

FUND	Stanford Research Park/El Camino Real Transportation Impact Fee	San Antonio/West Bayshore Area Transportation Impact Fee
Description of the Type of Fee	Traffic impact fees imposed on new non-residential development in the Stanford Research Park/El Camino Real Commercial Service zone to fund improvements at eight identified intersections. (PAMC 16.45)	Traffic impact fees imposed on new non-residential development in the San Antonio/West Bayshore area to fund capacity improvements at four identified intersections. (PAMC 16.46)
Amount of the Fee	\$12.85/sq. ft.; City ceased collecting effective FY 2020	\$2.65/sq. ft.; City ceased collecting effective FY 2020
Fund Balance July 1, 2024	\$1,275,358	\$427,120
<u>FY 2025 Activity</u>		
Revenues		
Interest Earnings	34,315	11,492
Unrealized Gain/(Loss) Investments	40,803	13,622
Total Revenues	\$75,118	\$25,114
Total Expenditures	-	-
Ending Balance June 30, 2025	\$1,350,476	\$452,234
Total Reserves	-	-
Net Funds Available	\$1,350,476	\$452,234

FUND	Commercial Housing Impact Fee	General Government Facility Development Fee
Description of the Type of Fee	Fees imposed on commercial and industrial development to offset the demand that new jobs create for low and moderate-income housing in the City. (PAMC 16.65)	Fees imposed on residential and non-residential development to fund facilities associated with municipal administration. (PAMC 16.58)
Amount of the Fee	Hotel / Retail / Other Non-Residential: \$27 per sq. ft. Office/R&D: \$80 per sq. ft.	Residential: (ADUs under 750 sq. ft are exempt) Single family \$1,744.59 per unit Multi-family \$1,394.64 per unit Non-Residential: Commercial \$973 per 1,000 sq. ft. or fraction thereof Industrial \$324 per 1,000 sq. ft. or fraction thereof Office/Institutional \$1,301 per 1,000 sq.ft. or fraction thereof
Fund Balance July 1, 2024	\$27,836,932	\$191,972
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	55,680	98,585
Interest Earnings	327,963	4,656
Unrealized Gain/(Loss) Investments	110,723	5,551
Total Revenues	494,365	108,792
Expenditures		
Salaries and Benefit	(26,488)	-
Liability Insurance	(1,390)	-
Operating Transfer to Capital Projects Fund	-	(190,000.00)
Total Expenditures	(27,878)	(190,000)
Ending Balance June 30, 2025	\$28,303,420	\$110,765
Reserves		
Notes Receivable, net of allowance (see detail below)	(23,629,563)	-
Total Reserves	(23,629,563)	-
Net Funds Available	\$4,673,857	\$110,765

Notes Receivable Detail:

\$1,290,000 for 2811 Alma; \$4,137,278 for 801 Alma; \$2,221,976 Alma SRO; Barker Hotel \$400,000; \$7,834,000 Oak Courts Apt \$7,700,000 for Buena Vista Mobile Home Park; \$10,502,309 Wilton Court

FUND	Park Development Fee	Community Centers Development Fee
Description of the Type of Fee	Fees imposed on new residential and non-residential development approved after Jan 28, 2002 to fund acquisition of land and improvements for neighborhood and district parks. (PAMC 16.58)	Fees imposed on new residential and non-residential development approved after Jan 28, 2002 to to fund development and improvements to community centers. (PAMC 16.58)
Amount of the Fee	Residential: (ADUs under 750 sq ft are exempt)	Residential: (ADUs under 750 sq ft are exempt)

Single family \$67,650.36 per unit

Multi-Family \$50,034.40 per unit

Non-residential:
Commercial/Industrial \$19,837 per net new 1,000 sq ft.
Hotel/Motel \$3,377 per 1,000 sq ft.

Single family \$5,228.71 per unit.

Multi-Family \$3,867.92 per unit

Non-residential:
Commercial/Industrial \$1,533 per 1,000 sq ft.
Hotel/Motel \$262 per 1,000 sq ft.

Fund Balance July 1, 2024	\$2,384,330	\$970,142
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	1,251,833	205,875
Interest Earnings	82,200	16,397
Unrealized Gain/(Loss) Investments	40,756	37,355
Total Revenues	\$1,374,789	\$259,627
Expenditures		
Operating Transfer to Capital Projects Fund	(275,800)	(930,250.00)
Total Expenditures	(\$275,800)	(930,250.00)
Ending Balance June 30, 2025	\$3,483,319	\$299,518
Total Reserves	-	-
Net Funds Available	\$3,483,319	\$299,518

FUND	Library Development Fee	Residential Housing Impact Fee
Description of the Type of Fee	Fees imposed on new residential and non-residential development approved after January 28, 2002 to fund development and improvements to libraries. (PAMC 16.58)	Fees imposed on all rental residential developments (including mixed-use with rental housing) to offset the demand that the new market-rate rental housing creates for low-income and moderate-income housing in the City. (PAMC 16.65)
Amount of the Fee	Residential: (ADUs under 750 sq ft are exempt) Single family \$3,116.25 per unit Multi-family \$2,304.49 per unit Non-residential: Commercial/Industrial \$914 per net new 1,000 sq ft. Hotel/Motel \$156 per net new 1,000 sq ft.	Single and Multi-Family: \$26 per sq. ft. apartment (rentals)
Fund Balance July 1, 2024	\$617,837	\$1,155,034
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	110,159	-
Interest Earnings	13,047	31,082
Unrealized Gain/(Loss) Investments	35,392	35,176
Total Revenues	\$158,598	\$66,259
Expenditures		
Operating Transfer to Capital Projects Fund	(382,983)	-
Total Expenditures	(382,983.00)	-
Ending Balance June 30, 2025	\$393,452	\$1,221,292
Total Reserves	-	-
Net Funds Available	\$393,452	\$1,221,292

FUND	Charleston-Arastradero Corridor Pedestrian and Bicyclist Safety Impact Fee	Citywide Transportation Impact fee
Description of the Type of Fee	Fees collected from new development and redevelopment within the Charleston-Arastradero Corridor to provide for pedestrian and bicyclist safety improvements. (PAMC 16.60)	Transportation impact fees imposed on new development in all parts of the City to fund congestion reduction projects. (PAMC 16.59)
Amount of the Fee	Residential: \$1,744 per residential unit Commercial: \$0.51 per sq ft (ADUs exempt)	\$10,103.99 each; per net new PM peak hour trip
Fund Balance July 1, 2024	\$17,252	\$1,883,519
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	23,359	127,504
Interest Earnings	978	46,825
Unrealized Gain/(Loss) Investments	(319)	58,570
Total Revenues	\$24,018	\$232,899
Expenditures		
Operating Transfer to Capital Projects Fund	-	(395,000)
Total Expenditures	-	(\$395,000)
Ending Balance June 30, 2025	\$41,270	\$1,721,417

Total Reserves	-	-
Net Funds Available	\$41,270	\$1,721,417

FUND	Public Safety Facility Development Fee	University Avenue Non-residential Development Parking In-Lieu Fee
Description of the Type of Fee	Fees imposed on residential and non-residential development to fund police and fire facilities, including fire apparatus and vehicles. (PAMC 16.58)	Fees collected from non-residential development within the University Ave. Parking Assessment District area in lieu of providing the required off-street parking spaces. (PAMC 16.57)
Amount of the Fee	Residential: Single family \$1,384.31 per unit Multi-family \$1,107.96 per unit Non-residential: Commercial \$773 per 1,000 sq. ft. or fraction thereof Industrial \$258 per 1,000 sq. ft. or fraction thereof Office/Institutional \$1,103 per 1,000 sq. ft. or fraction thereof.	\$135,514.06 per each parking space
Fund Balance July 1, 2024	\$151,287	\$15,189,653
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	77,389	
Interest Earnings	4,158	291,788
Unrealized Gain/(Loss) Investments	3,512	562,799
Total Revenues	\$85,060	\$854,587
Expenditures		
General Expense	-	0
Operating Transfer to Capital Projects Fund	(95,093.00)	(2,391,642)
Total Expenditures	(95,093.00)	(2,391,642.00)
Ending Balance June 30, 2025	\$141,254	\$13,652,598
Total Reserves	-	-
Net Funds Available	\$141,254	\$13,652,598

FUND	Residential Housing In-Lieu Fee (INFORMATION ONLY)	Parkland Dedication Fee (INFORMATION ONLY)
Description of the Type of Fee	This fee is not subject to AB1600 reporting requirements and is included only for information purposes. Fees collected from ownership residential developments of three or more units(including mixed used with ownership in housing) in-lieu of providing the required below-market rate unit(s) to low and moderate income households. (PAMC 16.65)	This fee is not subject to AB1600 reporting requirements and is included only for information purposes. Fees on parkland dedication imposed on new residential and non-residential development. (PAMC 21.50; Gov. Code Sec. 66477 and 66479)
Amount of the Fee	Single-family \$100 per sq. ft. single-family detached; \$66 per sq. ft. single-family attached. Multi-family \$66 per sq. ft. condos.	Single Family: \$81,863.14 per unit; Multi-Family: \$56,425.44 per unit. This applies only to residential projects that require a subdivision or parcel map. Land dedication is required for subdivisions resulting in more than 50 parcels. Parkland Dedication Fee -Land: Single Family: 531 sq. ft. per unit; Multi-Family: 366 sq. ft. per unit. When parkland dedication applies, park impact fees do not apply.
Fund Balance July 1, 2024	\$29,873,784	\$3,601,005
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	2,722,519	1,970,457
Interest Earnings	723,124	107,678
Unrealized Gain/(Loss) Investments	142,973	60,213
Total Revenues	\$3,588,616	\$2,138,348
Expenditures		
Salaries and Benefit	(26,488.28)	-
Liability Insurance	(1,389.69)	-
Contract Service/General Expense	(202,690.87)	-
Operating Transfer to Capital Projects Fund	-	(961,490)
Total Expenditures	(230,569)	(961,490)
Ending Balance June 30, 2025	\$33,231,831	\$4,777,863
Reserves		
Reserve for Encumbrances & Reappropriations	(41,391)	-
Reserve for Notes Receivable	(28,858,078)	-
Total Reserves	(\$28,899,469)	-
Net Funds Available	\$4,332,361	\$4,777,863

Residential Housing In-Lieu Fund, Notes Receivable Detail:

\$375,000 for 3053 Emerson; \$3,504,850 for Tree House Apts.; \$3,000,000 Grant Ave; \$747,734 for Sheridan Apts.

\$2,285,026 for 801 Alma; \$842,338 for Palo Alto Housing Project; \$600,000 for 2811-2825 Alma St.;
 \$203,561 for Colorado Park Housing; \$149,968 for El Dorado Palace; \$6,800,000 for Buena Vista Mobile Home Park;
 \$8,249,601 for Wilton Ct.; \$1,500,000 for 525 E. Charleston Rd.; \$600,000 Fabian Way Housing

FUND	Public Art In-Lieu Fee (INFORMATION ONLY)	Water Connection/Capacity Fees
Description of the Type of Fee	This fee is not subject to AB1600 reporting requirements and is included only for information purposes. The Public Art In-Lieu fee is used to fund public art for private developments that elect not to provide public art onsite. The fee is imposed on new commercial developments and mixed-use projects that (i) have a floor area of 10,000 sq. ft. or more, and (ii) have a construction value of \$200,000, or more, exclusive of costs for architecture, design, engineering, and required studies, as well as all new residential projects of five or more units. (PAMC 16.61)	Water connection and capacity fees are imposed on new development and redevelopment to buy into existing water distribution system and to recover the proportionate cost of system improvements required to serve the new customers of increased loads of existing customers. These are one-time fees paid before water services are upgraded or installed. Capacity fees recieved are used exclusively for water capital improvement projects. (Gov. Code Sec. 66013)
Amount of the Fee	1% of first \$132.67 million construction valuation and 0.9% of construction valuation for valuation in excess of \$132.67 million	Water Capacity Fees: 5/8 in., 3/4 in E-Meter. \$3,750, 1 in. E-Meter \$6,250, 1 1/2 in. E-Meter \$18,850, 2 in. E-Meter \$31,250, 4 in. Compound Meter by est. \$125/FU (min. 5,000 FU) , 6 in. Compound Meter by est. \$125/FU (min. 7,000 FU) Fire Service Capacity Fees: 2 in. \$750, 4 in. \$8,425, 6 in. \$18,250, 8 in. \$30,950, 10 in. \$48,110
Fund Balance July 1, 2024	\$2,249,946	-
<u>FY 2025 Activity</u>		
Revenues		
Fees Collected	118,021	
Connection Fees Collected		1,489,198
Capacity Fees Collected		333,490
Interest Earnings	59,151	-
Unrealized Gain/(Loss) Investments	71,430	-
Transfers in from other funds	187,800	-
Total Revenues	\$436,402	\$1,822,688
Expenditures		
Salaries and benefits	(294,479)	-
Contract Services/Other	(152,513)	(1,822,688)
Liability Insurance	(8,439)	-
Total Expenditures	(\$455,431)	(\$1,822,688)
Ending Balance June 30, 2025	\$2,230,917	-
Reserves		
Encumbrances & Reappropriations	(139,356)	-
Total Reserves	(139,356)	-
Net Funds Available	\$2,091,561	-

FUND	Wastewater Connection/Capacity Fees
Description of the Type of Fee	Wastewater connection and capacity fees are imposed on new development and redevelopment to buy into the existing wastewater collection systems and to recover the proportionate cost of system improvements required to serve the new customers of increased loads of existing customers. These are one-time fees paid before the wastewater services are upgraded or installed. Capacity fees recieved are used exclusively for sanitary sewer capital improvement projects. (Gov. Code Sec. 66013)
Amount of the Fee	Sewer Capacity Charges: 4 in. connection with 5/8 in Water Meter (WM) \$5,250, 4 in connection. with 1-in WM \$10,500, 4 or 6 in. connection with 1-1/2 in WM \$31,668, 6 in. connection with 2 in. WM \$52,500, 6 in. and larger connection with 4 in. or larger WM by est. at \$210/FU
Fund Balance July 1, 2024	-
<u>FY 2025 Activity</u>	
Revenues	
Connection Fees Collected	320,608
Capacity Fees Collected	137,004
Total Revenues	\$457,612
Expenditures	
Contract Services/Other	(457,612)
Total Expenditures	(\$457,612)
Ending Balance June 30, 2025	-
Total Reserves	-
Net Funds Available	\$0

City of Palo Alto
FY 2025 Use of Fees Summary

Fund Name	Project	FY 2025 Expenditures	Total Project Cost	% of Total Project Cost	Construction Start Date
Stanford Research Park/El Camino Real Transportation Impact Fee	Page Mill Road/El Camino Real Intersection Improvements	None	N/A	N/A	2026
San Antonio/West Bayshore Area Transportation Impact Fee	PL-05030 Traffic Signal and ITS Upgrades	None	\$ 4,091,083.00	N/A	2026
Commercial Housing Impact Fee	Affordable Housing Development Projects	\$ 27,878.00	N/A	N/A	N/A
General Government Facility Development Impact Fee	PE-15001 New Public Safety Building	\$ 190,000.00	\$ 118,602,764.00	0.3%	March 2021
Community Facilities Parks Development Impact Fee	PG-19000 Park Restroom Installation	\$ 275,799.00	\$ 2,003,799.00	83.4%	Recurring
	PG-18001- Dog Park Installation and Renovation	None	\$ 338,904.00	88.5%	Recurring
Community Center Impact Fee	PE-24001 Electrification of City Facilities	\$ 490,000.00	\$ 1,799,238.00	54.5%	Recurring
	PF-02022 Facility Interior Finishes Replacement	\$ 440,250.00	\$ 1,069,488.00	82.3%	Recurring
Community Facilities Library Developers Impact Fee	LB-21000 Library Automated Material Handling	\$ 382,983.00	\$ 1,898,292.00	45.6%	February 2025
Residential Housing Impact Fee	Affordable Housing Development Projects	None	N/A	N/A	N/A
Charleston-Arastradero Corridor Pedestrian & Bicyclist Safety Impact Fee	PL-05030 Traffic Signal and ITS Upgrades	None	\$ 4,091,083.00	1.0%	N/A
Citywide Transportation Impact Fee	PL-05030 Traffic Signal and ITS Upgrades	\$ 395,000.00	\$ 4,091,083.00	9.7%	ongoing
Public Safety Facility Development Impact Fee	PE-18004 Fire Station 4 Replacement	\$ 95,093.00	\$ 18,255,946.00	0.5%	Spring 2022
University Ave Non-Residential Development Parking In-Lieu Fee	PE-15007 New Downtown Parking Garage	\$ 2,391,642.00	\$ 17,286,151.00	13.8%	2025
Residential Housing In-Lieu Fee	Affordable Housing Development Projects	\$ 230,569.00	N/A, ongoing	N/A	N/A
Parks Dedication Fund	PG-26000 Stanford Palo Alto Community Playing Fields Turf Replacement	\$ 961,490.00	\$ 2,707,547.00	35.5%	Spring 2025
	PE- 18006 Byxbee Park Completion	None	\$ 3,199,189.00	48.4%	Fall 2024
	PE-24004 Rinconada Pool Family Changing Room	None	\$ 1,406,158.00	26.4%	Winter 2024
Public Art In-Lieu Fee	Public Art Program(acquisition of new artwork, repair and maintenance, project management and program administration)	\$ 455,431.00	N/A, ongoing	N/A	N/A
Water Fund Capacity Fees	WS-80013 Customer Connections, Annual	\$ 1,432,833.00	N/A, ongoing	N/A	ongoing
	WS-15002 Water Main Replacement Project #29	\$ 389,855.00	N/A, ongoing	N/A	Winter 2022
Wastewater Connection Capacity Fees	WC-80020 Sewer System, Customer Connections, Annual	\$ 457,612.00	N/A, ongoing	N/A	ongoing