire Stations Impact Fee Fund 310-315

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 130,618	\$ 252,971
<b>Revenues:</b>		
Impact fees	\$ 263,492	\$ 142,422
Interest (including FMV)	(7,273)	3,018
<b>Total Revenues</b>	<b>\$ 256,219</b>	<b>\$ 145,440</b>
<b>Expenditures:</b>		
Operating	\$ 3,249	\$ 1,598
Other miscellaneous	31,666	29,800
<b>Total Expenditures</b>	<b>\$ 34,915</b>	<b>\$ 31,398</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 31,667	\$ 29,800
Transfers out	(130,618)	(247,358)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (98,951)</b>	<b>\$ (217,558)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 122,353</b>	<b>\$ (103,516)</b>
<b>Ending Fund Balance</b>	<b>\$ 252,971</b>	<b>\$ 149,455</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 259,820	\$ 156,547
Fair Market Value (FMV)	(7,137)	(7,312)
Interest receivable	554	586
Accounts receivable	730	730
Deferred fees receivable	3,965	3,965
<b>Total Assets</b>	<b>\$ 257,932</b>	<b>\$ 154,516</b>
<b>Liabilities:</b>		
Accounts payable	\$ 268	\$ 366
Due to other funds	1,529,790	1,312,232
PFF interfund loan allowance	(1,529,790)	(1,312,232)
Deferred fees revenue	4,695	4,695
<b>Total Liabilities</b>	<b>\$ 4,963</b>	<b>\$ 5,061</b>
<b>Total fund balance</b>	<b>\$ 252,971</b>	<b>\$ 149,455</b>
Net outstanding interfund loans balance	1,529,790	1,312,232
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ (1,276,818)</b>	<b>\$ (1,162,776)</b>



# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, Fire Stations Impact Fee fund received a total revenue of \$145,440, compared to prior fiscal year of \$256,219, and incurred \$31,398 of interest and operating expenses. The ending fund balance at June 30, 2023 is \$149,455.

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

In FY 2022-23, the fund has received a transfer in of \$29,800 for the accrued interest on PFF interfund loan to be recorded as "Allowance for Uncollectable." The fund also has a transfer out of \$247,358 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, 2023, the fund has a total deferred PFF fees of \$4,695 since the program inception.

**Other Long-Term Liabilities:**

As of June 30, 2023, Fire Stations Impact Fee fund has a total outstanding interfund loan balance of \$1,312,232 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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Libraries Impact Fee Fund 310-316

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 8,463,143	\$ 5,178,553
<b>Revenues:</b>		
Impact fees	\$ 271,443	\$ 151,857
Interest (including FMV)	(240,473)	99,522
<b>Total Revenues</b>	<b>\$ 30,970</b>	<b>\$ 251,379</b>
<b>Expenditures:</b>		
Operating	\$ 6,825	\$ 3,049
<b>Total Expenditures</b>	<b>\$ 6,825</b>	<b>\$ 3,049</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 130,618	\$ 247,358
Transfers out	(3,439,353)	(1,316,766)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (3,308,735)</b>	<b>\$ (1,069,408)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (3,284,591)</b>	<b>\$ (821,078)</b>
<b>Ending Fund Balance</b>	<b>\$ 5,178,553</b>	<b>\$ 4,357,475</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 5,425,028	\$ 4,621,552
Fair Market Value (FMV)	(266,795)	(285,830)
Interest receivable	20,586	22,119
Accounts receivable	755	755
Deferred fees receivable	7,618	7,618
Due from other funds	1,529,790	1,312,232
PFF interfund loan allowance	(1,529,790)	(1,312,232)
<b>Total Assets</b>	<b>\$ 5,187,192</b>	<b>\$ 4,366,214</b>
<b>Liabilities:</b>		
Accounts payable	\$ 268	\$ 366
Deferred fees revenue	8,373	8,373
<b>Total Liabilities</b>	<b>\$ 8,641</b>	<b>\$ 8,739</b>
<b>Total fund balance</b>	<b>\$ 5,178,553</b>	<b>\$ 4,357,475</b>
CIP appropriations/reserved for encumbrances	4,358,118	3,071,153
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 820,435</b>	<b>\$ 1,286,322</b>

# City of Stockton-Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the Libraries Impact Fee fund received a total revenue of \$251,379, compared to prior fiscal year of \$30,970, and incurred \$3,049 in operating expenses and transferred out of \$1,316,766. As of June 30, 2023, the total ending fund balance is \$4,357,475. The available fund balance for projects is \$1,286,322

##### **Other Financing Sources (Transfers In and Transfers Out)**

In FY 2022-23, the fund received a transfer in of \$247,358 from PFF Fire Stations for the interfund loan payment required by Council Reso. #2018-08-21-1107. The fund also transferred out of \$1,316,766 (\$29,800 to Fire Stations for the "Allowances for Uncollectible" on PFF interfund loans interest accrued and \$1,286,966 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, 2023, the fund has a total deferred PFF fees of \$8,373 since the program inception.

##### **Other Long-Term Liabilities:**

As of June 30, 2023, the fund has an interfund loan receivable from Fire Stations in the amount of \$1,312,232.

# City of Stockton - Public Facilities Fee (PFF) Report

## Libraries Impact Fees Schedule

### Fiscal Year 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Police Stations Impact Fee Fund 310-317

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 139,452	\$ 287,496
<b>Revenues:</b>		
Impact fees	\$ 299,213	\$ 125,648
Interest (including FMV)	(8,370)	4,521
<b>Total Revenues</b>	<b>\$ 290,843</b>	<b>\$ 130,169</b>
<b>Expenditures:</b>		
Operating	\$ 3,257	\$ 1,606
Other miscellaneous	15,398	13,706
<b>Total Expenditures</b>	<b>\$ 18,655</b>	<b>\$ 15,312</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 15,398	\$ 13,706
Transfers out	(139,542)	(274,700)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (124,144)</b>	<b>\$ (260,994)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 148,044</b>	<b>\$ (146,137)</b>
<b>Ending Fund Balance</b>	<b>\$ 287,496</b>	<b>\$ 141,359</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 300,911	\$ 153,992
Fair Market Value (FMV)	(8,331)	(7,378)
Interest receivable	647	574
Accounts receivable	16,047	16,047
Deferred fees receivable	8,865	8,865
Allowance for uncollectible - Account receivable	(111,931)	(11,931)
<b>Total Assets</b>	<b>\$ 206,208</b>	<b>\$ 160,169</b>
<b>Liabilities:</b>		
Accounts payable	\$ 268	\$ 366
Due to other funds	581,048	320,054
PFF interfund loan allowance	(581,048)	(320,054)
Deferred fees revenue	18,444	18,444
<b>Total Liabilities</b>	<b>\$ 18,712</b>	<b>\$ 18,810</b>
<b>Total Fund Balance</b>	<b>\$ 287,496</b>	<b>\$ 141,359</b>
Net outstanding interfund loans balance	581,048	320,054
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ (293,552)</b>	<b>\$ (178,696)</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the fund collected total revenues of \$130,169 compared to the prior fiscal year of \$290,843 and incurred \$15,312 in operating expense. The ending fund balance on June 30, 2023 is \$141,359.

##### **Other Financing Sources (Transfers In and Transfers Out)**

In FY 2022-23, the fund has a transfer in of \$13,706 for the accrued interest on PFF interfund loans to be recorded as "Allowance for Uncollectable" interfund loan and a transfer out of \$274,700 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 2022-23, the fund has a total deferred PFF fees of \$18,444 since the program inception.

##### **Other Long-Term Liabilities:**

As of FY 2022-23 the fund has total outstanding interfund loan balance of \$320,054 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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Parkland Impact Fee Fund 310-318

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 7,510,779	\$ 7,232,722
<b>Revenues:</b>		
Permit fees	\$ 13,990	\$ 114,957
Interest (including FMV)	(223,195)	(17,833)
<b>Total Revenues</b>	<b>\$ (209,205)</b>	<b>\$ 97,124</b>
<b>Expenditures:</b>		
Operating	\$ 68,852	\$ 33,519
Capital improvement (CIP)	-	10,736
<b>Total Expenditures</b>	<b>\$ 68,852</b>	<b>\$ 44,255</b>
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (278,057)</b>	<b>\$ 52,869</b>
<b>Ending Fund Balance</b>	<b>\$ 7,232,722</b>	<b>\$ 7,285,591</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 7,446,422	\$ 7,636,390
Fair Market Value (FMV)	(225,620)	(370,485)
Interest receivable	17,405	28,792
<b>Total Assets</b>	<b>\$ 7,238,207</b>	<b>\$ 7,294,697</b>
<b>Liabilities:</b>		
Accounts payable	\$ 5,484	\$ 9,106
<b>Total Liabilities</b>	<b>\$ 5,484</b>	<b>\$ 9,106</b>
<b>Total Fund Balance</b>	<b>\$ 7,232,722</b>	<b>\$ 7,285,591</b>
CIP appropriations/reserved for encumbrances	1,672,591	5,837,267
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 5,560,131</b>	<b>\$ 1,448,324</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the fund collected total revenues of \$97,124 compared to the prior fiscal year negative revenues of \$209,205 and incurred \$44,255 total expenditures. The ending fund balance at June 30, 2023 is \$7,285,591. The available fund balance for projects is \$1,448,324.

**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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Street Trees Impact Fee Fund 310-319

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 393,542	\$ 381,639
<b>Revenues:</b>		
Interest (including FMV)	\$ (11,739)	\$ (789)
<b>Total Revenues</b>	<b>\$ (11,739)</b>	<b>\$ (789)</b>
<b>Expenditures:</b>		
Operating	\$ 164	\$ 106
<b>Total Expenditures</b>	<b>\$ 164</b>	<b>\$ 106</b>
<b>Other Financing Sources (Uses):</b>		
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (11,903)</b>	<b>\$ (895)</b>
<b>Ending Fund Balance</b>	<b>\$ 381,639</b>	<b>\$ 380,744</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 392,612	\$ 398,580
Fair Market Value (FMV)	(11,890)	(19,339)
Interest receivable	917	1,503
<b>Total Assets</b>	<b>\$ 381,639</b>	<b>\$ 380,744</b>
<b>Liabilities</b>		
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$ 381,639</b>	<b>\$ 380,744</b>
CIP appropriations/reserved for encumbrances	340,401	340,401
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 41,238</b>	<b>\$ 40,343</b>

# **City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 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 2022-23, the fund did not receive any fee revenues. The fund incurred a revenue loss of \$789 due to the Fair Market Value (FMV) adjustments and had expenditures of \$106. The ending fund balance at June 30, 2023 is \$380,744.

### **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 2022-23

PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Tree without root barrier	N/A	Per Tree	\$ 140.00	\$ 140.00
Tree with root barrier	N/A	Per Tree	\$ 195.00	\$ 195.00

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

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



# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Street Signs Impact Fee Fund 310-320

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 197,536	\$ 205,832
<b>Revenues:</b>		
Permit fees	\$ 14,599	\$ -
Interest (including FMV)	(6,218)	(426)
<b>Total Revenues</b>	<b>\$ 8,381</b>	<b>\$ (426)</b>
<b>Expenditures:</b>		
Operating	\$ 85	\$ 57
<b>Total Expenditures</b>	<b>\$ 85</b>	<b>\$ 57</b>
<b>Other Financing Sources (Uses)</b>	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 8,296</b>	<b>\$ (483)</b>
<b>Ending Fund Balance</b>	<b>\$ 205,832</b>	<b>\$ 205,349</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 211,749	\$ 214,968
Fair Market Value (FMV)	(6,412)	(10,430)
Interest receivable	495	811
<b>Total Assets</b>	<b>\$ 205,832</b>	<b>\$ 205,349</b>
<b>Liabilities</b>	-	-
<b>Total Liabilities</b>	-	-
<b>Total Fund Balance</b>	<b>\$ 205,832</b>	<b>\$ 205,349</b>
CIP appropriations/reserved for encumbrances	138,786	138,786
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 67,046</b>	<b>\$ 66,563</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the fund did not receive any fee revenues. Instead, it incurred a deficiency of \$426 due to the Fair Market Value (FMV) adjustments, and incurred investment interest expense of \$57. The ending fund balance at June 30, 2023 is \$205,349.

**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 2022-23

SIGN TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Street Name Sign	N/A	Per Sign	\$ 286.25	\$ 286.25
Regulatory Sign	N/A	Per Sign	\$ 434.50	\$ 434.50
Speed Limit Sign	N/A	Per Sign	\$ 205.75	\$ 205.75

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

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

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

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

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 460,555	\$ 446,626
<b>Revenues:</b>		
Interest (including FMV)	\$ (13,737)	\$ (924)
<b>Total Revenues</b>	<b>\$ (13,737)</b>	<b>\$ (924)</b>
<b>Expenditures:</b>		
Operating	\$ 192	\$ 124
<b>Total Expenditures</b>	<b>\$ 192</b>	<b>\$ 124</b>
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (13,929)</b>	<b>\$ (1,048)</b>
<b>Ending Fund Balance</b>	<b>\$ 446,626</b>	<b>\$ 445,578</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 459,468	\$ 466,452
Fair Market Value (FMV)	(13,915)	(22,632)
Interest receivable	1,073	1,758
<b>Total Assets</b>	<b>\$ 446,626</b>	<b>\$ 445,578</b>
<b>Liabilities</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$ 446,626</b>	<b>\$ 445,578</b>
CIP appropriations/reserved for encumbrances	361,770	361,769
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 84,856</b>	<b>\$ 83,809</b>

# **City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 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 2022-23, the fund did not received any fee revenues. Instead, it incurred a deficiency of \$924, due to the Fair Market Value (FMV) adjustments, and incurred investment interest expense of \$124. The ending fund balance at June 30, 2023 is \$445,578.

### **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 2022-23

TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Street Light In Lieu	N/A	Per Linear Foot	\$ 34.50	\$ 34.50

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

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

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Air Quality Impact Fee Fund 310-322

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 5,304,431	\$ 7,099,360
<b>Revenues:</b>		
Permit fees	\$ 2,034,371	\$ 817,438
Interest (including FMV)	(203,180)	(45,609)
<b>Total Revenues</b>	<b>\$ 1,831,191</b>	<b>\$ 771,829</b>
<b>Expenditures:</b>		
Operating	\$ 2,944	\$ 11,164
Capital improvement (CIP)	13,137	6,868
Other miscellaneous	-	-
<b>Total Expenditures</b>	<b>\$ 16,081</b>	<b>\$ 18,031</b>
<b>Other Financing Sources (Uses):</b>		
Transfers out	\$ (20,181)	\$ (857,028)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (20,181)</b>	<b>\$ (857,028)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,794,929</b>	<b>\$ (103,230)</b>
<b>Ending Fund Balance</b>	<b>\$ 7,099,360</b>	<b>\$ 6,996,130</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 7,299,849	\$ 7,363,747
Fair Market Value (FMV)	(216,496)	(397,810)
Interest receivable	16,731	30,876
<b>Total Assets</b>	<b>\$ 7,100,084</b>	<b>\$ 6,996,813</b>
<b>Liabilities:</b>		
Accounts payable	\$ 724	\$ 683
<b>Total Liabilities</b>	<b>\$ 724</b>	<b>\$ 683</b>
<b>Total Fund Balance</b>	<b>\$ 7,099,360</b>	<b>\$ 6,996,130</b>
CIP appropriations/reserved for encumbrances	1,225,127	1,451,231
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 5,874,233</b>	<b>\$ 5,544,899</b>



# **City of Stockton - Public Facilities Fee (PFF) Report**

## **Financial Statement for the Fiscal Year Ended June 30, 2023**

### **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 2022-23, the fund collected total revenues of \$771,829 compared to the prior fiscal year of \$1,831,191 and incurred \$18,031 in operating expense. The ending fund balance on June 30, 2023 is \$6,996,130, whereas the available fund balance for projects is \$5,544,899.

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

In FY 2022-23, the fund has transferred out of \$857,028 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 2022-23

BUILDING TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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 Manager) at (209) 937-8270.*

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### PFF Administrative Fee Fund 310-323

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 2,379,962	\$ 2,992,842
<b>Revenues:</b>		
PFF Administrative Fees	\$ 984,372	\$ 573,710
Interest (including FMV)	(85,954)	(12,424)
<b>Total Revenues</b>	<b>\$ 898,418</b>	<b>\$ 561,286</b>
<b>Expenditures:</b>		
Operating	\$ 285,538	\$ 449,065
Capital improvement (CIP)	-	-
<b>Total Expenditures</b>	<b>\$ 285,538</b>	<b>\$ 449,065</b>
<b>Other Financing Sources (Uses)</b>	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 612,880</b>	<b>\$ 112,221</b>
<b>Ending Fund Balance</b>	<b>\$ 2,992,842</b>	<b>\$ 3,105,063</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 3,096,629	\$ 3,291,856
Fair Market Value (FMV)	(91,826)	(159,378)
Interest receivable	7,094	12,325
<b>Total Assets</b>	<b>\$ 3,011,897</b>	<b>\$ 3,144,803</b>
<b>Liabilities:</b>		
Accounts payable	\$ 19,054	\$ 39,740
<b>Total Liabilities</b>	<b>\$ 19,054</b>	<b>\$ 39,740</b>
<b>Total Fund Balance</b>	<b>\$ 2,992,842</b>	<b>\$ 3,105,063</b>
CIP appropriations/reserved for encumbrances	379,782	-
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 2,613,060</b>	<b>\$ 3,105,063</b>

# **City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 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 2022-23, the the Administrative Fee Fund collected total revenues of \$561,286 compared to the prior fiscal year of \$898,418 and incurred \$449,065 in operating expenditures. The ending fund balance on June 30, 2023 is \$3,105,063.

### **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, 2023

### Regional Transportation Impact Fee (RTIF) Fund 310-324

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance:	\$ 12,701,004	\$ 15,790,275
<b>Revenues:</b>		
Impact fee	\$ 3,588,920	\$ 2,078,061
Interest (including FMV)	(473,005)	(83,072)
<b>Total Revenues</b>	<b>\$ 3,115,915</b>	<b>\$ 1,994,989</b>
<b>Expenditures:</b>		
Operating	\$ 26,644	\$ 12,808
<b>Total Expenditures</b>	<b>\$ 26,644</b>	<b>\$ 12,808</b>
<b>Other Financing Sources (Uses)</b>	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 3,089,271</b>	<b>\$ 1,982,181</b>
<b>Ending Fund Balance</b>	<b>\$ 15,790,275</b>	<b>\$ 17,772,456</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 17,023,060	\$ 18,796,796
Fair Market Value (FMV)	(506,416)	(895,317)
Interest receivable	39,125	70,471
Accounts receivable	-	108,727
<b>Total Assets</b>	<b>\$ 16,555,769</b>	<b>\$ 18,080,677</b>
<b>Liabilities:</b>		
Due to other governments	\$ 765,495	\$ 308,221
<b>Total Liabilities</b>	<b>\$ 765,495</b>	<b>\$ 308,221</b>
<b>Total Fund Balance</b>	<b>\$ 15,790,275</b>	<b>\$ 17,772,456</b>
CIP appropriations/reserved for encumbrances	-	-
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 15,790,275</b>	<b>\$ 17,772,456</b>

# **City of Stockton - Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 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 2022-23, the fund collected total revenues of \$1,994,989 compared to the prior fiscal year of \$3,115,915 and incurred \$12,808 in operating expense. The ending fund balance on June 30, 2023 is \$17,772,456.

### **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 2022-23

BUILDING PERMIT TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Office / Guest Rooms / High Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,850.00	\$ 2,030.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq Ft	\$ 1,470.00	\$ 1,610.00
Commercial / Industrial	Non-Residential	Per 1,000 Sq Ft	\$ 1,120.00	\$ 1,230.00
High Cube Warehouse / Low Density	Non-Residential	Per 1,000 Sq Ft	\$ 460.00	\$ 500.00
Single Family Units	Residential	Per Unit	\$ 3,696.21	\$ 4,053.26
Multiple Family Units	Residential	Per Unit	\$ 2,217.72	\$ 2,431.95

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

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



# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### Water Connections Fee Fund 600-605

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance	\$ (4,412,534)	\$ 28,520
<b>Revenues:</b>		
Water connection fees	\$ 1,814,870	\$ 1,334,890
Interest	139,346	(175,453)
<b>Total Revenues</b>	<b>\$ 1,954,216</b>	<b>\$ 1,159,437</b>
<b>Expenditures:</b>		
Operating	\$ (2,386)	\$ (8)
Capital improvement (CIP)	1,157,914	10,036
Credit capitalization	(1,157,914)	(10,036)
<b>Total Expenditures</b>	<b>\$ (2,386)</b>	<b>\$ (8)</b>
<b>Other Financing Sources (Uses):</b>		
Transfers in	\$ 4,983,808	\$ 164,050
Transfers out - CIP contribution	(1,157,914)	(10,036)
Transfers out - Debt services - 2018A Water Bond Series	(1,341,442)	(1,341,979)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,484,452</b>	<b>\$ (1,187,965)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 4,441,054</b>	<b>\$ (28,520)</b>
<b>Ending Fund Balance</b>	<b>\$ 28,520</b>	<b>\$ -</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ (522,814)	\$ (571,688)
Interest receivable	(13,160)	(20,226)
Accounts receivable	-	22,384
Due from other governments	569,530	569,530
<b>Total Assets</b>	<b>\$ 33,556</b>	<b>\$ -</b>
<b>Liabilities:</b>		
Accounts payable	\$ 5,036	\$ -
<b>Total Liabilities</b>	<b>\$ 5,036</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 28,520</b>	<b>\$ -</b>
CIP appropriations/reserved for encumbrances	4,014,712	8,476,806
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ (3,986,192)</b>	<b>\$ (8,476,806)</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the fund collected total revenues of \$1,159,437 compared to prior fiscal year of \$1,954,216 and incurred \$-8 in operating expenditures. The ending fund balance at June 30, 2023 is \$0.

**Other Financing Sources (Transfers In and Transfers Out)**

In FY 2022-23, the fund has transferred out of \$1,341,979 to Debt Services Fund to partially pay for the 2018A (Green Bonds) Water Bonds Series.

**Deferral Program:**

None.

**Other Long-Term Liabilities:**

None.

**2018A Series (Green Bonds):**

The 2018 Water Revenue Bonds, Series A were issued in the amount of \$145,220,000 by the SPFA on November 20, 2018. The SPFA issued the Bonds to refinance three series of bonds issued in 2002, 2005, and 2009, that finance multiple projects, including the majority of the financing for the Delta Water Supply Project. As of June 30, 2023, \$124,285,000 of 2018A Bonds remain outstanding with installments of principal ranging from \$5,650,000 to \$12,195,000 due October 1, 2022, through October 1, 2037, with interest rates ranging from 4.0% to 5.0%.

# City of Stockton - Public Facilities Fee (PFF) Report

## Water Connections Fees Schedule

### Fiscal Year 202-23

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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, 2023

### Delta Water Surface Connection Fee Fund 600-606

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance	\$ 8,869,910	\$ 14,130,760
<b>Revenues:</b>		
Connection fees	\$ 5,584,349	\$ 4,269,591
Interest	(318,585)	(158,654)
<b>Total Revenues</b>	<b>\$ 5,265,764</b>	<b>\$ 4,110,937</b>
<b>Expenditures:</b>		
Operating	\$ 4,914	\$ 4,433
<b>Total Expenditures</b>	<b>\$ 4,914</b>	<b>\$ 4,433</b>
<b>Other Financing Sources (Uses)</b>	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 5,260,850</b>	<b>\$ 4,106,504</b>
<b>Ending Fund Balance</b>	<b>\$ 14,130,760</b>	<b>\$ 18,237,264</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 14,096,991	\$ 19,055,930
Fair Market Value (FMV)		\$ (889,586)
Interest receivable	33,769	70,920
<b>Total Assets</b>	<b>\$ 14,130,760</b>	<b>\$ 18,237,264</b>
<b>Liabilities</b>	-	-
<b>Total Liabilities</b>	-	-
<b>Total Fund Balance</b>	<b>\$ 14,130,760</b>	<b>\$ 18,237,264</b>
CIP appropriations/reserved for encumbrances	-	-
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 14,130,760</b>	<b>\$ 18,237,264</b>

# City of Stockton-Public Facilities Fee (PFF) Report Financial Statement for the Fiscal Year Ended June 30, 2023 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 2022-23, Delta Water Supply Connection Fee collected total revenues of \$4,110,937 compared to the prior fiscal year of \$5,265,764 and incurred \$4,433 investment interest expense. The ending fund balance on June 30, 2023 is \$18,237,264.

### **Other Financing Sources (Transfers In and Transfers Out):**

None.

# City of Stockton - Public Facilities Fee (PFF) Report

## Delta Water Surface Connections Fees Schedule

### Fiscal Year 2022-23

CONNECTION FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
Connection Size:				
3/4 Inch	N/A	Per Meter	\$ 5,441.18	\$ 5,508.23
1 Inch	N/A	Per Meter	\$ 9,086.77	\$ 9,198.74
1 1/2 Inch	N/A	Per Meter	\$ 21,764.72	\$ 22,032.92
2 Inches	N/A	Per Meter	\$ 29,001.49	\$ 29,358.87
3 Inches	N/A	Per Meter	\$ 58,057.39	\$ 58,722.81
4 Inches	N/A	Per Meter	\$ 90,704.47	\$ 91,822.19
6 Inches	N/A	Per Meter	\$ 181,354.53	\$ 183,589.31
8 Inches	N/A	Per Meter	\$ 290,178.13	\$ 293,753.91
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, 2023

### Wastewater Connections Fee Fund 610-615 - All Areas

#### Income Statement

	FY 2021-22	FY 2022-23
Beginning Fund Balance	\$ 8,420,057	\$ 6,325,753
<b>Revenues:</b>		
Connection fees per area:		
Existing Collections	\$ 117,110	\$ 102,362
Future Collections	115,858	99,806
Combined Treatment	2,269,323	1,249,216
Westside Project	1,386,667	975,372
Interest	(266,096)	(80,938)
<b>Total Revenues</b>	<b>\$ 3,622,861</b>	<b>\$ 2,345,818</b>
<b>Expenditures:</b>		
Operating	\$ 2,558	\$ 1,995
Land acquisition	-	-
Capital improvement (CIP)	2,278,609	158,047
Credit capitalization	(2,278,609)	(158,047)
Other miscellaneous	(3,796)	-
<b>Total Expenditures</b>	<b>\$ (1,238)</b>	<b>\$ 1,995</b>
<b>Other Financing Sources (Uses):</b>		
Transfers out - CIP contribution	\$ (2,278,609)	\$ (158,047)
Transfers out - Debt services - COP Bond Series	(3,439,793)	(3,439,729)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,718,402)</b>	<b>\$ (3,597,776)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (2,094,304)</b>	<b>\$ (1,253,953)</b>
<b>Ending Fund Balance</b>	<b>\$ 6,325,753</b>	<b>\$ 5,071,800</b>

#### Balance Sheet

<b>Assets:</b>		
Cash and cash equivalent	\$ 6,323,574	\$ 5,450,324
Fair Market Value (FMV)	-	(411,020)
Interest receivable	15,176	32,991
Accounts receivable	-	-
<b>Total Assets</b>	<b>\$ 6,338,750</b>	<b>\$ 5,072,295</b>
<b>Liabilities:</b>		
Accounts payable	\$ 12,997	\$ 495
Retention	-	-
<b>Total Liabilities</b>	<b>\$ 12,997</b>	<b>\$ 495</b>
<b>Total Fund Balance</b>	<b>\$ 6,325,753</b>	<b>\$ 5,071,800</b>
CIP appropriations/reserved for encumbrances	2,805,036	-
<b>Ending Available Fund Balance (Deficit)</b>	<b>\$ 3,520,717</b>	<b>\$ 5,071,800</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement for the Fiscal Year Ended June 30, 2023

### 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 2022-23, the fund collected total revenues of \$2,345,818 compared to prior fiscal year of \$3,622,861, and had operating expenses totaling \$1,995 and total CIP costs of \$158,047. The fund credited and or contributed the total CIP costs by transferring out \$158,047 to Wastewater Utility fund and transferred out of \$3,439,729 to debt services fund to patially pay for the 2014A Wastewater Revenue Bonds. The ending fund balance at June 30, 2023 is \$5,071,800.

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

**Other Financing Sources (Transfers In and Transfers Out)**

In FY 2022-23, Wastewater Connection Fees Fund has transferred out total of \$3,439,729 Wastewater Revenue Refunding Bonds, 2014A Series discussed as follows:

**Wastewater Revenue Refunding Bonds, 2014A Series:**

Wastewater Revenue Refunding Bonds, Series 2014 (1998 Wastewater Project and 2003 Wastewater Project) were issued in an amount of \$69,440,000 by the SPFA on November 24, 2014. As of June 30, 2023, bonds totaling \$39,345,000 are due in annual installments of principal ranging from \$4,635,000 to \$6,530,000 from September 1, 2023, through September 1, 2029, with interest rates of 5.00% on the bonds outstanding. The Bonds were issued to advance refund the 1998 and 2003 certificates of participation. Repayment of the Bonds is a pledge of net revenues of the Wastewater Fund.



# City of Stockton - Public Facilities Fee (PFF) Report

## Wastewater Connection Fees Schedule

### Fiscal Year 2022-23

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, 2023

### Pass Through Fees - Agency Fund 780-786

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

#### Income Statement

##### Beginning Fund Balance:

	FY 2021-22	FY 2022-23
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	(8,609)
Undistributed Balance	24,064	(61,559)
<b>Total Beginning Fund Balance</b>	<b>\$ 2,694,886</b>	<b>\$ 2,758,802</b>

##### Revenues:

Surface Water Impact Mitigation Fee	\$ 4,766,836	\$ 2,564,115
County Facilities Impact Fee	2,547,410	1,627,845
Agricultural Land Mitigation Impact Fee	1,124,249	1,201,959
Mossdale Tract Development Fee	11,282	-
Interest (undistributed)	23,508	31,911
Fair Market Value (FMV)	(85,622)	-
<b>Total Revenues</b>	<b>\$ 8,387,663</b>	<b>\$ 5,425,830</b>

##### Expenditures (Distributions):

Surface Water Impact Mitigation Fee	\$ 4,161,459	\$ 3,552,832
County Facilities Impact Fee	2,491,287	1,933,262
Agricultural Land Mitigation Impact Fee	1,564,297	1,106,215
Mossdale Tract Development Fee	83,195	-
Interest distributed (adjusted)	23,508	31,911
<b>Total Expenditures (Distributions)</b>	<b>\$ 8,323,746</b>	<b>\$ 6,624,219</b>

##### Undistributed Revenues:

Surface Water Impact Mitigation Fee	\$ 605,377	\$ (988,717)
County Facilities Impact Fee	56,123	(305,417)
Agricultural Land Mitigation Impact Fee	(440,048)	95,744
Mossdale Tract Development Fee	(71,913)	-
Interest (undistributed)	(85,622)	7,290
<b>Total Undistributed Revenues</b>	<b>\$ 63,917</b>	<b>\$ (1,191,100)</b>

##### Ending Fund Balance:

Surface Water Impact Mitigation Fee	\$ 1,813,221	\$ 824,504
County Facilities Impact Fee	966,655	661,238
Agricultural Land Mitigation Impact Fee	49,094	144,838
Mossdale Tract Development Fee	(8,608)	(8,609)
Undistributed Balance	(61,559)	(54,269)
<b>Total Ending Fund Balance</b>	<b>\$ 2,758,803</b>	<b>\$ 1,567,703</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement For the Year Ended June 30,2023

### Pass Through Fees - Agency Fund 780-786

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

	FY 2021-22	FY 2022-23
<b>Balance Sheet</b>		
<b>Assets:</b>		
Cash and cash equivalent	\$ 2,826,020	\$ 1,623,454
Fair Market Value (FMV)	(72,851)	(65,903)
Interest receivable	5,634	5,768
Miscellaneous Receivable	-	4,384
<b>Total Assets</b>	<b>\$ 2,758,803</b>	<b>\$ 1,567,703</b>
<b>Liabilities</b>	-	-
<b>Total Liabilities</b>	-	-
<b>Total Fund Balance</b>	<b>\$ 2,758,803</b>	<b>\$ 1,567,703</b>
<b>Total Fund Balance (Deficit) and Liabilities</b>	<b>\$ 2,758,803</b>	<b>\$ 1,567,703</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Financial Statement For the Fiscal Year Ended June 30, 2023

### Pass Through Fees - Agency Fund 780-786

#### Pass Through Fees – All Mitigation Fees – Annual Report Notes

##### **Purpose:**

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

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

In 1990, the City of Stockton participated, along with California Water Service Company and the County of San Joaquin, in 1990B Series COP to finance the New Melones Water Conveyance Project with the Stockton East Water District. In 1992, the District issued another Series, the 1992B Series COP, and refunded a portion of the 1990B Series. In 2002, the city agreed to modify the financing plan by issuing the 2002B Series COP and refund 1990B Series. The remaining balance of the 2002B Series COP Series were to be financed by the surface water impact fee levied by the city and other participating agencies. The surface water impact fees are collected and deposited in a trustee account and remitted to Stockton East Water District (SEWD) on a quarterly basis to be used for the cost of the New Melones Water Conveyance Project. In FY 2022-23, the city collected \$2,564,115 of Surface Water Impact Mitigation Fees and remitted \$3,552,832 to SEWD. The remaining impact fees due to SEWD at June 30, 2023 is \$824,504.

##### **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 2022-23, the city collected \$1,627,845 of County Facilities Fee and remitted \$1,933,262 to SJCA. The remaining balance due to SJCA at June 30, 2023 is \$661,238.

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

Under the Municipal Code section 16-355.270, the city has the authority to establish a Public Facilities Fee Program (PFF) on new developments. In 2003, City Council approved (Reso. #2003-04-03-0105) the establishment of the Public Facilities Fees (PFF) programs. In 2007, the City agreed (Council Reso. #2007-02-07-0079) to add Agricultural Land Mitigation Fee to its Public Facilities Fee programs. The fee is collected from all applicable new development projects that would result from the conversion of farmland, as defined by California Department of Conservation, into urban uses. All fees collected pursuant to the agreement should be remitted to California Farmland Trust (CFT) on a quarterly basis. In FY 2022-23, the city collected \$1,201,959 of Agricultural Land Mitigation Impact Fees and remitted \$1,106,215 to CFT. The remaining balance due to CFT at June 30, 2023 is \$144,838.

##### **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 2022-23, the city collected \$0 of Flood Protection Development Impact Fees and remitted \$0 to SJAFCA. The remaining balances due to SJAFCA at June 30, 2023 is \$-8,609.

# City of Stockton - Public Facilities Fee (PFF) Report

## Pass Through Fees - All Mitigation Fees Schedule

### Fiscal Year 2022-23

PERMIT FEE TYPE	CATEGORY	UNIT OF MEASURE	FEE PER UNIT EFFECTIVE 7/1/2021	FEE PER UNIT EFFECTIVE 7/1/2022
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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.	\$ 665.00	\$ 683.00
Retail / Medium Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 440.00	\$ 452.00
Warehouse / Low Density	Non-Residential	Per 1,000 Sq. Ft.	\$ 123.00	\$ 126.00
Single Family Units	Residential	Per Unit	\$ 2,686.00	\$ 2,760.00
Multiple Family Units	Residential	Per Unit	\$ 1,992.00	\$ 2,047.00

#### 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	\$ 18,399.00	\$ 20,916.00
Industrial	Non-Residential	Per Developable Acre	\$ 15,309.00	\$ 16,384.00
Single Family Units	Residential	Per Developable Acre	\$ 19,428.00	\$ 22,106.00
Multiple Family Units	Residential	Per Developable Acre	\$ 17,691.00	\$ 20,686.00

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

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

# City of Stockton - Public Facilities Fee (PFF) Report

## Supplemental Report - Fee Deferral Summary

### As of June 30, 2023

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, 2023, 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 2022	Deferred Fees FY 2023	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	-	-	-
<b>Total PFF Deferred Fees</b>		<b>\$ 696,156</b>	<b>\$ 696,156</b>	<b>-</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Supplemental Report - PFF interfund Loans Summary

### As of June 30, 2023

Loan From PFF Fund	Loan To PFF Fund	Date Loans Initiated	Approved Council Reso.#	Balance As of 6/30/2022	Balance As of 6/30/2023
PFF Street Improvement Fund	PFF Community Rec. Center Fund	6/30/2005	04-0333	\$ 2,519,945	\$ 2,441,828
PFF Street Improvement Fund	PFF Police Station Fund	6/30/2005	04-0333	581,048	320,054
PFF Libraries Fund	PFF Fire Station Fund	10/2/2007	07-0412	1,529,790	1,312,232
<b>Total Outstanding PFF interfund Balance</b>				<b>\$ 4,630,783</b>	<b>\$ 4,074,114</b>

# City of Stockton - Public Facilities Fee (PFF) Report

## Supplemental Report - Public Improvement Expenditures

### As of June 30, 2023

	Project Number	FY2021-22 Expenditures	FY2022-23 Expenditures	Changes
<b>Traffic Signal Expenditures:</b>				
Traffic Signal Control System	WT15022(PW1522)	-	\$ 21,152	\$ 21,152
Filbert / Miner Traffic Signal	WT13010 (PW1310)	\$ -	-	-
<b>Total Traffic Signals</b>		<b>\$ -</b>	<b>\$ 21,152</b>	<b>\$ 21,152</b>
<b>Street Improvements Expenditures:</b>				
Eight Mile Rd Precise Plan	WT21013 (PW2113)	\$ 5,187	\$ 24,080	\$ 18,893
Developers Reimbursements - Construction Costs	D018017	1,948,126.62	1,691,512	(256,615)
Diamond Grade Separation	WT21028	35,489.25	9,689	(25,800)
Filbert / Miner Traffic Signal	WT13010 (PW1310)	20,180.65	-	(20,181)
Bus Rapid Transit 1-B	WT15015 (PW1515)	242,263.51	85,365	(156,899)
Thornton Rd. Widening	WT14028 (PW1428)	-	78,624	78,624
Industrial Drive Extension	WT21015 (PW2115)	5,754.22	62,917	57,163
Bus Rapid Transit V	WT15016	-	219,697	219,697
Bus Rapid Transit 1-B	WT15018	-	608,405	608,405
HSIP 8 Convert Signals	WT17013	-	28,083	28,083
Grant Match	WT21016	-	360,532	360,532
Traffic Signal Modificaton	WT15029	-	1,690	1,690
<b>Total Street Improvement</b>		<b>\$ 2,257,002</b>	<b>\$ 3,170,594</b>	<b>\$ 913,593</b>
<b>Libraries Expenditures:</b>				
NE Branch McNair Library	CL17024 (PW1724)	\$ 3,407,686	\$ 1,286,966	\$ (2,120,720)
<b>Total Libraries</b>		<b>\$ 3,407,686</b>	<b>\$ 1,286,966</b>	<b>\$ (2,120,720)</b>
<b>Parkland Expenditures:</b>				
Equinao Park	WP13173	\$ -	\$ 7,690	\$ 7,690
Cannery Park	WP13270	\$ -	\$ 3,046	\$ 3,046
<b>Total Parkland</b>		<b>\$ -</b>	<b>\$ 10,736</b>	<b>\$ 10,736</b>
<b>Air Quality Expenditures:</b>				
Bear Creek/Pixley Slough Bike	WT17002	-	857,028	\$ 857,028
Green Initiatives	WA13276 (PW9276)	\$ 13,137	\$ 6,868	\$ (6,269)
<b>Total Air Quality</b>		<b>\$ 13,137</b>	<b>\$ 863,896</b>	<b>\$ 850,759</b>
<b>Total All Public Improvement Expenditures</b>		<b>\$ 5,677,825</b>	<b>\$ 5,353,344</b>	<b>\$ (324,481)</b>



# City of Stockton - Public Facilities Fee (PFF) Report

## Supplemental Report - Five Years PFF CIP Listing Budget

### As of June 30, 2023

Project Name	Project No.	Remaining Appropriation @ 6/30/2023	FY2023-24 Budget	FY2024-25 Budget	FY2025-26 Budget	FY2026-27 Budget	Total Budget
<b>Traffic Signals Projects:</b>							
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	200,000	-	-	-	-	200,000
Traffic Signal Control System	WT15022	34,353	-	-	-	-	34,353
Miner Avenue Comp Street Improve Phase 3	WT17032	200,000	-	-	-	-	200,000
Traffic Signal New Installation	WT25011	-	-	1,000,000	1,000,000	-	2,000,000
<b>Total Traffic Signals</b>		<b>434,353</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>2,434,353</b>
<b>Street Improvement Projects:</b>							
Bus Rapid Transit 1-B	WT15015 (PW1515)	472,689	-	-	-	-	472,689
Bus Rapid Transit V on Weber Avenue, Miner Avenue, Fremont Street, Filbert Street, and Main St	WT15016 (PW1516)	117,016	-	-	-	-	117,016
Developers Reimbursements	D018017 (PW1817)	6,613,122	-	-	-	-	6,613,122
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	35,000	-	-	-	-	35,000
Grant Match Programs	WT21016 (PW2116)	139,468	300,000	300,000	300,000	300,000	1,339,468
Little John Creek Reimbursement	WA13165 (PW9165)	132,788	-	-	-	-	132,788
Eight Mile Rd Precise Plan	WT21013 (PW2113)	-	1,000,000	-	-	-	1,000,000
Diamond Grade Separation	WT21028	23,131	-	-	-	-	23,131
Industrial Drive Extension	WT21015 (PW2115)	1,994,094	-	-	-	-	1,994,094
Thornton Road / Lower Sacramento Road / Hammer Lane Triangle Left Turn Lanes	WT15018 (PW1518)	132,447	-	-	-	-	132,447
Thorton Rd. Widening	WT14028 (PW1428)	300,065	-	-	-	-	300,065
West Ln. TRS Control System	WT16011 (PW1611)	23,809	-	-	-	-	23,809
Mariposa Road Precise Road Plan	WT23032	1,140,000	-	-	-	-	1,140,000
HSIP 8-CONVT SIGNAL FR PED	WT17013	81,538	-	-	-	-	81,538
HSIP 8-RAISED MED @ PACIFIC	WT17017	320,700	-	-	-	-	320,700
Bear Creek / Pixley Slough Bike Trail	WT17002	770,000	-	-	-	-	770,000
Arch Road Widening	WT26023	-	500,000	-	-	-	500,000
<b>Total Street Improvement</b>		<b>12,295,867</b>	<b>1,800,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>14,995,867</b>
<b>Library:</b>							
Northeast Branch McNair Library and Recreation Center	CL17024 (PW1724)	3,071,153	-	-	-	-	3,071,153
<b>Total Library</b>		<b>3,071,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,071,153</b>
<b>Parkland City Wide:</b>							
Cannery Park 2.7 Acre	WP13270 (PW9270)	151,952	-	2,212,000	-	-	2,363,952
Cannery Park 7.48 Acre	WP22013	419,000	-	-	-	-	419,000
Equinoa Park	WP13173	4,190,714	-	-	-	-	4,190,714
Misasi Park	WP13131 (PW9131)	-	-	2,206,070	-	-	2,206,070
Oakmore & Montego Park	WP13254	1,075,601	-	-	-	-	1,075,601
Oakmore & Montego Neighborhood Park	WP23024	-	-	2,669,000	-	-	2,669,000
Westlake Villages Park 11.5 Acre	WP13269 (WP23020)(PW9269)	-	-	7,100,000	-	-	7,100,000
<b>Total Parkland</b>		<b>5,837,267</b>	<b>-</b>	<b>14,187,070</b>	<b>-</b>	<b>-</b>	<b>20,024,337</b>
<b>Street Trees:</b>							
Residential Development Street Trees	WE15024 (PW1524)	48,479	-	-	-	-	48,479
Street Trees Planting CW	WE13118 (PW9118)	291,922	-	-	-	-	291,922
<b>Total Street Trees</b>		<b>340,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,401</b>
<b>Street Signs Citywide :</b>							
Residential Development Signs	WD15025 (PW1525)	80,000	-	-	-	-	80,000
Street Name Sign Installation	WD13176 (PW9176)	58,786	-	-	-	-	58,786
<b>Total Street Signs</b>		<b>138,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,786</b>
<b>Street Lights In Lieu:</b>							
Street Lights Installations	WD13191 (PW9191)	361,769	-	-	-	-	361,769
<b>Total Street Lights</b>		<b>361,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361,769</b>
<b>Office Space Citywide:</b>							
Waterfront Towers New City Hall	E016015	300,000	-	-	-	-	300,000
<b>Total Office Space</b>		<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>

**City of Stockton - Public Facilities Fee (PFF) Report**  
**Supplemental Report - Five Years PFF CIP Listing Budget**  
**As of June 30, 2023**

Project Name	Project No.	Remaining Appropriation @ 6/30/2023	FY2023-24 Budget	FY2024-25 Budget	FY2025-26 Budget	FY2026-27 Budget	Total Budget
<b>Air Quality Citywide:</b>							
Bus Rapid Transit 1-B	WT15015	100,000	-	-	-	-	100,000
Pacific / March Intersection	WT17025	180,000	-	-	-	-	180,000
Bear Creek / Pixley Slough Bike Trail	WT17002	142,972	-	-	-	-	142,972
Filbert Street/Miner Ave. Traffic Signal	WT13010 (PW1310)	6,009	-	-	-	-	6,009
Green Initiatives	WA13276 (PW9276)	231,629	-	-	-	-	231,629
Miner Ave, Comp. St. Improvement PH3	WT17032	650,000	-	-	-	-	650,000
March Lane Adaptive Traffic Control	WT13012 (PW1312)	140,621	-	-	-	-	140,621
<b>Total Air Quality</b>		<b>1,451,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,451,231</b>
<b>Grand Total Budgeted Public Facilities Projects</b>							
		<b>24,230,827</b>	<b>1,800,000</b>	<b>15,487,070</b>	<b>1,300,000</b>	<b>300,000</b>	<b>43,117,897</b>