



CITY OF SAN MATEO

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Agenda Report

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TO: City Council
FROM: Alex Khojikian, City Manager
PREPARED BY: Finance Department
MEETING DATE: December 4, 2023

SUBJECT:
Receipt and Use of Development Impact Fees and In-Lieu Fees – Annual Report

RECOMMENDATION:

Adopt a Resolution to make findings and accept the annual report on receipt and use of development impact fees and in-lieu fees for the year ended June 30, 2023.

BACKGROUND:

Development Impact Fees

The City of San Mateo assesses four development impact fees – Wastewater Treatment Plant Phase II Expansion Fee, Transportation Improvement Fee, South Trunk Area Sewer Improvement Fee, and Park Impact Fee.

Local governments often charge fees as a condition of approval for development projects to fund public improvements in order to compensate for the demands that the developments have on public resources. These fees are commonly known as development impact fees. In 1989, the State Legislature passed Assembly Bill 1600 (AB 1600), which added Sections 66000 et seq. to the California Government Code, commonly known as the Mitigation Fee Act. Government Code Section 66006 requires that the City make available to the public the following information regarding development impact fees within 180 days after the end of each fiscal year:

1. A brief description of the type of fee.
2. The amount of the fee.
3. The fee's beginning and ending balances for the fiscal year.
4. Total fees collected and the interest earned, if applicable.
5. Identification of each public improvement on which impact fees were expended and the amount of expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with impact fees.
6. Identification and timeline of public improvements any unexpended fees will be used for.
 - a. This information is listed in Exhibit A to the Resolution. Exhibit A shows the five-year plan for public improvement projects and their anticipated expenditures related to the Mitigation Fee Act and Quimby Act. Specific details on each of the projects listed in Exhibit A can be found in the five-year capital improvement program section in the City's 2023-24 Budget, which was adopted by City Council on June 20, 2023.
7. Description and uses for transfers or loans of fees, if applicable.
8. Amounts of any refunds and allocations.

Further, the Mitigation Fee Act requires that findings describing the continuing need for impact fees be made every five years specifying the intended use of any unexpended impact fees, regardless of whether the fees are committed or

uncommitted. If findings are not presented as scheduled, the City may be subjected to go through a refunding procedure. The City is opting to make such findings every year.

In-Lieu Fees

In-lieu fees are fees that are collected by the City instead of requiring developers to provide or construct specified improvements or amenities with their projects. The City of San Mateo assesses five in-lieu fees – Parking In-Lieu Fee, Art in Public Places Fee, Tree Replacement Fee, Below Market Rate Housing Fee, and Park In-Lieu Fee.

Park

In-Lieu Fees are assessed pursuant to the Quimby Act under Government Code Section 66477. The other in-lieu fees do not have statutory reporting requirements but are included in this report. In an abundance of caution, and based on recent caselaw, this report and resolution include the same reporting requirements and findings for in-lieu fees that apply to impact fees. Under the Quimby Act, local governments may require the dedication of land for parks or the payment of fees in-lieu of land dedication as a condition of subdivision map approval. While park in-lieu fees are exempt from the reporting requirements included in the Mitigation Fee Act, these fees have separate Quimby Act reporting requirements, specifically:

1. The City must develop a schedule specifying the use of land or fees to develop park or recreational facilities to serve the residents of the subdivision.
2. Any Quimby fees collected must be committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later.
3. If not committed, the fees shall be distributed and paid to the record owners of the subdivision in the same proportion that the size of the lot bears to the total area of lots within the subdivision (Gov. Code section 66477(a)(6)).

Linkage Fees

Linkage fees are exactions for social needs indirectly related to development projects. The City of San Mateo assesses two linkage fees – Child Care Development Fee and Affordable Housing Commercial Linkage Fee. While these are linkage fees, they are included in this report with reporting requirements under the Mitigation Fee Act for informational purposes and to make sure that information is available in the event that a court rules in the future that linkage fees are subject to the reporting requirements of the Mitigation Fee Act.

This report complies with requirements of the Mitigation Fee Act and the Quimby Act outlined above.

Analysis

Development Impact Fees

Wastewater Treatment Plant Phase II Expansion Fee

In April 2005, construction began to increase capacity of the wastewater treatment plant, and construction was substantially completed in the spring of 2009. Funds from the Sewer Enterprise Fund were used to pay for the expansion project. Under a Joint Powers Agreement (JPA), the treatment plant is partially owned by the Estero Municipal Improvement District (Foster City). Based on San Mateo's share of the treatment plant and based on the total projected cost attributable to development based on the 2005 expansion study, the amount that is to be recovered through development fees is \$3.52 million in total.

The Wastewater Treatment Plant Phase II Expansion Fee is imposed on all development that results in a change of use and that adds more sewage to the City's sewage treatment system. The fee took effect on July 1, 2006 and will continue to be charged until \$3.52 million is collected. Funds collected are transferred annually to the fund balance of the Sewer Enterprise Fund as a repayment to the Fund for the expansion cost. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule on page 10.8. The fees are determined by reference to site sewer study or engineering standards.

The following table shows collections in 2022-23, as well as collections to date.

Wastewater Treatment Plant Expansion Impact Fee		2022-23
Beginning Balance	\$	-
Developer Fees	\$	18,007
Interest Income / (Expense)	\$	-
Transfer to Sewer Enterprise Fund	\$	(18,007)
Ending Balance	\$	-
		Collections to Date
Total Developer Fees Collected as of 2022-23	\$	2,864,310
Total Developer Fees Needed	\$	3,520,000
% Collected		81%

Transportation Improvement Fee

San Mateo Municipal Code Chapter 27.13 establishes a transportation improvement fee for new development to fund City-wide traffic improvements to mitigate the cumulative impacts of new development and to accommodate future development. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule:

Residential

• Single-family	Per dwelling unit	\$6,867.99
• Multi-family	Per dwelling unit	\$3,468.58

Commercial and Industrial

• Retail	Per 1,000 sq. ft.	\$27,735.48
• Office	Per 1,000 sq. ft.	\$8,366.76
• Industrial	Per 1,000 sq. ft.	\$4,589.64
• Hotel	Per Room	\$4,367.84
• Institution	Per 1,000 sq. ft.	\$3,568.50

The following table shows activities in 2022-23.

Transportation Improvement Fee		2022-23
Beginning Balance	\$	257,416
Developer Fees	\$	10,353
Interest Income / (Expense)	\$	7,849
Expenditures	\$	(146,717)
Reclassification of Prior Years	\$	186,802
Ending Balance	\$	315,704

2022-23	Transportation Improvement Fee	Total Expended	Impact Fees Used	% of Total
Project Expenditures:				
460037 El Camino at Highway 92 Landscape Improvements	\$ 33,362	\$ 33,362		100%
460049 Poplar/Humboldt Signal Modify-Left Turn	\$ 470	\$ 470		100%
466600 Citywide Traffic Calming	\$ 144,531	\$ 112,631		78%
46R008 Railroad Ave Wall Enhancement	\$ 524	\$ 524		100%
Total Expenditures:	\$ 178,886	\$ 146,717		82%

The total ending balance as of the end of fiscal year was \$315,704. The fund balance and continued collection of the Transportation Improvement Fee will be utilized to fund the project(s) listed in Exhibit A.

Park Impact Fee

Under San Mateo Municipal Code Chapter 13.05, a park impact fee is imposed on the construction of new residential units to accommodate the increased demand on park and recreation facilities. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule:

Per residential unit type:	
Single family	\$29,598 per unit
Multi-family 2-4 units	\$27,172 per unit
Multi-family 5+ units	\$20,476 per unit
Mobile homes	\$17,564 per unit

The following table shows activities in 2022-23.

Park Impact Fee	2022-23
Beginning Balance	\$ 3,436,986
Developer Fees	\$ 27,172
Interest Income / (Expense)	\$ -
Expenditures	\$ -
Ending Balance	\$ 3,464,158

The total ending balance as of the end of fiscal year was \$3,464,158. The fund balance and continued collection of the Park Impact Fee will be utilized to fund the project(s) listed in Exhibit A.

The Council is asked to make the following findings regarding development impact fees collected but not expended – these findings are detailed in the proposed resolution:

1. Development impact fees are collected to mitigate direct and indirect impacts from development.
2. These funds are expended in a timely manner to fund continued improvements to public facilities related to the increased demand on the facilities resulting from development.
3. There is a reasonable relationship between these impact fees and their purpose.
4. These impact fees continue to be required to fund applicable improvements, and as such, these fees will continue to be collected for utilization solely for their intended purpose.

In-Lieu Fees

Parking In-Lieu Fee

San Mateo Municipal Code Chapter 11.62 establishes a parking in-lieu fee for new development to fund for additional parking in downtown San Mateo. Applicants for planning approval within the Central Parking Improvement District may pay a fee in lieu of providing required parking on the property site in accordance with Title 27 of the municipal code. As shown in the 2022-23 Comprehensive Fee Schedule, the fee is \$57,699.90 per space.

The following table shows activities in 2022-23.

Parking In-Lieu Fee	2022-23
Beginning Balance	\$ 5,865,562
Developer Fees	\$ 515,658
Interest Income / (Expense)	\$ 130,587
Expenditures	\$ (515,658)
Ending Balance	\$ 5,996,149

The total ending balance as of the end of fiscal year was \$5,996,149. The fund balance and continued collection of the Parking In-Lieu Fee will be utilized to fund the project(s) listed in Exhibit A.

Art in Public Places Fee

San Mateo Municipal Code Chapter 23.60 establishes a fee on developers in lieu of placing approved artwork at the development sites to balance the community's physical growth and revitalization with its cultural and artistic resources. The fee is applicable to commercial and multi-family residential projects exceeding three million dollars in building permit valuation, which is computed using the latest building valuation data as set forth by the International Conference of Building Officials (ICBO) unless, in the opinion of the Building Official, a different valuation measure should be used. As shown in the 2022-23 Comprehensive Fee Schedule, the fee is charged 1.19% of total building valuation.

The following table shows activities in 2022-23.

Art in Public Places Fee	2022-23
Beginning Balance	\$ 999,947
Developer Fees	\$ 7,082
Interest Income / (Expense)	\$ 23,461
Expenditures	\$ (7,082)
Ending Balance	\$ 1,023,408

The total ending balance as of the end of fiscal year was \$1,023,408. The fund balance and continued collection of the Art in Public Places Fee will be utilized to fund the project(s) listed in Exhibit A.

Tree Replacement Fee

San Mateo Municipal Code Chapter 27.71 establishes a fee on all development requiring approval of a planning application, except for single-family dwelling design review applications, for the removal of existing trees on development sites. The fee is imposed if the trees to be removed are not made up with replacement trees on-site. As shown in the 2022-23 Comprehensive Fee Schedule, the fee is charged \$740 per landscape unit, which is a unit of measurement that indicates the value of each tree that is to be removed relative to the tree that is to be replaced.

Under San Mateo Municipal Code Chapter 13.35, the City may also impose a fee on any person or entity for removing trees that encroach on City streets. The fee is imposed if the tree to be removed is not replanted with a like tree satisfying City requirements. The fee is to be used by the City for plantings on public land. As shown in the 2022-23 Comprehensive Fee Schedule, the tree replacement cost is \$740 per tree.

The following table shows activities in 2022-23.

Tree Replacement Fee	2022-23
Beginning Balance	\$ 1,178,640
Developer Fees	\$ 149,523
Interest Income / (Expense)	\$ 87
Expenditures	\$ (149,523)
Ending Balance	\$ 1,178,727

2022-23	Total Expended	In-Lieu Fees Used	% of Total
Tree Replacement Fee			
Project Expenditures:			
610008 Tree Planting - Parks Division	\$ 152,803	\$ 149,523	98%
Total Expenditures:	\$ 152,803	\$ 149,523	98%

The total ending balance as of the end of fiscal year was \$1,178,727. The fund balance and continued collection of the Tree

Replacement Fee will be utilized to fund the project(s) listed in Exhibit A.

Below Market Rate Housing Fee

The Below Market Rate Housing Fee, which became effective January 1, 2010 pursuant to City Council Resolution No. 121 (2008), is collected from developers in lieu of constructing affordable housing units onsite as required under the City's Below Market Rate program. The fee applies to developments that contain fewer than 11 residential units, and to fractional unit requirements of less than .5 for developments that contain 11 or more units. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule:

A. Fractional required units for projects consisting of 11 or more residential units

1. Rental	0.1 housing unit	\$30,788
	0.2 housing unit	\$61,577
	0.3 housing unit	\$92,365
	0.4 housing unit	\$123,153
2. Owner	0.1 housing unit	\$27,354
	0.2 housing unit	\$54,708
	0.3 housing unit	\$82,062
	0.4 housing unit	\$109,416

B. Requirement for projects less than 11 units

1. Rental	5 unit project	\$153,942
	6 unit project	\$184,730
	7 unit project	\$215,519
	8 unit project	\$246,307
	9 unit project	\$277,095
	10 unit project	\$307,884
2. Owner	5 unit project	\$136,770
	6 unit project	\$164,124
	7 unit project	\$191,478
	8 unit project	\$218,832
	9 unit project	\$246,186
	10 unit project	\$273,540

The following table shows activities in 2022-23.

Below Market Rate Housing Fee	2022-23
Beginning Balance	\$ 253,820
Developer Fees	\$ 461
Interest Income / (Expense)	\$ -
Expenditures	\$ -
Ending Balance	\$ 254,281

The total ending balance as of the end of the fiscal year was \$254,281. A public improvement project is not currently identified in the five-year plan. The Below Market Rate Housing Fee will continue to be collected to build its fund balance, and potential housing related projects will be identified as the fund balance reaches to an appropriate level.

Park In-Lieu Fee

San Mateo Municipal Code Chapter 26.64 establishes a park in-lieu fee on subdivisions in residential planning application projects. Pursuant to the authority of the Subdivision Map Act, and in conformity with the parks and recreation element of the General Plan, the fee is imposed as a condition of final approval of a subdivision or parcel map for park and recreation

facilities to serve the subdivision. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule:

Per residential unit type:	
Single family	\$29,598 per unit
Multi-family 2-4 units	\$27,172 per unit
Multi-family 5+ units	\$20,476 per unit
Mobile homes	\$17,564 per unit

The following table shows activities in 2022-23.

Park In-Lieu Fee	2022-23
Beginning Balance	\$ 9,048,433
Developer Fees	\$ -
Interest Income / (Expense)	\$ -
Expenditures	\$ -
Ending Balance	\$ 9,048,433

No fees were collected or expended in 2022-23, and the total ending balance as of the end of the fiscal year was \$9,048,433. The fund balance and continued collection of the Park In-Lieu Fee will be utilized to fund the project(s) listed in Exhibit A.

Linkage Fees

Child Care Development Fee

The Child Care Development Fee, which became effective on July 1, 2004 pursuant to City Council Resolution No. 34 (2004), is collected to mitigate the impact of commercial development on the need for child care facilities. The fee is charged as shown in the 2022-23 Comprehensive Fee Schedule:

Per Dwelling unit:	
Single family	\$4,412.54
Multi-family	\$3,182.51
Per Sq. Ft.:	
Retail	\$0.37
Office	\$0.63
Industrial	\$0.21
Hotel	\$0.13

The following table shows activities in 2022-23.

Child Care Development Fee	2022-23
Beginning Balance	\$ 2,156,369
Developer Fees	\$ 2,400
Interest Income / (Expense)	\$ 50,584
Expenditures	\$ (2,400)
Ending Balance	\$ 2,206,953

2022-23					
Child Care Development Fee	Total Expended	In-Lieu Fees Used	% of Total		
Project Expenditures:					
310600 Child Care Facilities	\$ 2,400	\$ 2,400			100%
Total Expenditures:	\$ 2,400	\$ 2,400			100%

The total ending balance as of the end of the fiscal year was \$2,206,953. The fund balance and continued collection of the Child Care Development Fee will be utilized to fund the project(s) listed in Exhibit A.

Affordable Housing Commercial Linkage Fee

San Mateo Municipal Code Chapter 23.61 establishes an Affordable Housing Commercial Linkage Fee to mitigate the impact that developments have on the demand for affordable housing in the City. The fee is imposed on commercial projects over 5,000 sq. ft. and is charged as shown in the 2022-23 Comprehensive Fee Schedule:

Hotels	Per square foot	\$12.46
Retail, restaurants, and services	Per square foot	\$ 6.23
Office, research & development uses, and medical offices	Per square foot	\$31.14

The fee does not apply to public use developments such as hospitals, nonprofit and government facilities, as well as churches, schools, and child care centers. Developers who enter written agreements to pay area standard wages to all construction workers on the project are entitled to a 25% reduction of the fee. Additionally, developers may provide construction of affordable housing units in lieu of the fee payment.

The following table shows activities in 2022-23.

Affordable Housing Commercial Linkage Fee	2022-23
Beginning Balance	\$ 3,159,518
Developer Fees	\$ -
Interest Income / (Expense)	\$ 91,269
Miscellaneous items	\$ (4,936)
Expenditures	\$ -
Ending Balance	\$ 3,245,851

The total ending balance as of the end of fiscal year was \$3,245,851. The fund balance and continued collection of the Affordable Housing Commercial Linkage Fee will be utilized to fund the project(s) listed in Exhibit A.

BUDGET IMPACT:

There is no budget impact resulting from this report.

ENVIRONMENTAL DETERMINATION:

This report is not a project subject to CEQA, because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. (CEQA Guidelines Section 15378(b)(5).)

NOTICE PROVIDED

In accordance with Government Code Section 66006, all meeting noticing requirements were met. This information was made available to the public at least 15 days before the meeting.

ATTACHMENTS

Att 1 - Proposed Resolution - Exhibit A: Public Improvement Project Expenditures Related to the Mitigation Fee Act and Quimby Act Five-Year Plan

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CITY OF SAN MATEO
RESOLUTION NO. _____ (2023)

**ACCEPTING THE ANNUAL REPORT ON RECEIPT AND USE OF DEVELOPMENT IMPACT FEES, IN-LIEU FEES,
AND LINKAGE FEES FOR THE YEAR ENDED JUNE 30, 2023 AND MAKING FINDINGS REGARDING
DEVELOPMENT IMPACT FEES AND IN-LIEU FEES COLLECTED BUT NOT EXPENDED**

WHEREAS, Government Code Sections 66000 et seq., commonly known as the Mitigation Fee Act, regulate the imposition, collections, expenditure, and reporting of development impact fees; and

WHEREAS, Government Code Section 66001 requires that certain information be made available to the public regarding development impact fees on an annual basis; and

WHEREAS, Government Code Section 66001 requires the City Council to make findings describing the continuing need for impact fees every five years specifying the intended use of any unexpended impact fees; and

WHEREAS, the City of San Mateo assesses four development impact fees – Wastewater Treatment Plant Phase II Expansion Fee, Transportation Improvement Fee, South Trunk Area Sewer Improvement Fee, and Park Impact Fee; and

WHEREAS, the City of San Mateo also collects in-lieu fees and linkage fees; and

WHEREAS, even though a court has not yet ruled that linkage fees are subject to the state Mitigation Fee reporting requirements, the City of San Mateo adheres to those requirements for linkage fees in addition to development impact fees, and, based on recent caselaw, in-lieu fees;

WHEREAS, the City Council of the City of San Mateo has read and considered the Development Impact Fees, In-Lieu Fees, and Linkage Fees Annual Report for the Year Ended June 30, 2023, and all accompanying attachments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA,
FINDS AND RESOLVES, that:

1. Acceptance of this report is an administrative activity that will not impact the environment and is therefore exempt from CEQA review in accordance with CEQA Guidelines section 15378(b)(5).
2. The City Council accepts the Development Impact Fees, In-Lieu Fees, and Linkage Fees Annual Report (Report) for the Fiscal Year Ended June 30, 2023, with attachments, and a copy is on file in the City Clerk's Office.
3. Based on the Report and the schedule for expenditure of improvements attached as Exhibit A to this resolution, the City Council makes the following findings with regard to the development impact fees, in-lieu fees, and linkage fees collected but not expended in Fiscal Year 2022-2023 and listed below:

a. Transportation Improvement Fee

- (1) This fee is used to build transportation infrastructure that is necessary to serve new development.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based on the anticipated amount of traffic that will be generated by new development.
- (3) The sources and amounts of funding anticipated to complete the financing of the incomplete public improvements are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

b. Park Impact Fee

- (1) This fee is used to develop parkland and parkland improvements that are necessary to serve new development.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based on the need for parkland and parkland improvements that will be generated by new development.
- (3) The sources and amounts of funding anticipated to complete the planned projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

c. Child Care Development Fee

- (1) This fee will be used to support child care facilities that are necessary in order to serve new development.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated need for child care that will be generated by new commercial development.
- (3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

d. Affordable Housing Commercial Linkage Fee

- (1) This fee will be used to support affordable housing that are necessary in order to serve new development.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated need for affordable housing that will be generated by new commercial development.
- (3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

e. Parking In-Lieu Fee

- (1) This fee will be used to support for new development to fund for additional parking in downtown San Mateo.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated need for additional parking that will be generated by new development.
- (3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

f. Art in Public Places Fee

- (1) This fee will be used to support placing approved artwork at the development sites to balance the community's physical growth and revitalization with its cultural and artistic resources.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated cost of future artwork related to future development.
- (3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

g. Tree Replacement Fee

- (1) This fee will be used for plantings on public land where applicants remove existing trees on development sites.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the value of each tree that is to be removed relative to the tree that is to be replaced.
- (3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.
- (4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

h. Below Market Rate Housing Fee

- (1) This fee will be used to support affordable housing that is necessary in order to serve new development.
- (2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated need for affordable housing

that will be generated by new development.

(3) The Below Market Rate Housing Fee will continue to be collected to build its fund balance, and potential housing related projects will be identified as the fund balance reaches to an appropriate level.

i. Park In-Lieu Fee

(1) This fee will be used for park and recreation facilities to serve the subdivision.

(2) There is a reasonable relationship between the fee and its purpose, because the amount of the fee is determined based upon the anticipated need for park and recreation facilities that will be generated by new subdivisions.

(3) The sources and amounts of funding expected to complete the anticipated projects are shown in Exhibit A.

(4) The approximate dates on which the necessary funding is expected to be deposited are shown in Exhibit A.

Exhibit A

City of San Mateo

Public Improvement Project Expenditures Related to the Mitigation Fee Act and Quimby Act

Five-Year Plan

Projects*	Funding Source	Anticipated Expenditure Timeline					Total
		2023-24	2024-25	2025-26	2026-27	2027-28	
460037 EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT	Transportation Improvement Fee	200,000	-	-	-	-	200,000
460049 POPLAR AVENUE / HUMBOLDT STREET SIGNAL MODIFY - LEFT TURN	Transportation Improvement Fee	-	-	-	-	-	-
466600 CITYWIDE TRAFFIC CALMING	Transportation Improvement Fee	150,000	150,000	150,000	150,000	150,000	750,000
46R008 RAILROAD AVENUE WALL ENHANCEMENT	Transportation Improvement Fee	1,000,000	-	-	-	-	1,000,000
610017 CITYWIDE PARK PLAY AREA UPGRADE	Park Impact / In-Lieu Fee	-	3,375,000	1,625,000	2,000,000	2,000,000	9,000,000
610023 SPORTS FIELDS CONVERSION - SYNTHETIC TURF	Park Impact / In-Lieu Fee	500,000	1,000,000	500,000	-	-	2,000,000
610027 CENTRAL PARK	Park Impact / In-Lieu Fee	2,000,000	3,000,000	3,000,000	2,000,000	-	10,000,000
618278 GOLF COURSE - WELL DRILLING	Park Impact / In-Lieu Fee	200,000	-	-	-	-	200,000
46F025 PARKING FACILITY STRUCTURAL REPAIRS	Parking In Lieu	3,200,000	1,000,000	1,000,000	299,905	-	5,499,905
310330 ART IN PUBLIC PLACES	Art in Public Places Fee	990,000	-	-	-	-	990,000
610008 TREE PLANTING - PARKS DIVISION	Tree Replacement Fee	200,000	100,000	100,000	100,000	100,000	600,000

* Specific details on each of these projects can be found in the five-year capital improvement program section in the City's 2023-24 Budget, which is adopted by City Council on June 20, 2023.