

# **ANNUAL REPORT**

## **Receipt and Use of Development Impact Fees, In-Lieu Fees, Linkage Fees and Wastewater Capacity Charges**

### **Introduction**

The following report provides a summary of the receipt and use of development impact fees, in-lieu fees, linkage fees and wastewater capacity charges for the fiscal year ending June 30, 2025. The City is required each year within 180 days of the end of the fiscal year to provide this information to the public and present this report to the City Council. Four main types of fees are included in the annual report. Although not all of the fees included are subject to the same procedural requirements, the City provides the same receipt and use information for each fee in the report. The annual report complies with requirements of the Mitigation Fee Act and the Quimby Act.

### **Section I: Development Impact Fees**

The City of San Mateo assesses the following development impact fees – Wastewater Treatment Plant Phase II Expansion Fee, Transportation 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 2025-26 budget, which was adopted by City Council on June 16, 2025.
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 obligated to go through a refunding procedure. The City is opting to make such findings every year.

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 developments that result in a change of use and that add 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 following table shows collections in 2024-25, as well as collections to date.

Wastewater Treatment Plant Expansion Impact Fee	2024-25
Beginning Balance	\$ -
Developer Fees	\$ 8,122
Interest Income / (Expense)	\$ -
Transfer to Sewer Enterprise Fund	\$ (8,122)
Ending Balance	\$ -

**Collections to Date**

Total Developer Fees Collected as of 2024-25	\$3,191,823
Total Developer Fees Needed	\$3,520,000
Percent (%) Collected	91%

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 2024-25 Comprehensive Fee Schedule:

Residential			
• Single-family	Per dwelling unit		\$7,406.95
• Multi-family	Per dwelling unit		\$3,740.77
Commercial and Industrial			
• Retail	Per 1,000 sq. ft.		\$29,911.98
• Office	Per 1,000 sq. ft.		\$9,023.33

• Industrial	Per 1,000 sq. ft.	\$4,949.80
• Hotel	Per Room	\$4,710.60
• Institution	Per 1,000 sq. ft.	\$3,848.53

The following table shows activities in 2024-25.

<b>Transportation Improvement Fee</b>	<b>2024-25</b>
Beginning Balance	\$ 56,421.00
Developer Fees	\$ 9,575.00
Interest Income / (Expense)	\$ -
Expenditures	\$ (1,819,495.86)
Expenditure Reclassification	\$ -
Ending Balance	<b>\$ (1,753,499.86)</b>

<b>2024-25</b>			
<b>Transportation Improvement Fee</b>	<b>Total Expended</b>	<b>Impact Fees Used</b>	<b>% of Total</b>
Project Expenditures:			
Poplar Avenue / Humboldt Street Signal Modify - Left Turn 460049	\$ 17,558	\$ 16,874	96%
Citywide Traffic Calming 466600	\$ 154,861	\$ 154,438	100%
El Camino At Highway 92 Landscape Improv 460037	\$ 1,001,124	\$ 321,336	32%
Railroad Ave Wall Enhancement 46r008	\$ 1,307,581	\$ 1,307,128	100%
Traffic Model Update 466601	\$ 19,720	\$ 19,720	100%
<b>Total</b>	<b>\$ 2,500,844</b>	<b>\$ 1,819,496</b>	<b>73%</b>

The total ending balance as of the end of fiscal year was \$(1,753,500). The continued collection of the Transportation Improvement Fee will be utilized to restore the fund balance and 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 2024-25 Comprehensive Fee Schedule:

Per residential unit type:	
Single family	\$25,914 per unit
Multi-family 2-4 units	\$25,474 per unit
Multi-family 5+ units	\$18,510 per unit

The following table shows activities in 2024-25.

<b>Park Impact Fee</b>	<b>2024-25</b>
Beginning Balance	\$ 3,597,515
Prior Year Adjustments	\$ 132,469
Developer Fees	\$ -
Interest Income / (Expense)	\$ 167,047
Expenditures	\$ -
Ending Balance	\$ 3,897,031

The total ending balance as of the end of fiscal year was \$3,897,031. The fund balance and continued collection of the Park Impact Fee will be utilized to fund the project(s) listed in Exhibit A.

## **Section II: 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 for informational purposes. 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)).

### Parking In-Lieu Fee

San Mateo Municipal Code Chapter 11.62 establishes a parking in-lieu fee for new development to fund 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 2024-25 Comprehensive Fee Schedule, the fee is \$62,227.81 per space.

The following table shows activities in 2024-25.

<b>Parking In-Lieu Fee 2024-25</b>	
Beginning Balance	3,809,910
Prior Year Adjustments	-
Developer Fees	-
Interest Income / (Expense)	1,156,562
Expenditures	(652,046)
Ending Balance	\$ 4,314,426

<b>2024-25</b>			
<b>Parking In-Lieu Fee</b>	<b>Total Expended</b>	<b>In-Lieu Fees Used</b>	<b>% of Total</b>
Project Expenditures:			
Parking Facility Structural Repairs 46f025	\$ 652,046	\$ 652,046	100%
Total Expenditures:	\$ 652,046	\$ 652,046	100%

The total ending balance as of the end of fiscal year was \$4,314,426. 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 as part of a new development 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 2024-25 Comprehensive Fee Schedule, the fee is charged 1.19 percent of total building valuation.

The following table shows activities in 2024-25.

<b>Art in Public Places Fee 2024-25</b>	
Beginning Balance	761,983
Prior Year Adjustments	-
Developer Fees	-
Interest Income / (Expense)	266,650
Expenditures	(5,184)
Ending Balance	\$ 1,023,449

<b>2024-25</b>			
<b>Art in Public Places Fee</b>	<b>Total Expended</b>	<b>In-Lieu Fees Used</b>	<b>% of Total</b>
Project Expenditures:			
310330 Art in Public Places	\$ 5,184	\$ 5,184	100%
Total Expenditures:	\$ 5,184	\$ 5,184	100%

The total ending balance as of the end of fiscal year was \$1,023,449. 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 (SFDDR) 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.

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(s) to be removed are 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 2024-25 Comprehensive Fee Schedule, effective January 1, 2025, the fee charged is as follows:

Tree Replacement Cost:	
24 inch Box Tree	\$805 per tree
15 gallon Tree	\$503 per tree
36 inch Box Tree	\$1,593 per tree
8 inch Box Tree	\$3,217 per tree

The following table shows activities in 2024-25.

Tree Replacement Fee	2024-25
Beginning Balance	1,132,343
Prior Year Adjustments	-
Developer Fees	297,649
Interest Income / (Expense)	410,166
Expenditures	(97,366)
Ending Balance	\$ 1,742,792

2024-25			
Tree Replacement Fee	Total Expended	In-Lieu Fees Used	% of Total
Project Expenditures:			
610008 Tree Planting - Parks Division	\$ 99,766	\$ 97,366	98%
Total Expenditures:	\$ 99,766	\$ 97,366	98%

The total ending balance as of the end of fiscal year was \$1,742,792. 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 2024-25 Comprehensive Fee Schedule:

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

1. Rental	0.1 housing unit	\$33,452
	0.2 housing unit	\$66,903
	0.3 housing unit	\$100,355
	0.4 housing unit	\$133,807
2. Owner	0.1 housing unit	\$30,701
	0.2 housing unit	\$61,401
	0.3 housing unit	\$92,102
	0.4 housing unit	\$122,802

B. Requirement for projects less than 11 units

1. Rental	5 unit project	\$167,259
	6 unit project	\$200,710
	7 unit project	\$234,162
	8 unit project	\$267,614
	9 unit project	\$301,065
	10 unit project	\$334,517
2. Owner	5 unit project	\$153,503
	6 unit project	\$184,203
	7 unit project	\$214,904
	8 unit project	\$245,604
	9 unit project	\$276,305
	10 unit project	\$307,005

The following table shows activities in 2024-25.

<b>Below Market Rate Housing Fee</b>	<b>2024-25</b>
Beginning Balance	\$ 254,281
Developer Fees	\$ -
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 specified 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 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 2024-25 Comprehensive Fee Schedule:

Per residential unit type:

Single family	\$25,914 per unit
Multi-family 2-4 units	\$25,474 per unit
Multi-family 5+ units	\$18,510 per unit

The following table shows activities in 2024-25.

<b>Park In-Lieu Fee</b>	<b>2024-25</b>
Beginning Balance	\$ 16,071,491
Prior Year Adjustments	\$ (359,099)
Developer Fees	\$ 110,364
Interest Income / (Expense)	\$ 634,893
Expenditures	\$ (1,646,254)
Ending Balance	\$ 14,811,395

<b>2024-25</b>			
<b>Park and Recreation Tax</b>	<b>Total Expended</b>	<b>P&amp;R In-Lieu Used</b>	<b>% of Total</b>
Project Expenditures:			
Central Park 610027	\$ 1,409,721	\$ 1,409,721	100%
Citywide Park Play Area Upgrade - Historic 610017	\$ 202,295	\$ 63,928	32%
Golf Course - Well Drilling 618278	\$ 840	\$ 840	100%
Joinville Pool Assessment & Improvements 46f037	\$ 54,189	\$ 54,189	100%
King Pool Assessment & Improvements 46f036	\$ 33,153	\$ 33,153	100%
Laurelwood/Sugarloaf Open Space 610012	\$ 57,685	\$ 57,685	100%
Parks Irrigation Controller Upgrade 610060	\$ 6,448	\$ 6,448	100%
Skate Plaza Updates 610038	\$ 17,820	\$ 17,820	100%
Sports Fields Conversion: Synthetic Turf 610023	\$ 2,471	\$ 2,471	100%
Total Expenditures:	\$ 1,784,621	\$ 1,646,254	92%

The total ending balance as of the end of the fiscal year was \$14,811,395. The fund balance and continued collection of the Park In-Lieu Fee will be utilized to fund the project(s) listed in Exhibit A.

### Section III: 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.

#### 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 new development on the need for childcare facilities. The fee is charged as shown in the 2024-25 Comprehensive Fee Schedule:

Per Dwelling unit:	
Single-family	\$4,677.29
Multi-family	\$3,373.46
Per Sq. Ft.:	
Retail	\$0.39
Office	\$0.67
Industrial	\$0.22
Hotel	\$0.14

The following table shows activities in 2024-25.

Child Care Development Fee	2024-25
Beginning Balance	1,862,221
Prior Year Adjustments	-
Developer Fees	-
Interest Income / (Expense)	578,301
Expenditures	(1,018,865)
Ending Balance	\$ 1,421,657

2024-25			
Child Care Development Fee	Total Expended	In-Lieu Fees Used	% of Total
Project Expenditures:			
310600 Child Care Facilities	\$ 1,018,865	1,018,865	100%
Total Expenditures:	\$ 1,018,865	\$ 1,018,865	100%

The total ending balance as of the end of the fiscal year was \$1,421,657. 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 new commercial and office developments have on the demand for affordable housing in the City. The fee is imposed on commercial and office projects over 5,000 sq. ft. and is charged as shown in the 2024-25 Comprehensive Fee Schedule:

Hotels	Per square foot	\$13.11
Retail, restaurants, and services	Per square foot	\$ 6.55
Office, research & development uses, and medical offices	Per square foot	\$32.76

The fee does not apply to public use developments such as hospitals, nonprofit and government facilities, as well as churches, schools, and childcare centers. Developers who enter into written agreements to pay area standard wages to all construction workers on the project are entitled to a 25 percent 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 2024-25.

<b>Affordable Housing Commercial Linkage Fee</b>	<b>2024-25</b>
Beginning Balance	3,405,094
Developer Fees	-
Interest Income / (Expense)	152,179
Misc item	(5,339)
Expenditures	-
Ending Balance	\$ 3,551,934

The total ending balance as of the end of fiscal year was \$3,551,934. A public improvement project is not currently specified in the five-year plan. The Affordable Housing Commercial Linkage Fee will continue to be collected to build its fund balance, and potential housing-related projects will be identified as the fund balance reaches an appropriate level.

## **Section IV: Wastewater Capacity Charges**

Under the Mitigation Fee Act, water or wastewater capacity charges must be deposited in a separate capital facilities fund and not comingled with other funds, and the City can only spend the funds for the purpose for which the charge was collected. Government Code Section 66013(d) requires that the City make available to the public the following information regarding wastewater capacity charges within 180 days after the end of each fiscal year:

- 1) A description of the charges.
- 2) The charges' beginning and ending balances for the fiscal year.
- 3) Total charges collected and the interest earned, if applicable, during the fiscal year.
- 4) Identification of all the following:
  - a) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.
  - b) Each public improvement on which charges were expended that was completed during that fiscal year.
  - c) Each public improvement that is anticipated to be undertaken in the following fiscal year.
- 5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

### Wastewater Capacity Charge

San Mateo Municipal Code Chapter 7.38.065 establishes a capacity charge for sewer improvements. The fee is imposed on all new developments to recover a proportionate share of costs for existing and future wastewater system facilities and assets from new or expanded connections to the City's wastewater systems. The applicable wastewater capacity charge is determined by use, wastewater flow, and wastewater strength loadings, and became effective on

January 15, 2022. Under state law, this capacity charge has similar reporting requirements to impact fees. Exhibit B to this report provides the charges as shown in the 2024-25 Comprehensive Fee Schedule.

The following table shows activities in 2024-25.

<b>Wastewater Capacity Charge</b>	<b>2024-25</b>
Beginning Balance	\$ -
Developer Fees	\$ 136,104
Interest Income / (Expense)	\$ 304,136
Expenditures	\$ (440,240)
Ending Balance	\$ -

<b>2024-25</b>			
<b>South Trunk Area Sewer Improvement Fee</b>	<b>Total Expended</b>	<b>Impact Fees Used</b>	<b>% of Total</b>
Project Expenditures:			
46S003 Basins 2&3 Collection System Improvements	\$ 11,145,041	\$ 440,240	4.0%
Total Expenditures:	\$ 11,145,041	\$ 440,240	4.0%

South Trunk Area Sewer Improvement Fees were replaced by the Wastewater Capacity Charges effective January 15, 2022. However, some development projects entitled prior to this date included a condition of approval (COA) requiring payment of the South Trunk Area Sewer Improvement Fees. In fiscal year 2024-25, the City received payments from these projects, and the funds were deposited to the wastewater capacity charge fund balance. These funds have been spent on capital improvement projects to increase the City's wastewater collection and treatment capacity. There is no interfund transfer or loan made from these charges collected.

The fund balance and continued collection of the Wastewater Capacity Charges will be utilized to fund the project(s) listed 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	Carryforward Budget Remaining	Anticipated Expenditure Timeline					Total
			2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	
310330 Art In Public Places	Art in Public Places	1,277,229	-	-	-	-	-	1,277,229
310600 Child Care Facilities	Childcare Development Fee	3,837,840	450,000	450,000	450,000	450,000	450,000	6,087,840
310416 Housing Land Purchase New	Below Market Rate Housing Fee	2,560,924	-	-	-	-	-	2,560,924
310416 Housing Land Purchase New	Commercial Linkage Fee	4,000,000						4,000,000
610012 Laurelwood/Sugarloaf Open Space	Park Impact / Park In-Lieu Fees	57,685	-	-	-	-	-	57,685
610017 Citywide Park Play Area Upgrade	Park Impact / Park In-Lieu Fees	1,809,018	500,000	100,000	2,000,000	100,000	2,000,000	6,509,018
610023 Sports Fields Conversion: Synthetic Turf	Park Impact / Park In-Lieu Fees	(13,900)	-	-	-	-	-	(13,900)
610027 Central Park	Park Impact / Park In-Lieu Fees	12,834,567	750,000	-	-	-	-	13,584,567
610035 Citywide Park Special Facilities Upgrade	Park Impact / Park In-Lieu Fees	8,189	-	-	-	-	-	8,189
610036 Recreation Facilities Strategic Plan	Park Impact / Park In-Lieu Fees	74,173	-	-	-	-	-	74,173
610038 Skate Plaza Updates	Park Impact / Park In-Lieu Fees	431,321	-	-	-	-	-	431,321
610060 Parks Irrigation Controller Upgrade	Park Impact / Park In-Lieu Fees	148,707	-	-	-	-	-	148,707
610099 Parkside Aquatic Play Area	Park Impact / Park In-Lieu Fees	400,000	600,000	-	-	-	-	1,000,000
618278 Golf Course - Well Drilling	Park Impact / Park In-Lieu Fees	503,371	-	-	-	-	-	503,371
46F019 Shoreview Pickleball Courts	Park Impact / Park In-Lieu Fees	278,250	-	-	-	-	-	278,250
46F036 King Pool Assessment & Improvements	Park Impact / Park In-Lieu Fees	12,918	-	-	-	-	-	12,918
46F037 Joinville Pool Assessment & Improvements	Park Impact / Park In-Lieu Fees	(7,171)	-	-	-	-	-	(7,171)
TBDPR1 Golf Bunkers	Park Impact / Park In-Lieu Fees	-	-	-	850,000	-	-	850,000
TBDPR1 Laurelwood Park Playground	Park Impact / Park In-Lieu Fees	-	-	-	2,200,000	-	-	2,200,000
TBDPR2 Golf Irrigation Controllers & Mainline	Park Impact / Park In-Lieu Fees	-	-	-	50,000	1,000,000	-	1,050,000
TBDPR3 Downtown Dog Park	Park Impact / Park In-Lieu Fees	-	-	500,000	500,000	-	-	1,000,000
TBDPR5 Ryder Park Water Feature Filtration System	Park Impact / Park In-Lieu Fees	-	50,000	100,000	-	-	-	150,000
TBDPR6 Parks Amenities Assessment	Park Impact / Park In-Lieu Fees	-	-	600,000	-	-	-	600,000
TBDPR7 Japanese Garden Repairs	Park Impact / Park In-Lieu Fees	-	350,000	650,000	-	-	-	1,000,000
461007 New Downtown Parking Garage	Parking In-Lieu Fee	200,000	-	-	-	-	-	200,000
46F025 Parking Facility Structural Repairs	Parking In-Lieu Fee	401,775	-	-	-	-	-	401,775
46S003 Basins 2 and 3 Collection System Improvements	Sewer Fund / Public Financing / Wastewater Capacity Charge	4,771,327	-	-	-	-	-	4,771,327
460037 El Camino At Highway 92 Landscape Improvement	Transportation Impact Fee	2,291,617	-	-	-	-	-	2,291,617
460049 Poplar Avenue / Humboldt Street Signal Modify - Left Turn	Transportation Impact Fee	752,550	-	-	-	-	-	752,550
460049 Poplar Avenue / Humboldt Street Signal Modify - Left Turn	Transportation Impact Fee	(7,452)	-	-	-	-	-	(7,452)
466600 Citywide Traffic Calming	Transportation Impact Fee	(3,168)	150,000	150,000	150,000	150,000	150,000	746,832
466601 Traffic Model Update	Transportation Impact Fee	202,210	-	-	-	-	-	202,210
467005 20th Ave/El Camino Real Southbound Right Turn Lane	Transportation Impact Fee	280,872	-	-	-	-	-	280,872
46R008 Railroad Ave Wall Enhancement	Transportation Impact Fee	1,090,001	-	-	-	-	-	1,090,001
610008 Tree Planting - Parks Division	Tree Replacement Fee	666,755	175,000	175,000	175,000	175,000	175,000	1,541,755

\* Specific details on each of these projects can be found in the five-year capital improvement program section in the City's 2025-26 Budget, which was adopted by City Council on June 16, 2025.

## PUBLIC WORKS

DESCRIPTION OF SERVICES	UNIT	FEE
<b>VI. DEVELOPMENT IMPACT FEES (subject to annual review)</b>		
<b>A. WASTEWATER CAPACITY CHARGE</b>		
<b>1. Residential</b>		
Class A represents all residential uses, a biological oxygen demand of 200mg/L, and a suspended solids measurement of 200mg/L		
a. Single-family	Per Dwelling Unit	\$11,866.37
b. Multi-family		
i. Studio & 1 bedroom	Per Dwelling Unit	\$5,932.59
ii. 2 bedroom	Per Dwelling Unit	\$9,888.45
iii. 3+ bedroom	Per Dwelling Unit	\$11,866.37
c. Hotels or motels	Per Room/Apartment	\$5,932.59
d. Board or lodging houses	Per Bedroom	\$5,932.59
e. Accessory Dwelling Unit	Per Square Foot	\$5.93
<b>2. Commercial/Institutional</b>		
The capacity charge for commercial/institutional uses is based on water meter size and wastewater class. *see footnote below for class explanation*		
a. Meter size of up to 3/4 inch		
i. Class B	Per Meter	\$11,866.37
ii. Class C	Per Meter	\$12,710.84
iii. Class D	Per Meter	\$13,999.45
b. Meter size of 1 inch		
i. Class B	Per Meter	\$19,776.89
ii. Class C	Per Meter	\$21,183.94
iii. Class D	Per Meter	\$23,332.42
c. Meter size of 1 inch and 1/2 inch		
i. Class B	Per Meter	\$39,553.78
ii. Class C	Per Meter	\$42,369.07
iii. Class D	Per Meter	\$46,664.84
d. Meter size of 2 inches		
i. Class B	Per Meter	\$63,285.34
ii. Class C	Per Meter	\$67,789.56
iii. Class D	Per Meter	\$74,663.74
e. Meter size of 3 inches		
i. Class B	Per Meter	\$118,660.16
ii. Class C	Per Meter	\$127,106.02
iii. Class D	Per Meter	\$139,993.33
f. Meter size of 4 inches		
i. Class B	Per Meter	\$197,766.53
ii. Class C	Per Meter	\$211,842.97
iii. Class D	Per Meter	\$233,323.01
g. Meter size of 6 inches		
i. Class B	Per Meter	\$395,533.07
ii. Class C	Per Meter	\$423,687.12
iii. Class D	Per Meter	\$466,646.02
h. Meter size of 8 inches		
i. Class B	Per Meter	\$632,852.20
ii. Class C	Per Meter	\$677,899.16
iii. Class D	Per Meter	\$746,633.86
<b>3. Industrial</b>		
The capacity charge for industrial uses is based on estimated wastewater flow and strength.		
a. Flow	Per Gallon Per Day	\$91.85
b. Biological Oxygen Demand (BOD)	Per Pound Per Day	\$2,218.97
c. Suspended Solids (SS)	Per Pound Per Day	\$2,000.81
*Wastewater Class Thresholds • Class B represents standard strength, a biological oxygen demand of 200 mg/L, and a suspended solids measurement of 200 mg/L • Class C represents moderate strength, a biological oxygen demand of 400 mg/L, and a suspended solids measurement of 400 mg/L • Class D represents high strength, a biological oxygen demand of 800 mg/L, and a suspended solids measurement of 600 mg/L		