

**Annual Report  
Mitigation Fee Act  
City of Manteca Development Fees  
Fiscal Year 2024-25**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit an annual report detailing the status of those fees.

The following is the annual report on the City's standard development fees.

**1. Provide a brief description of the type of fee in the account or fund**

*PFIP Water Distribution:* This fee is used to pay for pipelines, wells and test wells associated with new construction.

*PFIP Sewer Collection:* This fee is used to pay for pipelines, trunks, laterals, pump stations and lift stations, associated with new construction.

*PFIP Storm Drainage:* This fee is used to pay for basins, ditches, pump stations, canals, pipelines and lift stations associated with new construction.

*PFIP Transportation:* This fee is used to pay for development of portions of arterials traffic signals associated with new construction, sidewalks, access ramps, right of way and other transportation infrastructure.

*Water Capacity Fee:* This fee is used to fund a proportionate share of the costs of existing and future water system facilities and assets that are reasonably necessary to provide water capacity for new development, and cost of securing surface water supply.

*Sewer Capacity Fee:* This fee is used to fund a proportionate share of the costs of existing and future sewer system facilities and assets that are reasonably necessary to provide sewer capacity for new development, and to fund increased treatment capacity of the Wastewater Quality Control Facility (WQCF)

*Government Building Facilities Fee:* This fee is used to pay for expansion of city-owned public facilities needed to accommodate new growth in the community. This fee represents only the new growth's impact on those facilities.

*Major Equipment Purchase Fee:* This fee is used to pay the financing of major equipment utilized by City departments. It is charged with new development to pay for new equipment needed as the community grows.

*Fire Facility Fee:* This fee is used to pay for the future relocation and expansion of the Fire Department stations and related equipment, which will be needed as the community grows.

*Parks Acquisition & Improvement Fee:* The City imposes this fee to ensure that adequate park and recreation facilities can be built to meet the demand created by new residential development. It further ensures that the existing park facilities do not become overburdened

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by the demand created by new residents and ensure that future development bears its fair share of responsibility in creating new park facilities.

*Neighborhood Park In Lieu Fees:* This fee is used to pay for the acquisition and construction of neighborhood parks. Financing is provided by a special park improvement fee imposed on development.

*Highway Interchange Fee:* The fee has been replaced by the Public Facilities Implementation Plan (PFIP) Transportation Fee and is no longer being collected. Funds remaining in this account will be allocated to specific projects that meet the fee criteria.

*Regional Transportation Impact Fee:* This fee is used to partially mitigate the impact of development on the Regional Transportation Network. Fees are used with other State, Federal and Local funds to make local and regional transportation improvements.

*Flood Development Impact Fee:* This fee was established to allow a coordinated effort to reduce flood risk to the area. The fee will be used to assist in the financing of levee improvements and related flood risk reduction measures necessary to provide at least a 200-year level of flood protection to lands within the 200-year floodplain along the San Joaquin River.

*Solid Waste Cost Recovery Fee:* This fee was established to recover the costs associated with providing carts, bins and trucks required to serve new businesses and residents. The fee provides funding to purchase, assemble, and deliver carts/bins/boxes to businesses and residents occupying newly constructed space.

### 2. List the amount of the Fee:

***\*See attached Exhibit # 1 for a complete list of City of Manteca Development Fees***

- *PFIP Water Distribution Fee*
- *PFIP Sewer Collection Fee*
- *PFIP Storm Drainage Fee*
- *PFIP Transportation Fee*
- *Water Capacity Fee*
- *Sewer Capacity Fee*
- *Government Building Facilities Fee*
- *Major Equipment Purchase Fee*
- *Fire Facility Fee*
- *Parks Acquisition & Improvement*
- *Neighborhood Park In Lieu Fees*
- *Regional Transportation Impact Fee*
- *Flood Development Impact Fee*
- *Solid Waste Recovery Fee*

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3. **List the beginning and ending balances for each Fund. Provide Public Improvements on which fees were expended and include the total percentage funded with fees. Provide an identification of public improvements that sufficient funds have been collected on incomplete improvements and provide a status update of these existing funded projects. In addition, identify FY 2025-26 public improvements to be funded by Fees collected.**

*Note: The fund balances, revenues, and expenses shown below are based on unaudited Fiscal Year 2024-25 data. The percentage shown under expense tables reflect the total percentage of the fiscal year expenditures of the public improvement that was funded with each fee.*

### PFIP WATER DISTRIBUTION FEE (FUND 700)

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$15,934,421
<b>FY25 Revenues</b>	\$9,494,919
<b>FY25 Expenses</b>	-\$412,194
<b>Ending Balances as of 6/30/2025</b>	\$25,841,534

#### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$111,209	100%
Equipment/Capital	\$0	0%
PFIP Credit Reimbursement	-\$523,403	100%
Debt Service for Projects	\$0	0%

#### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	In progress

#### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	Updated PFIP Fee	In progress
11034	SR120/McKinley Interchange	New 12-in watermain in McKinley	In construction
TBD	SSJID Plant Expansion	Increased surface water capacity \$5 million	TBD based on SSJID expansion planning
TBD	12-in water main under SR99	12-in water main	TBD
ENG26004	New Well 31	New well	TBD
TBD	New Well 32	New well	TBD
TBD	New Well 33	New well	TBD
TBD	New Well 34	New well	TBD
TBD	New Well 35	New well	TBD

**PFIP SEWER COLLECTION FEE (FUND 630)**Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	-\$12,339,818
<b>FY25 Revenues</b>	\$3,195,525
<b>FY25 Expenses</b>	-\$52,117
<b>Ending Balances as of 6/30/2025</b>	-\$9,092,176

Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$111,209	100%
Equipment/Capital	\$0	0%
PFIP Credit Reimbursement	-\$163,326	100%
Debt Service for Projects	\$0	-%

Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	In progress
22040	Sewer Master Plan & Rate Study	In progress
24070	SR99/120 Woodward Sewer Line ext. Phase 1A	On hold

FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	Plan for fee	In progress
22040	Sewer Master Plan & Rate Study	Master plan and rate study	In progress
24070	SR99/120 Woodward Sewer Line ext. Phase 1A	18" sewer line extension along Woodward Ave	In construction
24004	WCS-06 Central Union Road Trunk	New 36-inch gravity line replacing Union Road Pump Station	In Design
11034	SR120/McKinley Interchange	New 36-in effluent sewer line in McKinley	In construction

**PFIP STORM DRAINAGE FEE (FUND 580)**Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$3,182,024
<b>FY25 Revenues</b>	\$1,672,494
<b>FY25 Expenses</b>	\$453,774
<b>Ending Balances as of 6/30/2025</b>	\$4,400,744

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### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$300,374	100%
Operating	\$1,312	100%
PFIP Credit Reimbursement	\$152,088	100%
Debt Service for Projects	\$0	-%

### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	In progress
20004	Storm Drain Zone 36/39 Backbone Design	In design

### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	PFIP Fee Study	In progress
20004	Storm Drain Zone 36/39 Backbone Design	Design	In progress
FY26 ENG CIP 26003	Storm Drain Master Plan	Plan	January 2026

## **PFIP TRANSPORTATION FEE (FUND 590)**

### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$48,341,580
<b>FY25 Revenues</b>	\$14,287,460
<b>FY25 Expenses</b>	\$5,428,856
<b>Ending Balances as of 6/30/2025</b>	\$57,200,184

### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$102,716	100%
PFIP Credit Reimbursement	-\$1,016,511	100%
Capital Improvement Transportation: • SR120 McKinley Interchange (CIP 11034)	\$824,319	100%
Capital Improvement Transportation: • Griffin Park • Villa Ticino-West • Denali • Diamond Galaxy Partners • Pillsbury Road Partners • Meritage Homes of Northern California	\$5,518,332	100%
Debt Services for Projects	\$0	-%

### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
19005	2025 PFIP Sewer, Water & Storm Drain Update	In progress
11034	SR120McKinley Interchange	In construction

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### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
11034	SR120/McKinley Interchange	New Interchange	In construction
19005	2025 PFIP Sewer, Water & Storm Drain Update	PFIP Fee Study	In progress
FY26 ENG CIP 26004	Well 31 Water Supply Project	New water well	In progress
FY26 ENG CIP 26005	ENG Link 22 (PFIP)	New 36-inch in Woodward Ave	In progress
23031	SR120/Airport DDI	New DDI at State Route 120 & Airport Way	In Design
23032	SR120/Main DDI	New DDI at State Route 120 & Main Street	In Design

### **WATER CAPACITY FEE (FUND 690)**

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$20,998,000
<b>FY25 Revenues</b>	\$5,147,165
<b>FY25 Expenses</b>	\$7,201,490
<b>Ending Balances as of 6/30/2025</b>	\$18,943,675

#### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$210,762	100%
Purchase of water meters, meter boxes	\$1,315,965	100%
Capital Improvement: Nile Garden – Well 30 Construction (CIP 21034)	\$4,300,334	100%
Capital Outlay: <ul style="list-style-type: none"> <li>Vehicles Major</li> <li>Capital Equipment Replacement</li> </ul>	\$790,810	100%
Debt Service for Projects	\$583,619	100%

#### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
21034	Nile Garden – Well 30 Construction	In construction
22041	Water Master Plan & Rate Study	In progress

### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
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TBD	SSJID Treatment Plant Expansion	Increase treatment capacity	TBD
21034	Nile Garden – Well 30 Construction	New 1500 gpm drinking water well	In construction
22041	Water Master Plan & Rate Study	Water Master Plan completed; Rate study in progress	In progress
FY26 ENG CIP 26023	WMP 3 Pipe Replace/Upsize: Walnut/Almond - Center/Yosemite	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26024	WMP 4 Pipe Replace/Upsize: Yosemite/Oregon-Locust/Sequoia	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26025	WMP 5 Pipe Replace/Upsize: Alameda/North-Acacia/Lincoln	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26026	WMP 6 Pipe Replace/Upsize: Marin/Moffat-Lassen/Powers	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26027	WMP 7 Pipe Replace/Upsize: Parks/Vine - Stockton/Wetmore	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26028	WMP 8 Pipe Replace/Upsize: Garfield (Yosemite to Moffat)	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP 26029	WMP 9 Pipe Replace/Upsize: South/Lupton - Park/Main	Pipe upsize for future development as identified in the WMP	TBD
FY26 ENG CIP Facilities 26011	PW-Admin Public Works Corporation Yard Site selection and Planning	Relocate several satellite divisions to a central corporation yard	TBD

## SEWER CAPACITY FEE (FUND 650)

### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$20,087,051
<b>FY25 Revenues</b>	\$8,981,501
<b>FY25 Expenses</b>	\$6,030,332
<b>Ending Balances as of 6/30/2025</b>	\$23,038,220

### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Capital Improvement: <ul style="list-style-type: none"> <li>CIP 23002 – Flow Split Repair North Plant</li> <li>CIP 23003 – IMLR Pump Replacement</li> <li>CIP 23004 – Process Aeration Control – Both Plants</li> <li>CIP 23005 – Zone B Mixing System – Both Plants</li> <li>CIP 24006 – Dewatering (Centrifuge) Unit No. 3</li> <li>CIP 24007 – WQCF Sludge Thickener (DAF) Unit No. 3</li> <li>CIP 25004 – UV System Upgrade</li> <li>CIP 25005 – Side Stream Treatment</li> </ul>	\$5,352,722	100%
Debt Services	\$677,610	100%

### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
11034	SR120/McKinley Interchange	In construction
23002	Flow Split Repair – North Plant	In construction
23003	IMLR Pump Replacement – Both Plants	In construction
23004	Process Aeration Control – Both Plants	In construction
23005	Zone B Mixing System – Both Plants	In construction
24006	WQCF Dewatering (Centrifuge) Unit No. 3	In construction
24007	WQCF Sludge Thickener (DAF) Unit No. 3	In construction
25004	UV System Upgrade	In design
25005	Side Stream Treatment	In design

### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
11034	SR120/McKinley Interchange	Installation of new 36" effluent sewer line as part of project	In construction
23002	Flow Split Repair – North Plant	In construction	Summer of 2026
23003	IMLR Pump Replacement – Both Plants	In construction	Summer of 2026



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23004	Process Aeration Control – Both Plants	In construction	Summer of 2026
23005	Zone B Mixing System – Both Plants	In construction	Summer of 2026
24006	WQCF Dewatering (Centrifuge) Unit No. 3	In construction	End of 2027
24007	WQCF Sludge Thickener (DAF) Unit No. 3	In construction	End of 2027
25003	Collection System Pretreatment	Reduce corrosive gas formation in sewer collection system	In Progress
25004	UV System Upgrade	In design	End of 2027
25005	Side Stream Treatment	In design	End of 2027
TBD	Cooling Tower Eval	Evaluate need for cooling towers	TBD
TBD	Class A Biosolids	Evaluate Class A potential	TBD
FY26 ENG CIP 26019	WQCF-17 Headworks Screen No. 3	New bar screen	TBD
FY26 PW CIP Facilities 26011	PW-Admin Public Works Corporation Yard Site selection and Planning	Relocate several satellite divisions to a central corporation yard	TBD
FY26 PW CIP Sewer 26012	WQCF-18 FOG receiving station screening system	Upgrades to the FOG receiving facility	TBD
FY26 PW CIP Sewer 26014	WQCF-10 I&E Switchgear PLC Upgrades	Upgrades to outdated PLC at wastewater	TBD

### GOVERNMENT BUILDING FACILITIES FEE (FUND 540)

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$40,004,308
<b>FY25 Revenues</b>	\$9,492,148
<b>FY25 Expenses</b>	\$497,862
<b>Ending Balances as of 6/30/2025</b>	\$48,998,594

#### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$450,444	100%
Capital Improvement: <ul style="list-style-type: none"> <li>CIP 24027 – Citywide Roof &amp; HVAC Repairs and Upgrades</li> </ul>	\$47,418	100%
Debt Service for Projects	\$0	0%

#### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
24027	Citywide Roof & HVAC Repairs and Upgrades	In progress

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24010	Fire Prevention Vehicle	Completed
24008	Tiller Equipment	Completed
20057	City Hall Assessment	In progress
24071	Manteca Police Department Headquarters	In progress

### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>
TBD	Municipal Utilities Building	Building to house Public Works employees	TBD
TBD	Civic Center – City Hall	Design/construction	Design FY2028-29 Phase I FY2029-30
TBD	Library	Provide learning opportunities for all residents by working with San Joaquin County and stakeholders to provide modern library resources and programs	Design to start by 2034 and completion by 2038
TBD	Multi-Use Community Facility	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design FY2025-26 Completion by 2030
TBD	Animal Shelter Expansion	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design FY2025-26 Completion by 2030
TBD	Police Station	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design FY25 RFQ Completion by 2030
TBD	Public Safety Training Facility (50%)	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design FY2029 Completion by 2034
TBD	Police Range	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design in 2030 Completion by 2035
TBD	Park and Public Works Corporation Yard	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design starting in 2032 Completion by 2034
TBD	Additional Maintenance Facilities	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design starting in 2032 Completion by 2034
TBD	Parks Satellite Corporation Yard	FY25 Adopted Government Building Facilities Nexus Fee Study and Capital Improvement Plan	Design starting in 2032 Completion by 2024

**MAJOR EQUIPMENT PURCHASE FEE (FUND 260)**Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$1,687,947
<b>FY25 Revenues</b>	\$499,810
<b>FY25 Expenses</b>	\$602,801
<b>Ending Balances as of 6/30/2025</b>	\$1,584,956

Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Capital Outlay:	\$602,801	100%
• Vehicles-Minor		
• Operation Apparatus-Major		
Debt Service for Projects	\$0	-%

Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
25010	Stock Fire Engine	In progress

FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>

**FIRE FACILITY FEE (FUND 530)**Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$5,554,523
<b>FY25 Revenues</b>	\$2,800,844
<b>FY25 Expenses</b>	\$1,474,588
<b>Ending Balances as of 6/30/2025</b>	\$6,880,779

Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services:	\$21,870	100%
CIP 25025 – Fire Strategic Plan		
Capital Outlay:	\$1,452,718	100%
CIP 24008 - Tiller Equipment		
CIP 24009 – Radio Communications Infrastructure Upgrade		
CIP 25024 – Golden State Fire Apparatus		
Debt Service for Projects	\$0	-%

Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
24008	Tiller Equipment	Completed
24010	Fire Prevention Vehicle	Completed
24009	Radio Communications Infrastructure Upgrade	In progress
25010	Stock Fire Engine	Completed
25021	Fire Station No. 6	In progress
25024	Golden State Fire Apparatus	In progress
25025	Fire Strategic Plan	In progress

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### FY2025-26 and onward Future Anticipated Improvements

CIP#	Improvement	Description	Anticipated Start or Revised Date
FY26 Fire CIP 26001	Storage and Dorms Building at Station 5	Design/Construction	In progress with bids
FY26 Fire Outlay 26102	Heavy Rescue Vehicle	Vehicle Purchase	In progress
TBD	Fire Station No. 7	Design/Construction	TBD

### **PARKS ACQUISITION & IMPROVEMENT (FUND 500)**

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$19,993,821
<b>FY25 Revenues</b>	\$6,485,897
<b>FY25 Expenses</b>	\$967,496
<b>Ending Balances as of 6/30/2025</b>	\$25,512,222

#### Fees Expended and Total Percentage

Expense	Amount	Percentage
Admin./Professional Services	\$292,990	100%
Capital Improvements:	\$674,506	100%
<ul style="list-style-type: none"> <li>CIP 24086 – Woodward Park Splash Pad</li> <li>CIP 24033 – Morenzone Lighting Upgrades</li> </ul>		

#### Public Improvement Projects and Status Update

CIP#	Improvement	Status
24033	Morenzone Lighting Upgrades	Processing Grant Approval
24086	Woodward Park Splash Pad	In progress
25001	Morenzone Park Restroom Replacement	In progress

### FY2024-25 and onward Future Anticipated Improvements

CIP#	Improvement	Description	Anticipated Start or Revised Date
24086	Woodward Park Splash Pad and Upgrades	Design and Construction of interactive splash pad	In progress
24087	Inclusive Sensory Components at a Park	Design, renovation and construction of new inclusive playground. New walkways, play surfacing, lighting, seat walls, planting and other miscellaneous features	In progress and construction to follow come FY 2026
25001	Morenzone Park Restroom Replacement	Removal of existing restroom building and install new block wall restrooms	In progress
N/A	Parks & Recreation Master Plan Update & Park Fee Study	Update the 2018 Master Plan. Strategic Plan and Park Fee Study	In progress
N/A	Sports Park Feasibility Study & Pro Forma	A comprehensive study and pro forma for a sports park in City of Manteca	Revised anticipated start in FY26-2027

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### NEIGHBORHOOD PARK IN LIEU FEE (FUND 510)

*\*Staff are currently identifying playground enhancements for various community and neighborhood parks in the upcoming fiscal year to utilize the \$4.3 million balance.*

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$4,125,736
<b>FY25 Revenues</b>	\$194,239
<b>FY25 Expenses</b>	\$0
<b>Ending Balances as of 6/30/2025</b>	\$4,319,975

#### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services	\$0	-%
Capital Improvements - Parks	\$0	-%

#### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>

#### FY2025-26 and onward Future Anticipated Improvements

<b>CIP#</b>	<b>Improvement</b>	<b>Description</b>	<b>Anticipated Start or Revised Date</b>

### REGIONAL TRANSPORTATION IMPACT FEE (FUND 430)

*\*Complete list of projects available through the San Joaquin Council of Governments (SJCOG). The City will continue to retain 75% of the fees collected to allocate towards qualified projects outlined by the SJCOG. 10% of the fees collected will be passed through to San Joaquin County and 15% of the fees are collected will be passed through to SJCOG.*

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$23,361,832
<b>FY25 Revenues</b>	\$5,540,328
<b>FY25 Expenses</b>	\$1,055,987
<b>Ending Balances as of 6/30/2025</b>	\$27,846,172

#### Fees Expended and Total Percentage

<b>Expense</b>	<b>Amount</b>	<b>Percentage</b>
Admin./Professional Services/Claims & Insurance	\$272,324	100%
Capital Improvement Transportation: <ul style="list-style-type: none"><li>CIP 24111 Lathrop Road Improvement</li></ul>	\$783,663	100%

#### Public Improvement Projects and Status Update

<b>CIP#</b>	<b>Improvement</b>	<b>Status</b>
11034	120/McKinley Interchange	In construction
11027	Airport Way Widening	In progress
24111	Lathrop Road Improvement	Completed

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### FY2025-26 and onward Future Anticipated Improvements

CIP#	Improvement	Description	Anticipated Start or Revised Date
11027	Airport Way Widening	Utility Coordination	In progress

### **FLOOD DEVELOPMENT IMPACT FEE (FUND 570)**

See San Joaquin County for Nexus Report. Funds will continue to be passed through to the County as they are collected by the City to pay for implementation of the Flood plan.

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$31,074
<b>FY25 Revenues</b>	\$5,155
<b>FY25 Expenses</b>	\$0
<b>Ending Balances as of 6/30/2025</b>	\$36,229

### **SOLID WASTE COST RECOVERY FEE (FUND 670)**

#### Fund Balances

<b>Beginning Balance as of 7/1/2024</b>	\$1,560,256
<b>FY25 Revenues</b>	\$983,757
<b>FY25 Expenses</b>	\$247,600
<b>Ending Balances as of 6/30/2025</b>	\$2,296,413

#### Fees Expended and Total Percentage

Expense	Amount	Percentage
Residential Collections	\$0	-%
Capital Outlay: Operations Apparatus-Major	\$247,600	100%

#### **4. List the amount of Fees collected and the interest earned:**

Fund	Fee	Fees Collected	Interest Earned
100	County Facilities	\$4,133,493	\$1,236,835
260	Major Equipment Purchase	\$410,777	\$83,479
430	Regional Transportation Impact	\$4,303,493	\$1,236,835
500	Parks Acquisition & Improvement	\$5,364,068	\$1,121,829
510	Neighborhood Park In Lieu Fees	\$0	\$194,239
530	Fire Facility	\$2,492,372	\$308,472
540	Government Building Facilities	\$7,397,747	\$2,158,409
570	Flood Development Impact	(\$24,586)	\$29,530
580	PFIP Storm Drainage	\$1,180,589	\$1,663,452
590	PFIP Transportation	\$12,220,198	\$1,920,969
630	PFIP Sewer Collection	\$1,719,848	\$593,409
650	Sewer Connection	\$7,300,017	\$1,681,484
670	Solid Waste Cost Recovery	\$885,117	\$98,640
690	Water Connection/Surface Water	\$3,772,364	\$1,269,277
700	PFIP Water Distribution	\$8,628,006	\$1,252,992

#### **5. Provide 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**

## ATTACHMENT 2

**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:**

See Exhibit 2

6. **Provide the amount of any refunds made from surplus fees and the amount of any allocations made pursuant to subdivision (f) of section 66001. (Subdivision (f) of section 66001 requires reallocation of surplus fees where the administrative cost of refunding the fees exceeds the amount to be refunded).**

Fund	Fee	Number of Persons or Entities	Amount to be Refunded
100	County Facilities		None
260	Major Equipment Purchase		None
430	Regional Transportation		None
500	Parks Acquisition & Improvement		None
510	Neighborhood Park in Lieu Fees		None
530	Fire Facility		None
540	Government Building Facilities		None
570	Flood Development Impact		None
580	PFIP Storm Drainage	1	\$152,088
590	PFIP Transportation	2	-\$1,016,511
630	PFIP Sewer Collection	2	-\$163,326
650	Sewer Connection		None
670	Solid Waste Cost Recovery		None
690	Water Connection/Surface Water		None
700	PFIP Water Distribution	2	\$62,375

7. **Identify the purpose to which the Fee is to be imposed and demonstrate a reasonable relationship between the Fee and the purpose to which it is imposed and identify funding sources anticipated to complete financing of incomplete improvements identified.**

**PFIP Water Collection:**

The fees are to be used for those improvements outlined in the 2013 Public Facilities Implementation Plan Update which is available upon request. This funding source is anticipated to be sufficient to complete the financing of identified improvements.

**PFIP Sewer Collection:** The fees are to be used for those improvements outlined in the 2013 Public Facilities Implementation Plan Update which is available upon request. This funding source is anticipated to be sufficient to complete the financing of identified improvements.

**PFIP Storm Drainage:** The fees are to be used for those improvements outlined in the 2013 Public Facilities Implementation Plan Update which is available upon request. This funding source is anticipated to be sufficient to complete the financing of identified improvements.

**PFIP Transportation:** The fees are to be used for those improvements outlined in the attached Exhibit 3. This funding source is anticipated to be sufficient to complete the financing of identified improvements.

**Water Capacity Fee:** The Water Capacity Fee is intended to reflect the proportionate costs of surface water supply capacity associated with South County Surface Water Project (SCSWP) agreement (C2020-13) and of any new development. The meter installation fee is intended to reflect the cost of installing meters and related appurtenances on new services provided to new development. The water capacity charge is intended to reflect the cost of capacity in the existing water system that will serve the new customer. This funding source is anticipated to be sufficient to complete the financing of identified improvements such as SSJID Plant expansion.

**Sewer Capacity Fee:** The fees are being used for improvements needed to expand the treatment capacity to 12.85 MGD to serve new development and upgrade existing facilities to comply with new wastewater discharge requirements needed to maintain a permitted treatment capacity of 9.87 MGD.

**Government Building Facilities Fee:**

The fees are to be used to pay for future expansion of City-owned public facilities needed to accommodate future growth. The fee has been calculated based on the number of dwelling units for residential uses, and based on the square footage for commercial, institutional and industrial uses. The number of units and square footage help to determine the average number of residents and employees that would be generated at those points and thus measure their impact on future facility needs.

**Major Equipment Purchase Fee:**

The fees are to be used to pay for the acquisition of major vehicles and equipment needed to accommodate future growth. Actual uses of the funds are determined each budget year based on highest priorities. The fee has been calculated based on the number of dwelling units for residential uses, and based on the square footage for commercial, institutional and industrial uses. The number of units and square footage help to determine the average number of residents and employees that would be generated at those points and thus measure their impact on future equipment needs. In addition to seeking grant funding and State assistance for public safety-related major equipment, the City will seek additional contributions through development agreements to help pay for additional major equipment.

**Fire Facility Fee:**

This fee will be used to pay for the future relocation and expansion of the Fire Department stations and related equipment, which will be needed to serve new development throughout the City. The Fire Facility Fee, which became effective in 2012, is assessed to all new residential and non-residential development based on the square footage and type of the new development and on identified needs for increased fire service to serve future development, including facilities and equipment.

**Parks Acquisition & Improvement Fee:**

Park Acquisition and Improvement fee established to account for the construction and maintenance of all City-owned parks. Financing is provided by a special park improvement fee imposed on development. The fees are to be used to pay for development of neighborhood and community park facilities to accommodate future growth, and park improvements as development is identified throughout the City.

**Neighborhood Park In Lieu Fee:**

Neighborhood Park In Lieu fee established to account for the acquisition and construction of neighborhood parks. Financing is provided by a special park improvement fee imposed on



development.

### Regional Transportation Fee

This fee is used to mitigate development impact to the regional transportation network. The City retains 75% of the fee to mitigate development impact for projects identified in the Regional Transportation Plan. 15% is remitted to the SJCOG and 10% is remitted to the County. This fee was originally calculated by the San Joaquin Council of Governments (SJCOG) based on the Regional Transportation Plan and is adjusted annually to fund improvements required to serve new development to ensure existing service levels can be maintained. Projects are listed in the Regional Transportation Plan found online at [www.sjcog.org](http://www.sjcog.org). This funding source, when combined with the PFIP's Transportation Fee, Regional funds LTF, Measure Kand other funding sources is anticipated to be sufficient to complete the financing of identified projects.

### Flood Development Impact Fee

This fee was established to allow a coordinated effort to reduce flood risk in the area. The fee will be used to assist in the financing of levee improvements and related flood risk reduction measures necessary to provide at least a 200-year level of flood protection to lands within the 200-year floodplain along the San Joaquin River. This fee is calculated by San Joaquin County based a nexus for countywide protection of lands within the 200-year floodplain along the San Joaquin River. This funding source, when combined with similar fees collected from other jurisdictions throughout the County is anticipated to be sufficient to complete the financing of identified projects.

### Solid Waste Cost Recovery Fee

This fee was established to cover the costs associated with providing carts, bins and trucks required to serve new businesses and residents. The fee will be used to purchase, assemble, and deliver carts/bins/boxes to businesses and residents occupying newly constructed space. This funding source is anticipated to be sufficient to complete the financing of identified improvements.

### Note:

**Capital Improvement Project information can also be found in the City's FY26 Adopted Budget Book.**

**Five-Year Report  
Mitigation Fee Act  
City of Manteca Development Fees  
Fiscal Year 2021-2025**

Government Code Section 66006(d) provides the following:

“For the fifth fiscal year following the first deposit (of development fee) into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to the portion of the account or fund remaining unexpended, weather committed or uncommitted.”

The following findings are hereby made regarding those fees that have been in effect for the past five years.

**1. Identify the purpose to which the fees is to be put.**

- *PFIP Water Distribution*: This fee is used to pay for pipelines, wells and test wells associated with new construction.
- *PFIP Sewer Collection*: This fee is used to pay for pipelines, trunks, laterals, pump stations and lift stations, associated with new construction.
- *PFIP Storm Drainage*: This fee is used to pay for basins, ditches, pump stations, canals, pipelines and lift stations associated with new construction.
- *PFIP Transportation*: This fee is used to pay for development of portions of arterials traffic signals associated with new construction, sidewalks, access ramps, right of way and other transportation infrastructure.
- *Water Capacity Fee*: This fee is used to pay for the cost of connecting new development to the City’s water system, and cost of securing surface water supply.
- *Sewer Capacity Fee*: This fee is used to pay for the cost of connection of new development to the City’s sewer system and to pay for increased treatment capacity of the Wastewater Quality Control Facility (WQCF)
- *Government Building Facilities Fee*: This fee is used to pay for expansion of city-owned public facilities needed to accommodate new growth in the community. This fee represents only the new growth’s impact on those facilities.
- *Major Equipment Purchase Fee*: This fee is used to pay the financing of major equipment utilized by City departments. It is charged with new development to pay for new equipment needed as the community grows.
- *Fire Facility Fee*: This fee is used to pay for the future relocation and expansion of the Fire Department stations and related equipment, which will be needed as the community grows.
- *Parks Acquisition & Improvement Fee*: The City imposes this fee to ensure that adequate park and recreation facilities can be built to meet the demand created by new residential development. It further ensures that the existing park facilities do not become overburdened by the demand created by new residents and ensure that future development bears its fair share of responsibility in creating new park facilities.
- *Neighborhood Park In Lieu Fees*: This fee is used to pay for the acquisition and construction of neighborhood parks. Financing is provided by a special park improvement fee imposed on development.

- Regional Transportation Impact Fee: This fee is used to partially mitigate the impact of development on the Regional Transportation Network. Fees are used with other State, Federal and Local funds to make local and regional transportation improvements.
- Flood Development Impact Fee: This fee was established to allow a coordinated effort to reduce flood risk to the area. The fee will be used to assist in the financing of levee improvements and related flood risk reduction measures necessary to provide at least a 200-year level of flood protection to lands within the 200-year floodplain along the San Joaquin River.
- Solid Waste Cost Recovery Fee: This fee was established to recover the costs associated with providing carts, bins and trucks required to serve new businesses and residents. The fee provides funding to purchase, assemble, and deliver carts/bins/boxes to businesses and residents occupying newly constructed space.

**2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**

- PFIP Water Distribution: The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- PFIP Sewer Collection: The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- PFIP Storm Drainage: The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- PFIP Transportation: The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- Water Capacity Fee: This fee is used to pay for the cost of connecting new development to the City's water system, and cost of securing surface water supply. The new adopted rates will support this funding sources some of the financing of identified improvements and City of Manteca is considering bond financings to support other major improvements.
- Sewer Capacity Fee: This fee is used to pay for the cost of connection of new development to the City's sewer system and to pay for increased treatment capacity of the Wastewater Quality Control Facility (WQCF). The new adopted rates will support this funding sources some of the financing of identified improvements and City of Manteca is considering bond financings to support other major improvements.
- Government Building Facilities Fee: The fee has been calculated based on the number of dwelling units for residential uses, and based on the square footage for commercial, institutional and industrial uses. The number of units and square footage help to determine the average number of residents and employees that would be generated at those points and thus measure their impact on future facility needs.
- Major Equipment Purchase Fee: The fee has been calculated based on the number of dwelling units for residential uses, and based on the square footage for commercial, institutional and industrial uses. The number of units and square footage help to determine the average number of residents and employees that would be generated at those points and thus measure their impact on future equipment needs.
- Fire Facility Fee: This fee is used to pay for the future relocation and expansion of the Fire Department stations and related equipment, which will be needed as the community grows. The establishment of the fee was also based on the number of new residential units that determines the number of locations and amount of equipment needed to provide adequate fire protection to these new units.

- **Parks Acquisition & Improvement Fee:** The City imposes this fee to ensure that adequate park and recreation facilities can be built to meet the demand created by new residential development. It further ensures that the existing park facilities do not become overburdened by the demand created by new residents and ensures that future development bears its fair share of responsibility in creating new park facilities. The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- **Neighborhood Park In Lieu Fees:** This fee is used to pay for the acquisition and construction of neighborhood parks. Financing is provided by a special park improvement fee imposed on development. The funding source is anticipated to be sufficient to complete the financing of identified improvements.
- **Regional Transportation Impact Fee:** This fee is used to partially mitigate the impact of development on the Regional Transportation Network. Fees are used with other State, Federal and Local funds to make local and regional transportation improvements. This fee is adjusted annually by ENR and was originally calculated by the San Joaquin Council of Governments (SJCOC) based on the Regional Transportation Plan and the improvements required to serve new development to ensure existing service levels can be maintained. Projects are listed in the Regional Transportation Plan found online at [www.sjcog.org](http://www.sjcog.org)
- **Flood Development Impact Fee:** This fee is calculated by San Joaquin County based a nexus for a countywide facility needs.
- **Solid Waste Cost Recovery Fee:** The funding source is anticipated to be sufficient to complete the financing of identified improvements.

### **3. Identify all funding sources and amounts of funding anticipated to complete financing (of) incomplete improvements identified.**

*Note: 5-YR (FY26-FY30) Capital Improvement Project information can also be found in the City's FY26 Adopted Budget Book for anticipated improvements to be funding and future estimated amounts.*

- **PFIP Water Distribution:** The funding source is anticipated to cover the financing of the improvements needed.
- **PFIP Sewer Collection:** The funding source is anticipated to cover the financing of the improvements needed.
- **PFIP Storm Drainage:** The funding source is anticipated to cover the financing of needed improvements.
- **PFIP Transportation:** The funding source is anticipated to cover the financing of the improvements needed.
- **Water Capacity Fee:** The City in 2025 completed a water capacity fee study and determined what funds are necessary to increase water supply to support development. The funding source is anticipated to cover the financing of improvements needed.
- **Sewer Connection:** The City in 2025 completed a sewer capacity study and determined what funds are necessary to increase sewer treatment capacity to support development. The funding source is anticipated to cover the financing of the improvements needed; however, the City will issue municipal bonds to help support some major improvements.
- **Government Building Facilities Fee:** The City in 2024 completed a Government Building Facilities Fee Nexus Study and determined what funds are necessary to increase to complete these improvement projects.
- **Major Equipment Purchase Fee:** In addition to the City seeking grant funding and State assistance for public safety-related major equipment, the City will seek additional contributions through development agreements to help pay for additional major equipment.

## ATTACHMENT 2

- **Fire Facility Fee:** In 2019, the City completed a Fire Facility Fee Nexus Study and determined the necessary funds to complete these improvement projects.
- **Parks Acquisition & Improvement Fee:** The City will continue to seek supplemental grant funding for park improvements as applicable. In addition will consider the use of Federal Community Block Grants and contributions through development agreements to help pay for the development of City parks were possible. Will also pursue the partnerships with local service and non-profit organizations, as well as the Manteca Unified School District.
- **Neighborhood Park In Lieu Fees:** The City will continue to seek supplemental grant funding for park improvements as applicable. In addition will consider the use of Federal Community Block Grants and contributions through development agreements to help pay for the development of City parks were possible. Will also pursue the partnerships with local service and non-profit organizations, as well as the Manteca Unified School District.
- **Regional Transportation Impact Fee:** This source, when combined with the PFIP's Transportation Fee, Regional funds LTF, Measure K and other funding sources is anticipated to be sufficient to complete the financing of identified projects.
- **Flood Development Impact Fee:** This funding source, when combined with similar fees collected from other jurisdictions throughout the County, is anticipated to be sufficient to complete the financing of identified projects.
- **Solid Waste Cost Recovery Fee:** The funding source is anticipated to be sufficient to complete the financing of identified improvements.

**4. Designate the approximate dates on which the funding referred to in paragraph 3 is expected to be deposited into the appropriate account of fund.**

- **PFIP Water Distribution:** Not Applicable
- **PFIP Sewer Collection:** Not Applicable
- **PFIP Storm Drainage:** Not Applicable
- **PFIP Transportation:** Not Applicable
- **Water Capacity Fee:** A water capacity fee study was completed in 2025, and fees have been in place since May 2025.
- **Sewer Capacity Fee:** A water capacity fee study was completed in 2025, and fees have been in place since May 2025.
- **Government Building Facilities Fee:** It is not known when, if any, commitments will be made through development agreements for additional funding.
- **Major Equipment Purchase Fee:** It is not known when, if any, commitments will be made through development agreements for additional funding.
- **Fire Facility Fee:** A fire facility fee study was completed in 2020, and fees have been in place since 2007.
- **Parks Acquisition & Improvement Fee:** Grant funding and partnership agreements will be developed and funds appropriated on a case-by-case basis. The Parks Acquisition & Improvement Fee in 2017 is to ensure adequate park and recreation facilities can be built to meet the demand created by new residential development.
- **Neighborhood Park In Lieu Fees:** Grant funding and partnership agreements will be developed and funds appropriated on a case-by-case basis.
- **Regional Transportation Impact Fee:** Not Applicable
- **Flood Development Impact Fee:** It is not known when, if any, commitments will be made through development agreements for additional funding.
- **Solid Waste Cost Recovery Fee:** Not Applicable

## ATTACHMENT 2

**Notes:**

***5-YR (FY26-FY30) Capital Improvement Project information can also be found in the City's FY26 Adopted Budget Book.***

***Exhibit 4: Five-Year Comprehensive Fund Summary***

# EXHIBIT 1



## CITY OF MANTECA DEVELOPMENT FEE SCHEDULE

Values listed reflect the rates in effect at the time of publication and are subject to change without notification.

Effective January 1, 2024

### City of Manteca Building Permit Fee Schedule

Fee Description	Fee Code	Unit	Cost
<b>TOTAL VALUATION-BUILDING PERMIT FEES</b>			
Residential & Commercial New Construction and Additions (Permit Fee)	New Const Permit	Permit Fee	0.80% of valuation
Residential & Commercial New Construction and Additions (Plan Review Fee)	New Const PC	Plan review Fee	85% of permit fee
Residential Remodels and Commercial TI's (Permit Fee)	Remodel Permit	Permit Fee	0.80% of valuation
Residential Remodels and Commercial TI's (Plan Review Fee)	Remodel PC	Plan review Fee	85% of permit fee
Permit Administration Fee- New Construction	Permit Admin New	Flat	\$ 364
Minimum Permit Fee	-	Flat	\$ 126
<b>SINGLE FAMILY DWELLING FEES</b>			
Single Family Production Repeat	SFD Prod Repeat	Permit	0.80% of valuation
Production Repeat Single Family Dwelling Administrative Fee	SFD Repeat Admin	Flat	\$ 364
MWELO Landscape Fee - Residential	MWELO Residential	MWELO Fee	11% of permit fee
Plot Plan Revision	Plot Plan Rev	Per app	\$ 77
Master Plan Check Fees (SFD Track Housing)	Master Plan PC	Plan Check	2.4% of valuation
<b>RESIDENTIAL FLAT FEES</b>			
Bathroom Remodel Or Repair	Bathroom Remodel	Per app	\$ 286
Electrical Appliances	Electrical App	Per app	\$ 73
Electrical Circuits (First)	Electrical Circ	Per app	\$ 90
Electrical Circuits (Each Additional)		Per app	\$ 12
Electrical Panels	Elec Panel Res	Per app	\$ 119
ESS	Energy Storage System	Per app	\$ 304
EV Charg Station	EV Charging Station	Per app	\$ 311
Fence	Fence	Per app	\$ 233
Fireplace Insert	Fireplace Insert	Per app	\$ 130
Flag Pole	Flag Pole Res	Per app	\$ 351
Gas Piping System	Gas Piping	Per app	\$ 146
Grading Permit Fee (Building Admin Department)	Grading Permit	Per app	\$ 38
Hot Tub / Spa Portable	Spa/Hot Tub Port	Per app	\$ 74
HVAC System Replacement	HVAC Residential	Per app	\$ 79
Kitchen Remodel Or Repair (W/O Structural Modifications)	Kitchen Remodel	Per app	\$ 326
Misc. Inspection	Misc Insp Res	Per app	\$ 122
Misc. Each Additional Inspection		Per app	\$ 79
Patio Covers & Gazebos	Patio Cover	Per app	\$ 413
Patio Covers & Gazebos (ICC/IAPMO Approved)	Patio Cover ICC	Per app	\$ 183
Plumbing Fixture	Plumbing Fixture	Per app	\$ 39
Re-Roof Residential	Reroof Resident	Per app	\$ 119
Sewer Repair	Sewer Repair	Per app	\$ 79
Shed	Shed	Per app	\$ 573
Shower / Bathtub Replacement	Shower/Bath Rep	Per app	\$ 122
Solar Photovoltaic - Residential (Rooftop)	Solar PV Resid	Per app	\$ 378
Solar Pool Heating System	Solar Pool Heat	Per app	\$ 109
Stucco or Siding	Stucco / Siding	Per app	\$ 119
Swimming Pool (No Master Plan)	Swimming Pool	Per app	\$ 645
Swimming Pool Master Plan	Swimming Pool MP	Per app	\$ 294
Swimming Pool With Approved Master Plan	Swim Pool w/ MP	Per app	\$ 339
Temp Power Pole	Temp Power Pole	Per app	\$ 39
Ventilation Fan	Ventilation Fan	Per app	\$ 79

# EXHIBIT 1

Water Heater Replacement - (Like For Like)	Water Heater	Per app	\$	79
Water Piping System	Water Piping Sys	Per app	\$	146
Water Softener	Water Softener	Per app	\$	79
Window Replacements	Window Replace	Per app	\$	58
Permit Administration Fee- Residential	Permit Admin Res	Flat	\$	77

COMMERCIAL FLAT FEES				
Awning (First)	Awning	Per app	\$	246
Awning (Each Additional)		Per app	\$	69
Cell Tower	Cell Tower	Per app	\$	774
Commercial Coach	Commercial Coach	Per app	\$	553
Electrical Panel	Electric Pan Com	Per app	\$	181
Flag Pole	Flag Pole Com	Per app	\$	365
HVAC System Replacement	HVAC Commercial	Per app	\$	79
HVAC Replacement - Each Additional		Per app	\$	42
Misc. Inspection (1 Stop)	Misc Insp Com	Per app	\$	113
Misc. Inspection (Each Additional Inspection)		Per app	\$	79
Photovoltaic System - Up To 50 kW	Solar PV Com	Per app	\$	1,000
Photovoltaic System - Each Additional kW (51 - 250kW)		Per app	\$	7
Photovoltaic System - Each Additional kW (251 + kW)		Per app	\$	5
Reroof - First 10 Squares	Reroof Com	Per app	\$	119
Reroof - Each Additional 10 Squares		Per app	\$	39
Sewer Repair	Sewer Repair	Per app	\$	79
Sign - Free Standing / Pole	Sign - Free/Pole	Per app	\$	335
Sign (Illuminated or Non-Illuminated)	Sign - Illumin/ Non Illumin	Per app	\$	207
Swimming Pool - Less Than 1000 Sf	Swim Pool Com <	Per app	\$	1,018
Swimming Pool - Over 1000 Sf	Swim Pool Com >	Per app	\$	1,256
Tank Installation	Tank Install	Per app	\$	207
Temp Power Pole	Temp Power Pole	Per app	\$	38
Water Heater Replacement - (Like For Like)	Water Heater	Per app	\$	75
Permit Administration Fee- Commercial	Permit Admin Com	Flat	\$	70

OTHER/MISCELLANEOUS FEES				
Board Of Appeals Application Fee	Board Appeals Ap	Per app	\$	1,801
Business License Inspection	Bus Lic Inspect	Per app	\$	122
Fee Deferral	Fee Deferral	Per app	\$	347
Fee For Additional Plan Checking And For Plan Revisions: (Actual Cost)	Add Plan Check	Per hour	\$	294
Misc. Inspection (Hourly Rate)	Misc Insp hr	Per hour	\$	159
Misc. Plan Check (Hourly Rate)	Misc PC hr	Per hour	\$	255
Permit Reissuance (Permits expired less than 1 Year with no changes to plans)	Permit Reissue	Per app	\$	407
Permit Extension / Application Extension (Subject to approval of Building Official)	Permit/App Exten	Per app	\$	75
Plan Retention / Technology Fee	Plan Retention	Per app	5% of permit fee	
Reinspection Fee	Reinspection	Per unit	\$	118
Service Requested Outside Of Regular Working Hours (3 Hour Min)	Outside Reg Hour	Per app	\$	716
Special Inspection Application (For City List)	Spec Insp App	Per app	\$	255
For services required but not listed above (at the applicable hourly rate)	-			Hourly Rate

DEMOLITION PERMIT FEES				
Small Residential (i.e. Patio Cover, Shed, etc.)	Small Res Demo	Per app	\$	52
Single Family Dwelling	Single Fam Demo	Per app	\$	118
Commercial Demolition	Commercial Demo	Per app	\$	373
Demolition Permits for Removal Of Underground Tanks	Demo Tank	Per app	\$	159
Multifamily Demolition	Multi Fam Demo	Per app	\$	373

HOURLY RATES BY POSITION				
Chief Building Official	Hour by Position	per hour	\$	303
Senior Plan Check Engineer		per hour	\$	255
Building Inspector		per hour	\$	159
Development Services Technician		per hour	\$	155



# EXHIBIT 1

PLANNING DIVISION FEES APPLICABLE TO BUILDING PERMITS			
Commercial, Multi-Family, Mixed (New)	Plan Com M-F/Mix	Per app	\$ 1,094
Commercial (Tenant Infill - Occupancy)	Plan Com TI-Occ	Per app	\$ 289
Residential (Addition - Minor)	Plan Res Add	Per app	\$ 128
Single Family Dwelling (Tract - Plot Plan)	Plan SFD Plot PI	Per app	\$ 51
Signs	Plan Signs	Per app	\$ 250
Residential Master Plan - Plan Review	Plan MP Review	Per app	\$ 409
Long Range Planning Surcharge (per square foot, all new construction)	Plan Long Range	Per Sq. Ft.	\$ 0.18
MWELO Landscape Fee - Residential (if applicable)	MWELO Resi	MWELO Fee	11% of permit fee
MWELO Landscape Fee - Commercial (if applicable)	MWELO Com	MWELO Fee	5% of permit fee

Residential Construction Business License Tax (as originally adopted 6/20/94)								
Low or Very Low Density Residential	\$ 900	per dwelling unit						
Medium or High Density Residential	\$ 625	per dwelling unit						

Government Building Facilities Fee (rates effective 1/1/24 per City of Manteca Ordinance No. 1479)								
Low or Very Low Density Residential	\$ 5,955.84	per dwelling unit						
Medium Density Residential	\$ 4,966.84	per dwelling unit						
High Density Residential	\$ 4,470.01	per dwelling unit						
Commercial Mixed Use	\$ 4,470.01	per dwelling unit						
General Commercial	\$ 1.68	per s.f. bldg.						
Neighborhood Commercial	\$ 1.68	per s.f. bldg.						
Commercial Mixed Use	\$ 1.68	per s.f. bldg.						
Heavy Industrial	\$ 0.64	per s.f. bldg.						
Light Industrial	\$ 0.87	per s.f. bldg.						
Business Park Industrial	\$ 1.68	per s.f. bldg.						
Business Professional	\$ 2.21	per s.f. bldg.						

Major Equipment Purchase Fee (rates effective 1/1/23)								
Low or Very Low Density Residential	\$ 350	per dwelling unit						
Medium or High Density Residential	\$ 350	per dwelling unit						
Commercial Mixed Use	\$ 350	per dwelling unit						
Retail Stores	\$ 0.12	per s.f. bldg.						
Hotels, Motels	\$ 0.10	per s.f. bldg.						
Markets	\$ 0.13	per s.f. bldg.						
Professional Offices	\$ 0.09	per s.f. bldg.						
Restaurants	\$ 0.14	per s.f. bldg.						
Other Comm. (auto, steam cleaners, car wash, mortuaries and others)	\$ 0.14	per s.f. bldg.						
Industrial: Includes utilities	\$ 0.08	per s.f. bldg.						
Institutional: Includes hospitals, care homes, schools and churches	\$ 0.08	per s.f. bldg.						

Fire Facilities Fee (rates effective 1/1/24 per City of Manteca Ordinance 1500)								
Residential								
Single-Family	\$ 0.62	per s.f. bldg.						
Multi-Family	\$ 1.05	per s.f. bldg.						
Nonresidential								
Commercial	\$ 0.39	per s.f. bldg.						
Office	\$ 0.48	per s.f. bldg.						
Industrial	\$ 0.17	per s.f. bldg.						
Assisted Living/Nursing	\$ 5,443.49	per bed						
Mobile Home Parks/Modular/Campsites	\$ 0.63	per s.f. bldg.						

Park Acquisition & Improvements Fee (rates effective 1/1/24)								
Single Family Residence	\$ 4,840	per dwelling unit						
Multiple Family Residence	\$ 3,378	per dwelling unit						
Commercial/Industrial	\$ -	per s.f. bldg.						

Neighborhood Park-in-Lieu Fee (rates effective 1/1/24)								
Single Family Residence	\$ 4,406	per dwelling unit						
Multiple Family Residence	\$ 3,077	per dwelling unit						
Commercial/Industrial	\$ -	per s.f. bldg.						

# EXHIBIT 1

Existing Fee Parks (Only applicable to some projects) (rates effective 1/1/23)							
	Neighborhood Park Portion		Community Park Portion		Total		
Single Family Residence	\$ 2,274.72	per dwelling unit	\$ 2,485.50	per dwelling unit	\$ 4,760.22	per dwelling unit	
Multiple Family Residence	\$ 1,574.80	per dwelling unit	\$ 1,720.71	per dwelling unit	\$ 3,295.51	per dwelling unit	
Commercial/Industrial	\$ -	per s.f. bldg.	-		-		

Levee Impact Fee (rates effective 7/1/23 per Resolution No. R2019-xx)							
Single Family Residence	\$ 23,333	per gross developable acre					
Multiple Family Residence	\$ 21,835	per gross developable acre					
Commercial	\$ 22,077	per gross developable acre					
Industrial	\$ 17,293	per gross developable acre					

Phase 3 Sewer Connection Charge (rates effective 12/3/03; fees do not apply to original Spreckels Park development)							
Land Use							
Low or Very Low Density Residential	\$ 3,961	per dwelling unit					
Medium or High Density Residential	\$ 3,301	per dwelling unit					
Business Professional	\$ 1,493	per 1000 s.f. bldg					
Neighborhood Commercial	\$ 1,640	per 1000 s.f. bldg					
Commercial Mixed Use	\$ 1,640	per 1000 s.f. bldg					
General Commercial	\$ 1,640	per 1000 s.f. bldg					
Business Industrial Park	*Subject to Public Works review						
Light Industrial	\$ 1,692	per 1000 s.f. bldg					
Heavy Industrial	\$ 1,692	per 1000 s.f. bldg					

WQCF Phase 3 Completion Charge (effective 7/20/09) Ord. No. 1411							
Land Use							
Low or Very Low Density Residential	\$ 2,003	per dwelling unit					
Medium or High Density Residential	\$ 1,802	per dwelling unit					
Business Professional	\$ 815	per 1000 s.f. bldg					
Neighborhood Commercial	\$ 895	per 1000 s.f. bldg					
Commercial Mixed Use	\$ 895	per 1000 s.f. bldg					
General Commercial	\$ 895	per 1000 s.f. bldg					
Business Industrial Park	*Subject to Public Works Review						
Light Industrial	\$ 924	per 1000 s.f. bldg					
Heavy Industrial	\$ 924	per 1000 s.f. bldg					

Sewer PFIP Fee: Public Facilities Implementation Program Fees (rates effective 1/1/24, per Resolution No. R2013-31)							
Development fee to pay for sewer collection lines. Charged only in connection with a building; not for grading, paving, etc.							
Land Use	Zone 21	Zone 22	Zone 24	Zone 25	Zone 26		
Very Low Density Residential	\$ 396	\$ 2,464	\$ 1,878	\$ 444	\$ 1,533		per dwelling
Low Density Residential	\$ 396	\$ 2,464	\$ 1,878	\$ 444	\$ 1,533		per dwelling
Medium Density Residential	\$ 290	\$ 1,804	\$ 1,372	\$ 324	\$ 1,121		per dwelling
High Density Residential	\$ 290	\$ 1,804	\$ 1,372	\$ 324	\$ 1,121		per dwelling
Non-residential	\$ 2.49	\$ 15.44	\$ 11.75	\$ 2.79	\$ 9.60		per gallon per day

Solid Waste Service Initiation Fee: (rates effective 12/1/23, per Ordinance O2023-15)							
Very Low Density Residential	\$ 750.84	per dwelling unit					
Medium Density Residential	\$ 750.84	per dwelling unit					

# EXHIBIT 1

## Storm Drainage PFIP Fee: Public Facilities Implementation Program Fees (rates effective 1/1/24, per Resolution No. R2013-31)

Development fee to pay for storm drainage pipelines and channels. This fee is charged when a parcel of land is paved over or built upon, as for a commercial development, or for each home within a subdivision as it is built. Water that would have been absorbed into the ground is now runoff that must be handled by the City's drainage system. This fee does not apply to new construction on a site that is already paved (for example, existing buildings were demolished and are being replaced).

Land Use	Zone 30	Zone 32	Zone 34	Zone 36	Zone 39			
Very Low Density Residential	\$ 170	\$ 2,055	\$ 1,292	\$ 3,148	\$ 1,295	per dwelling		
Low Density Residential	\$ 68	\$ 822	\$ 519	\$ 1,260	\$ 519	per dwelling		
Medium Density Residential	\$ 567	\$ 6,853	\$ 4,311	\$ 10,505	\$ 4,314	per net acre		
High Density Residential	\$ 739	\$ 8,911	\$ 5,603	\$ 13,653	\$ 5,606	per net acre		
Business Professional	\$ 1,020	\$ 12,338	\$ 7,758	\$ 18,905	\$ 7,761	per net acre		
Neighborhood Commercial	\$ 1,020	\$ 12,338	\$ 7,758	\$ 18,905	\$ 7,761	per net acre		
Commercial Mixed Use	\$ 1,020	\$ 12,338	\$ 7,758	\$ 18,905	\$ 7,761	per net acre		
General Commercial	\$ 1,020	\$ 12,338	\$ 7,758	\$ 18,905	\$ 7,761	per net acre		
Business Industrial Park	\$ 792	\$ 9,597	\$ 6,034	\$ 14,706	\$ 6,037	per net acre		
Light Industrial	\$ 792	\$ 9,597	\$ 6,034	\$ 14,706	\$ 6,037	per net acre		
Heavy Industrial	\$ 792	\$ 9,597	\$ 6,034	\$ 14,706	\$ 6,037	per net acre		

## Transportation PFIP Fee: Public Facilities Implementation Program Fees (rates effective 1/1/24)

Development fee for construction and maintenance of roadways and improvements.

Land Use								
Single Family Residential	\$ 10,327	per dwelling						
Multi-Family Residential	\$ 7,217	per dwelling unit						
General Office / Business Profess.	\$ 2,712	per 1000 s.f.						
Medical Office	\$ 8,866	per 1000 s.f.						
Community Commercial	\$ 8,149	per 1000 s.f.						
Regional Commercial	\$ 12,380	per 1000 s.f.						
Church	\$ 1,349	per 1000 s.f.						
Clubhouse	\$ 12,410	per 1000 s.f.						
Hotel	\$ 1,860	per room						
Business Industrial Park	*Subject to Development Services review							
Industrial Park / R&D	\$ 1,860	per 1000 s.f.						
Distribution / High Cube Warehouse	\$ 990	per 1000 s.f.						

## Well Water PFIP: Public Facilities Implementation Program Fees (rates effective 1/1/24, per Resolution No. R2013-31)

Development fee that pays for new water wells and distribution lines (In addition to connection fees above; applies to all land uses)

Meter Size	5/8"x3/4"	1"	1-1/2"	2"	3"	4"	6"	8"
Groundwater Supply Fee	\$ 1,395	\$ 2,326	\$ 4,641	\$ 7,428	\$ 13,937	\$ 23,231	\$ 46,451	\$ 74,326
Peaking Facility Fee	\$ 2,142	\$ 3,579	\$ 7,137	\$ 11,427	\$ 21,440	\$ 35,739	\$ 71,456	\$ 114,333
Distribution System Fee	\$ 903	\$ 1,508	\$ 3,003	\$ 4,804	\$ 9,013	\$ 15,028	\$ 30,048	\$ 48,078
<b>Total</b>	<b>\$ 4,440</b>	<b>\$ 7,413</b>	<b>\$ 14,781</b>	<b>\$ 23,659</b>	<b>\$ 44,390</b>	<b>\$ 73,998</b>	<b>\$ 147,955</b>	<b>\$ 236,737</b>

## Fees for New Connections to City Water, all zones (rates effective 1/1/24, per Ordinance 1422)

Meter Size	5/8"x3/4"	1"	1-1/2"	2"	3"	4"	6"	8"
Meter Installation Fee	\$ 404	\$ 571	\$ 989	\$ 1,150	\$ 5,443	\$ 6,597	\$ 18,663	\$ 24,066
Surface Water Debt Service Fee	\$ 5,163	\$ 8,831	\$ 17,608	\$ 28,182	\$ 52,877	\$ 88,141	\$ 176,220	\$ 281,982
Surface Water Capital Fee	\$ 161	\$ 270	\$ 535	\$ 856	\$ 1,605	\$ 2,678	\$ 5,357	\$ 8,574
<b>Total</b>	<b>\$ 5,728</b>	<b>\$ 9,672</b>	<b>\$ 19,132</b>	<b>\$ 30,188</b>	<b>\$ 59,925</b>	<b>\$ 97,416</b>	<b>\$ 200,240</b>	<b>\$ 314,622</b>

## Agricultural Mitigation Fee (rates effective 3/1/23) Applies when development converts 'important farmland' to private urban uses.

All Development	\$ 3,418.02	per gross acre	
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## Manteca Unified School District Residential/Commercial Property Developer Fee (rates effective 7/27/22)

New Development Residential	\$ 4.79	per s.f. bldg.			This fee is paid directly to the School District - Call 209-825-3200, ext. 50858 for more information.
Additions to Existing Residential	\$ 4.79	per s.f. bldg.			
Senior Housing	\$ 0.78	per s.f. bldg.			
Commercial/Industrial	\$ 0.78	per s.f. bldg.			
Self-Storage Commercial	\$ 0.2618	per s.f. bldg.			

## EXHIBIT 1

Ripon Unified School District Residential Property Developer Fee (rates effective 8/21/20)							
Residential							
New Construction- Dwellings	\$	4.45	per s.f. bldg.				
Additions > 500 SF	\$	4.08	per s.f. bldg.				
Commercial Use	\$	0.66	per s.f. bldg.				

This fee is paid directly to the School District - call 209-599-2131 for more information.

San Joaquin County Facilities Fee (rates effective 1/1/24)								
This is a County fee collected by the City of Manteca - call the County at 209-468-3216 for more information.								
Residential								
Single Family	\$	3,622	per dwelling unit					
Multiple Family	\$	2,685	per dwelling unit					
Non-Residential								
Retail	\$	0.60	per s.f. bldg.					
Office	\$	0.89	per s.f. bldg.					
Industrial	\$	0.17	per s.f. bldg.					

San Joaquin County Regional Transportation Impact Fee (rates effective 7/1/23)								
This is a County fee collected by the City of Manteca - call the County at 209-468-3913 for more information.								
Residential								
Single Family	\$	4,440.75	per dwelling unit					
Multiple Family	\$	2,664.44	per dwelling unit					
Non-Residential								
Retail	\$	1.76	per s.f. bldg.					
Office/Service	\$	2.22	per s.f. bldg.					
Commercial/Industrial	\$	1.35	per s.f. bldg.					
Warehouse	\$	0.55	per s.f. bldg.					

San Joaquin County Multi-Species Habitat & Open Space Conservation Plan Fee (rates effective 1/1/24)							
This fee is collected by the City of Manteca - call 209-468-3913 (SJ Council of Governments) for more information.							
	Multi-Purpose			Vernal Pool	Vernal Pool		
	Open Space	Natural	Agriculture	(Uplands)	(Wetted)		
	Cat. B/Pay A	Cat. D/Pay B	Cat. C/Pay B	Cat. E/Pay C	Cat. E/Pay C		
All Development	\$ 8,918	\$ 17,833	\$ 17,833	\$ 69,408	\$ 177,724	per gross acre	

Strong Motion Instrumentation Program (SMIP): State Earthquake Fee							
Residential	0.00013 x building valuation						
Commercial	0.00028 x building valuation						

California Building Standards Commission (CBSC) Green Building Fund Fee (rates effective 1/1/09 per State Bill 1473)								
Valuation	Fee							
\$1 to \$25,000	\$ 1.00							
\$25,001 to \$50,000	\$ 2.00							
\$50,001 to \$75,000	\$ 3.00							
\$75,001 to \$100,000	\$ 4.00							
\$100,001 and up	add \$1.00 for each additional \$25,000 or fraction thereof							

# EXHIBIT 1

FIRE PREVENTION PERMIT FEES			
Fee Description	Fee Code	Unit	Cost
<b>Fire Prevention Plan Review &amp; Inspection (New Commercial)</b>	Fire Prev New Con	Per app	0.2% of valuation
<b>Fire Alarm Systems (new or TI) (plan check and inspection)</b>			
1-50 Devices	Fire Alarm	Per app	\$ 260
> 50 Devices		Per app	\$ 371
<b>Fire Suppression / Protection Sys.</b>			
Residential - Custom	Fire Sup Res Cus	Per app	\$ 60
Residential - Master Plan	Fire Sup Res MP	Per app	\$ 250
<b>Fire Suppression / Protection Sys. - Commercial - New</b>			
1 - 100 (plus any consultant fee)	Fire Sup Com New	Per app	\$ 492
101 - 300 (plus any consultant fee)		Per app	\$ 660
301 - 700 (plus any consultant fee)		Per app	\$ 820
>701 (plus any consultant fee)		Per app	\$ 1,028
<b>Fire Suppression / Protection Sys. - Commercial - TI</b>			
1 - 10	Fire Sup Com TI	Per app	\$ 141
11 - 50		Per app	\$ 244
51-100		Per app	\$ 315
>101		Per app	\$ 473
<b>Automatic Fire Extinguishing System (Halon/Cleaning Agent, Hood</b>	Auto Fire Ext Sys	Per app	\$ 166
<b>Fire Pump</b>	Fire Pump	Per app	\$ 363
<b>Tank Installation / Removal</b>			
Underground Install	Tank Below - Fire	Per app	\$ 92
Underground Remove	Tank Bel Rem - Fir	Per app	\$ 72
Aboveground Install	Tank Above - Fire	Per app	\$ 124
Aboveground Remove	Tank Above Rem - Fir	Per app	\$ 107
<b>Solar Power Systems</b>			
Commercial	Solar PV Com Fir	Per app	\$ 50
<b>Fire Addendums</b>	Addendums	Per app	\$ 158

**EXHIBIT 2****FUND TRANSFERS IN/OUT**

Fiscal Year 2024-2025

		Fiscal Year 2024-2025	
Fund Name (number)	Purpose of Transfer	IN	OUT
Major Equipment Purchse Fee (260)	None		
Regional Transportation (430)	None		
Parks (500)	None		
Fire Facility (530)	None		
Government Building Facilities (540)	None		
PFIP Storm Drainage (580)	None		
PFIP Transportation (590)	None		
PFIP Sewer Collection (630)	Transfer In from General Fund of \$350,000 - 50% of Excise Tax to PFIP Sewer; Transfer In from Interfund Transfer \$882,268 for CIP 22040 FY25 Mid-Yeeear Adjustment for Rate Fee Study should have not been paid using PFIP funding.	\$1,232,268	
Sewer Connection (650)	None		
Solid Waste Cost Recovery (670)	None		
Water Connection/Surface Water (690)	None		
PFIP Water Collection (700)	None		

**Sewer and Water Connection Fee Loans**

Bond Title:	Original Amount:	Balance as of FY25	Interest Rate	Date of Repayment
2009 Sewer Revenue Bond	\$19,000,000	\$18,440,000	4.875-5.75%	12/1/2036
2012 Sewer Revenue Bond	\$22,690,000	\$6,975,000	5.00-4.00%	12/1/2033
2012 Water Revenue Bond	\$35,840,000	\$19,820,000	5%	7/1/2033

**EXHIBIT 3****PFIP Transportation – Project Listing****Fund 590**

<b>Project Number</b>	<b>Title</b>
CIP# 11034	SR 120/McKinley Interchange
CIP# 19005	2025 PFIP Sewer, Water, & Storm Drain Update
FY26 ENG CIP 26004	Well 31 Water Supply Project
FY26 ENG CIP 26005	ENG Link 22 (PFIP)

\*Exhibit 4 Note: FY25 Actuals for the fund balances, revenues and expenses shown in below fund tables are based on unaudited FY25 data

# 240 - Highway Interchange

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$47,741</b>	<b>\$48,680</b>	<b>\$47,823</b>	<b>\$48,766</b>	<b>48,766</b>
<b>Revenues</b>					
Investment Earnings	\$939	-\$857	\$943	-	-
<b>Total Revenues</b>	<b>\$939</b>	<b>-\$857</b>	<b>\$943</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$939</b>	<b>-\$857</b>	<b>\$943</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$48,680</b>	<b>\$47,823</b>	<b>\$48,766</b>	<b>\$48,766</b>	<b>\$48,766</b>

### Fund Note:

**Highway Interchange Fee:** The fee has been replaced by the Public Facilities Implementation Plan (PFIP) Transportation Fee and is no longer being collected. Fund remaining in this account will be allocated to specific projects that meet the fee criteria.



# 260 - Major Equipment Purchase Fee

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$854,482</b>	<b>\$1,128,506</b>	<b>\$907,616</b>	<b>\$1,271,150</b>	<b>\$1,687,947</b>
<b>Revenues</b>					
Charges for Services	\$379,906	\$348,449	\$330,948	\$368,361	\$416,331
Investment Earnings	\$12,660	-\$17,567	\$32,586	\$48,436	\$83,479
<b>Total Revenues</b>	<b>\$392,566</b>	<b>\$330,882</b>	<b>\$363,534</b>	<b>\$416,797</b>	<b>\$499,810</b>
<b>Expenditures</b>					
Capital Outlay	-	\$551,772	-	-	\$602,801
Debt Service	\$118,542	-	-	-	-
<b>Total Expenditures</b>	<b>\$118,542</b>	<b>\$551,772</b>	<b>-</b>	<b>-</b>	<b>\$602,801</b>
<b>Total Revenues Less Expenditures</b>	<b>\$274,024</b>	<b>-\$220,890</b>	<b>\$363,534</b>	<b>\$416,797</b>	<b>-\$102,991</b>
<b>Ending Fund Balance</b>	<b>\$1,128,506</b>	<b>\$907,616</b>	<b>\$1,271,150</b>	<b>\$1,687,947</b>	<b>\$1,584,956</b>

# 430 - RTIF

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$14,297,326</b>	<b>\$16,296,581</b>	<b>\$19,004,725</b>	<b>\$18,147,602</b>	<b>\$23,361,832</b>
<b>Revenues</b>					
Charges for Services	\$2,562,128	\$3,056,918	\$2,264,003	\$3,430,490	\$4,303,493
Investment Earnings	\$124,982	-\$299,074	\$259,606	\$665,449	\$1,236,835
Other Revenues	\$37	-	-	\$1,172,435	-
<b>Total Revenues</b>	<b>\$2,687,147</b>	<b>\$2,757,844</b>	<b>\$2,523,609</b>	<b>\$5,268,374</b>	<b>\$5,540,328</b>
<b>Expenditures</b>					
Professional Services	-	\$24,206	\$8,371	\$8,680	-
Claims & Insurance	\$672,009	-	-	-	\$272,324
Capital Improvement	\$15,883	\$25,494	\$3,372,361	\$45,465	\$783,663
<b>Total Expenditures</b>	<b>\$687,892</b>	<b>\$49,700</b>	<b>\$3,380,732</b>	<b>\$54,145</b>	<b>\$1,055,987</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,999,255</b>	<b>\$2,708,144</b>	<b>-\$857,123</b>	<b>\$5,214,229</b>	<b>\$4,484,341</b>
<b>Ending Fund Balance</b>	<b>\$16,296,581</b>	<b>\$19,004,725</b>	<b>\$18,147,602</b>	<b>\$23,361,832</b>	<b>\$27,846,172</b>



# 500 - Parks Acquisition & Improvement

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$7,153,962</b>	<b>\$9,929,562</b>	<b>\$14,054,416</b>	<b>\$14,893,010</b>	<b>\$19,993,821</b>
<b>Revenues</b>					
Charges for Services	\$4,638,320	\$4,585,772	\$3,587,446	\$4,803,724	\$6,485,897
Investment Earnings	\$102,432	-\$194,979	\$104,667	\$545,085	-
<b>Total Revenues</b>	<b>\$4,740,752</b>	<b>\$4,390,793</b>	<b>\$3,692,113</b>	<b>\$5,348,809</b>	<b>\$6,485,897</b>
<b>Expenditures</b>					
Professional Services	\$82,855	-	-	-	\$110,315
Administrative Expenses	\$168,325	\$168,325	\$172,000	\$203,896	\$182,675
Capital Improvement	\$1,713,972	\$97,615	-	\$44,102	\$674,506
Transfer out			\$2,681,519		
<b>Total Expenditures</b>	<b>\$1,965,152</b>	<b>\$265,940</b>	<b>\$2,853,519</b>	<b>\$247,998</b>	<b>\$967,496</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,775,600</b>	<b>\$4,124,853</b>	<b>\$3,520,112</b>	<b>\$5,100,811</b>	<b>\$5,518,401</b>
<b>Ending Fund Balance</b>	<b>\$9,929,562</b>	<b>\$14,054,416</b>	<b>\$14,893,010</b>	<b>\$19,993,821</b>	<b>\$25,512,222</b>

# 510- Neighborhood Park In Lieu Fee

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	-	-	-	\$3,998,451	\$4,125,736
<b>Revenues</b>					
Charges for Services	-	-	\$1,318,549	-	\$194,239
Investment Earnings	-	-	\$21,438	\$127,285	-
<b>Total Revenues</b>	-	-	<b>\$1,339,987</b>	<b>\$127,285</b>	<b>\$194,239</b>
<b>Expenditures</b>					
Capital Improvement	-	-	\$23,054	-	-
<b>Total Expenditures</b>	-	-	<b>\$23,054</b>	-	-
<b>Total Revenues Less Expenditures</b>	-	-	<b>\$1,316,933</b>	<b>\$127,285</b>	<b>\$194,239</b>
<b>Ending Fund Balance</b>	-	-	<b>\$1,316,933</b>	<b>\$4,125,736</b>	<b>\$4,319,975</b>

**Fund Note:** The neighborhood Park In Lieu Fee was split away from Fund 500 in Fiscal Year 2023. Activities for these fees were captured in Fund 500 for prior years.

There was a fund balance adjustment between FY23 and FY24 when breaking out the neighborhood Park In Lieu Fee.

Staff are currently identifying playground enhancements for various community and neighborhood parks in the upcoming fiscal year to utilize the \$4.3 million balance.

# 530 - Fire Facilities Fees

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	-	-	-	<b>\$3,625,926</b>	<b>\$5,554,523</b>
<b>Revenues</b>					
Charges for Services	-	-	\$1,152,790	\$1,899,232	\$2,492,372
Investment Earnings	-	-	\$34,305	\$124,761	\$308,472
<b>Total Revenues</b>	-	-	<b>\$1,187,095</b>	<b>\$2,023,993</b>	<b>\$2,800,844</b>
<b>Expenditures</b>					
Professional Services	-	-	-	-	\$21,870
Capital Outlay	-	-	-	\$95,396	\$1,452,718
<b>Total Expenditures</b>	-	-	-	<b>\$95,396</b>	<b>\$1,474,588</b>
<b>Total Revenues Less Expenditures</b>	-	-	<b>\$1,187,095</b>	<b>\$1,928,597</b>	<b>\$1,326,256</b>
<b>Ending Fund Balance</b>	-	-	<b>\$1,187,095</b>	<b>\$5,554,523</b>	<b>\$6,880,779</b>

**Fund Note:** The Fire Facilities Fees was split away from Fund 540 in Fiscal Year 2023. Activities for these fees were captured in Fund 540 for prior years.

There was a fund balance adjustment between FY23 and FY24 when breaking out the Fire Facilities Fee.



# 540 - Government Facilities Fees

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$18,237,732</b>	<b>\$23,767,440</b>	<b>\$29,834,641</b>	<b>\$32,785,481</b>	<b>\$40,004,308</b>
<b>Revenues</b>					
Charges for Services	\$6,582,755	\$7,187,026	\$5,081,826	\$6,069,135	\$7,333,739
Investment Earnings	\$83,280	-\$456,661	\$307,846	\$1,149,692	\$2,158,409
<b>Total Revenues</b>	<b>\$6,666,035</b>	<b>\$6,730,365</b>	<b>\$5,389,672</b>	<b>\$7,218,827</b>	<b>\$9,492,148</b>
<b>Expenditures</b>					
Professional Services	\$6,716	\$5,850	-	-	\$450,444
Supplies	\$28,737	-	-	-	-
Capital Outlay	\$605,613	\$657,314	-	-	-
Capital Improvement	\$483,967	-	-	-	\$47,418
Debt Service	\$11,294	-	-	-	-
Transfer out			\$2,438,832		
<b>Total Expenditures</b>	<b>\$1,136,327</b>	<b>\$663,164</b>	<b>\$2,438,832</b>	<b>-</b>	<b>\$497,862</b>
<b>Total Revenues Less Expenditures</b>	<b>\$5,529,708</b>	<b>\$6,067,201</b>	<b>\$2,950,840</b>	<b>\$7,218,827</b>	<b>\$8,994,286</b>
<b>Ending Fund Balance</b>	<b>\$23,767,440</b>	<b>\$29,834,641</b>	<b>\$32,785,481</b>	<b>\$40,004,308</b>	<b>\$48,998,594</b>

# 570 - Flood Protection Improvement

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$632</b>	<b>\$3,494</b>	<b>-\$3,171</b>	<b>\$6,595</b>	<b>\$31,074</b>
<b>Revenues</b>					
Charges for Services	-	-	-	-	\$5,155
Investment Earnings	\$2,862	-\$6,665	\$9,766	\$24,479	-
<b>Total Revenues</b>	<b>\$2,862</b>	<b>-\$6,665</b>	<b>\$9,766</b>	<b>\$24,479</b>	<b>\$5,155</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,862</b>	<b>-\$6,665</b>	<b>\$9,766</b>	<b>\$24,479</b>	<b>\$5,155</b>
<b>Ending Fund Balance</b>	<b>\$3,494</b>	<b>-\$3,171</b>	<b>\$6,595</b>	<b>\$31,074</b>	<b>\$36,229</b>



# 580 - PFIP Drainage

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$1,567,954</b>	<b>\$2,035,997</b>	<b>\$2,286,051</b>	<b>\$2,596,071</b>	<b>\$3,182,024</b>
<b>Revenues</b>					
Charges for Services	\$1,026,477	\$954,203	\$592,169	\$775,943	\$1,189,632
Investment Earnings	\$59,259	-\$146,713	\$124,717	\$292,074	\$482,862
<b>Total Revenues</b>	<b>\$1,085,737</b>	<b>\$807,491</b>	<b>\$716,886</b>	<b>\$1,068,016</b>	<b>\$1,672,494</b>
<b>Expenditures</b>					
Professional Services	\$399,651	\$402,348	\$241,930	\$148,614	\$221,627
Administrative Expenses	\$67,510	\$70,990	\$74,000	\$84,177	\$78,747
Capital Improvement	-	-	\$5,090	\$161,407	\$152,088
Operating Fees	\$998	\$1,073	\$1,161	\$1,249	\$1,312
Debt Service	\$149,534	\$83,025	\$84,685	\$86,616	-
<b>Total Expenditures</b>	<b>\$617,694</b>	<b>\$557,437</b>	<b>\$406,866</b>	<b>\$482,063</b>	<b>\$453,774</b>
<b>Total Revenues Less Expenditures</b>	<b>\$468,043</b>	<b>\$250,054</b>	<b>\$310,020</b>	<b>\$585,954</b>	<b>\$1,218,720</b>
<b>Ending Fund Balance</b>	<b>\$2,035,997</b>	<b>\$2,286,051</b>	<b>\$2,596,071</b>	<b>\$3,182,024</b>	<b>\$4,400,744</b>





# 590 - PFIP Transportation

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$25,296,857</b>	<b>\$31,643,086</b>	<b>\$38,574,617</b>	<b>\$44,047,016</b>	<b>\$48,341,580</b>
<b>Revenues</b>					
Charges for Services	\$9,486,937	\$9,942,152	\$8,311,969	\$10,669,496	\$12,366,491
Investment Earnings	\$346,551	-\$376,695	\$501,492	\$1,017,095	\$1,920,969
Other Revenues	-	\$200,000	-	-	-
<b>Total Revenues</b>	<b>\$9,833,488</b>	<b>\$9,765,457</b>	<b>\$8,813,461</b>	<b>\$11,686,592</b>	<b>\$14,287,460</b>
<b>Expenditures</b>					
Professional Services	\$4,505	\$6,935	\$13,312	\$11,490	\$18,843
Administrative Expenses	\$70,330	\$76,990	\$79,000	\$87,893	\$83,873
Capital Improvement	\$3,412,424	\$2,750,000	\$3,248,750	\$6,378,202	\$6,342,652
PFIP Credit Reimbursement	-	-	-	\$914,443	-\$1,016,511
<b>Total Expenditures</b>	<b>\$3,487,259</b>	<b>\$2,833,926</b>	<b>\$3,341,062</b>	<b>\$7,392,028</b>	<b>\$5,428,856</b>
<b>Total Revenues Less Expenditures</b>	<b>\$6,346,229</b>	<b>\$6,931,531</b>	<b>\$5,472,399</b>	<b>\$4,294,563</b>	<b>\$8,858,04</b>
<b>Ending Fund Balance</b>	<b>\$31,643,086</b>	<b>\$38,574,617</b>	<b>\$44,047,016</b>	<b>\$48,341,580</b>	<b>\$57,200,184</b>



# 630 - PFIP Wastewater

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>-\$5,197,834</b>	<b>-\$10,408,587</b>	<b>-\$9,558,295</b>	<b>-\$10,035,958</b>	<b>-\$12,339,818</b>
<b>Revenues</b>					
Charges for Services	\$1,220,538	\$1,025,052	\$1,298,910	\$1,339,942	\$1,719,848
Investment Earnings	\$7,256	-\$171,296	\$131,612	\$343,589	\$593,409
Transfers	\$388,225	\$472,613	-\$635,431	-\$3,288,111	\$882,268
<b>Total Revenues</b>	<b>\$1,616,019</b>	<b>\$1,326,369</b>	<b>\$795,091</b>	<b>-\$1,604,580</b>	<b>\$3,195,525</b>
<b>Expenditures</b>					
Professional Services	\$7,607	\$302,653	\$393,218	\$239,782	\$32,462
Administrative Expenses	\$67,510	\$70,990	\$74,000	\$84,177	\$78,747
Capital Outlay	-	-	\$697,879	-	-
Capital Improvement	\$6,564,094	-\$3,023	-	-	-
Debt Service	\$187,561	\$105,457	\$107,657	\$109,927	-
PFIP Credit Reimbursement	-	-	-	\$265,394	-\$163,326
<b>Total Expenditures</b>	<b>\$6,826,772</b>	<b>\$476,077</b>	<b>\$1,272,754</b>	<b>\$699,280</b>	<b>-\$52,117</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$5,210,753</b>	<b>\$850,292</b>	<b>-\$477,663</b>	<b>-\$2,303,859</b>	<b>\$3,247,642</b>
<b>Ending Fund Balance</b>	<b>-\$10,408,587</b>	<b>-\$9,558,295</b>	<b>-\$10,035,958</b>	<b>-\$12,339,818</b>	<b>-\$9,092,176</b>

### Fund Note:

The five-year fund summary for this fund shows all assets, pooled cash and all liabilities and fund equity.

This differs from fund table in FY26 Adopted Budget book as it only reflected pooled cash.



# 650 - Wastewater Improvement

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>-\$1,853,501</b>	<b>\$2,339,677</b>	<b>\$8,787,315</b>	<b>\$13,657,952</b>	<b>\$20,087,051</b>
<b>Revenues</b>					
Charges for Services	\$5,722,658	\$6,903,978	\$5,303,326	\$6,238,728	\$7,300,017
Investment Earnings	\$66,579	-\$302,212	\$329,191	\$905,957	\$1,681,484
Other Revenues	\$37,808	\$645,266	-	-	-
<b>Total Revenues</b>	<b>\$5,827,045</b>	<b>\$7,247,032</b>	<b>\$5,632,517</b>	<b>\$7,144,685</b>	<b>\$8,981,501</b>
<b>Expenditures</b>					
Capital Improvement	\$802,848	\$332	-	-	\$5,352,722
Debt Service	\$831,019	\$799,062	\$761,880	\$715,586	\$677,610
<b>Total Expenditures</b>	<b>\$1,633,867</b>	<b>\$799,394</b>	<b>\$761,880</b>	<b>\$715,586</b>	<b>\$6,030,332</b>
<b>Total Revenues Less Expenditures</b>	<b>\$4,193,178</b>	<b>\$6,447,638</b>	<b>\$4,870,637</b>	<b>\$6,429,099</b>	<b>\$2,951,169</b>
<b>Ending Fund Balance</b>	<b>\$2,339,677</b>	<b>\$8,787,315</b>	<b>\$13,657,952</b>	<b>\$20,087,051</b>	<b>\$23,038,220</b>



# 670 - Solid Waste Cost Recovery

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$512,333</b>	<b>\$437,287</b>	<b>\$810,673</b>	<b>\$886,732</b>	<b>\$1,560,256</b>
<b>Revenues</b>					
Charges for Services	\$343,886	\$419,833	\$273,591	\$635,236	\$885,117
Investment Earnings	\$9,470	-\$10,367	\$20,881	\$38,289	\$98,640
<b>Total Revenues</b>	<b>\$353,355</b>	<b>\$409,466</b>	<b>\$294,472</b>	<b>\$673,524</b>	<b>\$983,757</b>
<b>Expenditures</b>					
Benefits	-	\$14,799	\$9,986	-	-
Supplies	-	-	\$182,362	-	-
Capital Outlay	\$428,402	-	-	-	\$247,600
Salaries	-	\$21,281	\$26,065	-	-
<b>Total Expenditures</b>	<b>\$428,402</b>	<b>\$36,080</b>	<b>\$218,413</b>	<b>-</b>	<b>\$247,600</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$75,046</b>	<b>\$373,386</b>	<b>\$76,059</b>	<b>\$673,524</b>	<b>\$736,157</b>
<b>Ending Fund Balance</b>	<b>\$437,287</b>	<b>\$810,673</b>	<b>\$886,732</b>	<b>\$1,560,256</b>	<b>\$2,296,413</b>

# 690 - Water Improvement

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$8,863,706</b>	<b>\$11,309,079</b>	<b>\$14,072,092</b>	<b>\$16,491,316</b>	<b>\$20,998,000</b>
<b>Revenues</b>					
Intergovernmental	-	-	-	-	-
Charges for Services	\$4,222,713	\$5,290,063	\$3,347,872	\$6,344,573	\$3,772,364
Investment Earnings	\$50,847	-\$404,427	\$468,229	\$1,042,899	\$1,348,801
MISC Revenues	-	-	-	-	\$26,000
<b>Total Revenues</b>	<b>\$4,273,560</b>	<b>\$4,885,636</b>	<b>\$3,816,101</b>	<b>\$7,387,473</b>	<b>\$5,147,165</b>
<b>Expenditures</b>					
Professional Services	-	\$324,913	\$326,115	\$324,654	\$118,825
Supplies	\$196,360	\$200,822	\$327,530	\$491,010	\$1,315,965
Transfers Out	\$787,920	\$787,920	-	-	-
Administrative Expenses	\$59,180	\$59,180	\$61,000	\$72,312	\$91,936
Capital Outlay	-	-	-	-	\$790,810
Capital Improvement	-	-	-	\$1,335,413	\$4,300,334
Debt Service	\$784,726	\$749,788	\$682,231	\$657,401	\$583,620
<b>Total Expenditures</b>	<b>\$1,828,186</b>	<b>\$2,122,623</b>	<b>\$1,396,877</b>	<b>\$2,880,789</b>	<b>\$7,201,490</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,564,915</b>	<b>\$2,763,013</b>	<b>\$2,419,225</b>	<b>\$4,506,683</b>	<b>-\$2,054,324</b>
<b>Ending Fund Balance</b>	<b>\$11,309,079</b>	<b>\$14,072,092</b>	<b>\$16,491,316</b>	<b>\$20,998,000</b>	<b>\$18,943,675</b>



# Fund 700

## Comprehensive Fund Summary

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$2,096,032</b>	<b>\$4,992,659</b>	<b>\$8,591,329</b>	<b>\$11,083,892</b>	<b>\$15,934,421</b>
<b>Revenues</b>					
Charges for Services	\$3,382,993	\$3,919,607	\$2,739,499	\$4,909,471	\$8,628,006
Investment Earnings	\$64,489	-\$214,873	\$162,873	\$608,631	\$1,252,992
Transfers	-\$294,055	-	-\$282,886	-\$19,279	-\$386,080
<b>Total Revenues</b>	<b>\$3,153,427</b>	<b>\$3,704,734</b>	<b>\$2,619,487</b>	<b>\$5,498,824</b>	<b>\$9,494,919</b>
<b>Expenditures</b>					
Professional Services	\$7,370	\$10,237	\$27,839	\$15,309	\$32,462
Administrative Expenses	\$67,510	\$70,990	\$74,000	\$84,177	\$78,747
Capital Improvement	\$128,611	-	-	-	-
Debt Service	\$53,309	\$24,837	\$25,085	\$25,405	-
PFIP Credit Reimbursement	-	-	-	\$523,403	-\$523,403
<b>Total Expenditures</b>	<b>\$256,800</b>	<b>\$106,064</b>	<b>\$126,924</b>	<b>\$648,295</b>	<b>-\$412,194</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,896,627</b>	<b>\$3,598,670</b>	<b>\$2,492,563</b>	<b>\$4,850,529</b>	<b>\$9,907,112</b>
<b>Ending Fund Balance</b>	<b>\$4,992,659</b>	<b>\$8,591,329</b>	<b>\$11,083,892</b>	<b>\$15,934,421</b>	<b>\$25,841,534</b>

