



PARK DEDICATION AND IN-LIEU FEE & PARK ACQUISITION AND IMPROVEMENT FEE

August 18, 2026



Harris & Associates



DEVELOPMENT IMPACT FEES (DIFS)

OVERVIEW

Why are impact fees important?

- New development pays for their fair share of new infrastructure without burdening existing development.
- Development impact fees proportionally and equitably distribute the costs related to new infrastructure to all potential new developments.
- Balances fee levels with desired economic growth.

Why are new fees being proposed?

- Without collecting DIF there will be insufficient funding to support the infrastructure needed for future growth as projected by the City, General Plan and Housing Element.
- Updated analyses and methodology to comply with the legal requirements of the Mitigation Fee Act (AB 1600), AB 602, and Quimby Act.
- Incorporates analyses of rough proportionality and rational nexus as required by Nollan vs. California Coastal Commission and Dolan vs. City of Tigard

DEVELOPMENT IMPACT FEES (DIFS)

OVERVIEW

Development Impact Fees (DIFs) are fees imposed by a local government on new development projects to ensure public services and infrastructure will be sufficient to serve new development.

AB 1600 – Mitigation Fee Act (GC 66000)

- Fees based on new development's **fair share** via rational nexus test
- One-time fee on **new development** and significant redevelopment, including expansions
- Can only fund **capital costs** — may not be utilized for existing deficiencies, maintenance, or salaries
- Funds must be used for their intended projects

AB 602 – Effective June of 2022

- Encourages charging residential fees **per square foot**
- Nexus Study must identify existing and proposed **levels of service** for each public facility, with justification for why the proposed level of service is necessary
- Requires the adoption of a **Capital Improvement Program (CIP)** as part of the Nexus Study
- Nexus Study must be updated at a minimum every **8 years**

NEXUS STUDY PURPOSES

Updates the **Park Fees** for the City of Manteca by aligning with the Parks and Recreation Master Plan.

Satisfies AB 1600 Nexus requirements, AB 602 guidance, and provides the necessary technical analysis to support the adoption of the updated fees.

Satisfies Quimby Act requirements for park land dedication and in-lieu fees.

Fees are typically effective 60 days after the City's final action establishing and authorizing the collection of the fees. Staff is recommending collection of fees starting January 1, 2027.



CITY OF MANTECA: PARK FEE UPDATES

- Updated Data: Updated infrastructure/facilities inventory, value of existing facilities and parks, land acquisition costs, facility costs, and land use data.
- Updated Parks and Recreation Master Plan: The City worked with LPA Design Studios to complete the plan in January 2026, a visionary guide for the development of parks.
- Methodology
 - Complies with the Quimby Act, Mitigation Fee Act, and AB 602 including a review of existing LOS, residential fees per sq. ft., capital improvement plan.
 - Took into consideration recent cases, such as Sheetz.
 - Essential nexus in ensuring there are adequate park facilities to serve new development
 - Demonstrates rough proportionality to the need for new park facilities created by new development.
 - Methodologies are consistent with CA HCD DIF Nexus Study Template.
- Coordination Meetings: Harris scheduled numerous teleconferences with the City and stakeholders to discuss park facility needs to support new development, costs, fee methodology, and key assumptions.



PARK FEE OVERVIEW – QUIMBY FEE (SUBDIVISION)

The Park Dedication and In-Lieu Fee includes:

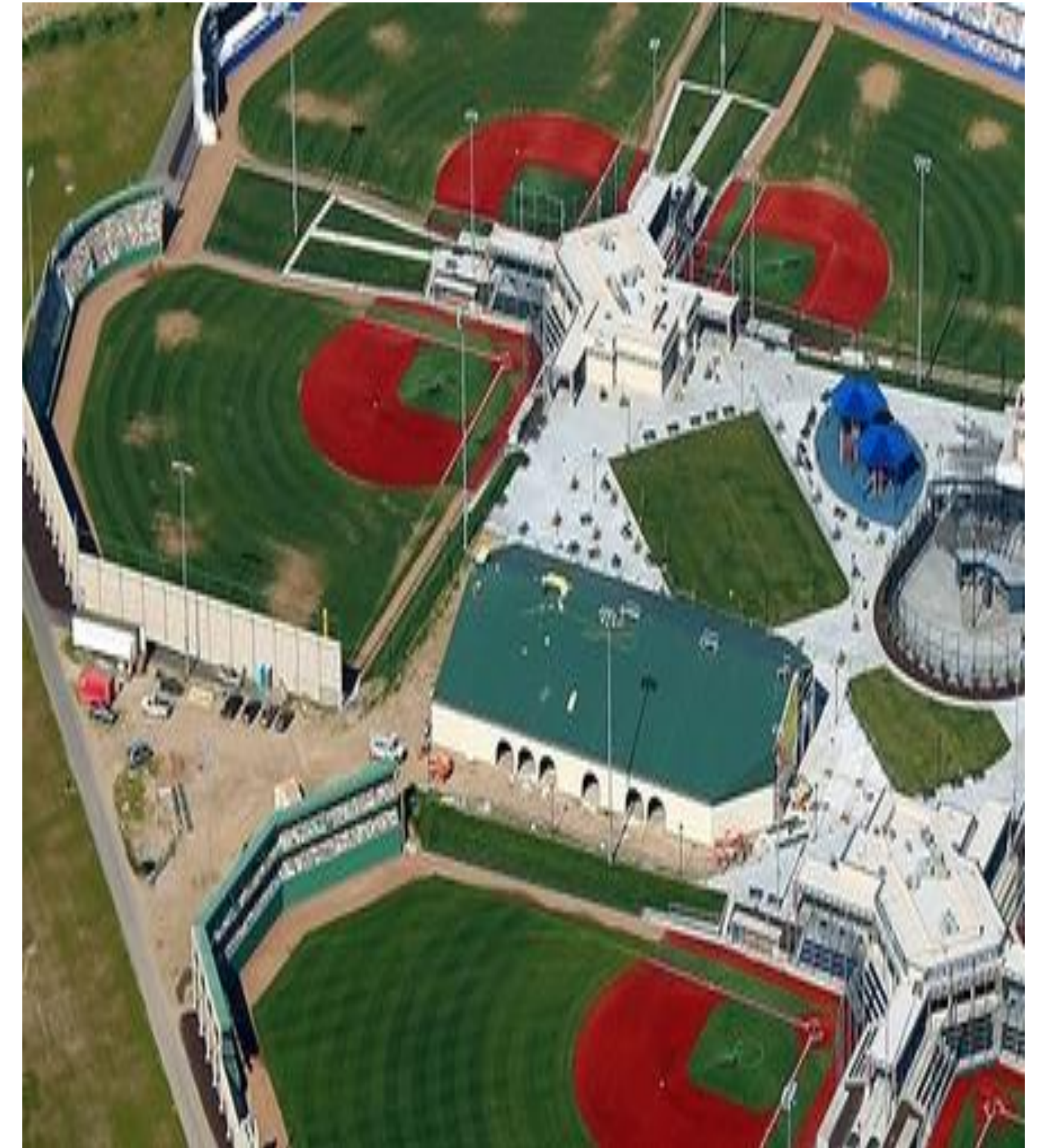
- Existing LOS standard of 5.01 acres per 1000 residents
- Adjusted to the City's adopted parkland standard 5 acres per 1000 residents
- Cost of land acquisition of neighborhood, community, and special-use parks required to serve new residential development.

Land Acquisition Component

- Subdivision development is subject to the land component, as the non-subdivision land obligation is addressed through the Park Acquisition and Improvement Fee.

Facilities Component

- Subdivision development is subject only to the land component, as the facilities obligation is addressed through the Park Acquisition and Improvement Fee .



PARK FEE OVERVIEW – MITIGATION FEE

The Park Acquisition and Improvement Fee includes:

- Existing LOS standard of 5.01 acres per 1000 residents
- Adjusted to the City's adopted parkland standard 5 acres per 1000 residents
- Cost of land and facilities for neighborhood, community, and special-use parks required to serve new residential development.

Land Acquisition Component

- Non-subdivision development is subject to the land component, as the subdivision land obligation is addressed through the Park Dedication and In-Lieu Fee.

Facilities Component

- Non-subdivision and subdivision residential development is subject to facilities component of the Park Acquisition and Improvement Fee.

74 PARKS



12

SOCCER FIELDS



80

PLAYGROUNDS



65

BARBECUE PITS



8

TENNIS COURTS



14

RESTROOMS



1

SKATE PARK



1

AQUATICS
CENTER



17

BASEBALL &
SOFTBALL FIELDS



22

OUTDOOR
BASKETBALL
COURTS



1

DOG PARK



9

COVERED PICNIC
AREAS



1

BMX TRACK

AND MUCH MORE...

PARKS COSTS

Neighborhood Parks

- Land Acquisition for Subdivision Development (Quimby): \$250,000*
- Land Acquisition for Non-Subdivision Development: \$250,000*
- Design / Construction: \$800,000 per acre
- **Total (Subdivision or Non-Subdivision): \$1,050,000 per acre (including land)**

Community Parks

- Land Acquisition: \$143,500 per acre*
- Design / Construction: \$1,250,000 per acre
- **Total: \$1,393,500 per acre (including land)**

Special Use Parks

- Land Acquisition: \$250,000 per acre*
- Design / Construction: \$1,250,000 per acre
- **Total: \$1,500,000 per acre (including land)**

*Following consultation with City staff and the Building Industry Association, a negotiated conservative value of \$250,000 per acre was used for neighborhood parks and special use parks, with community park costs based on 60 acres at \$108,000 per acre and 20 acres at \$250,000 per acre.



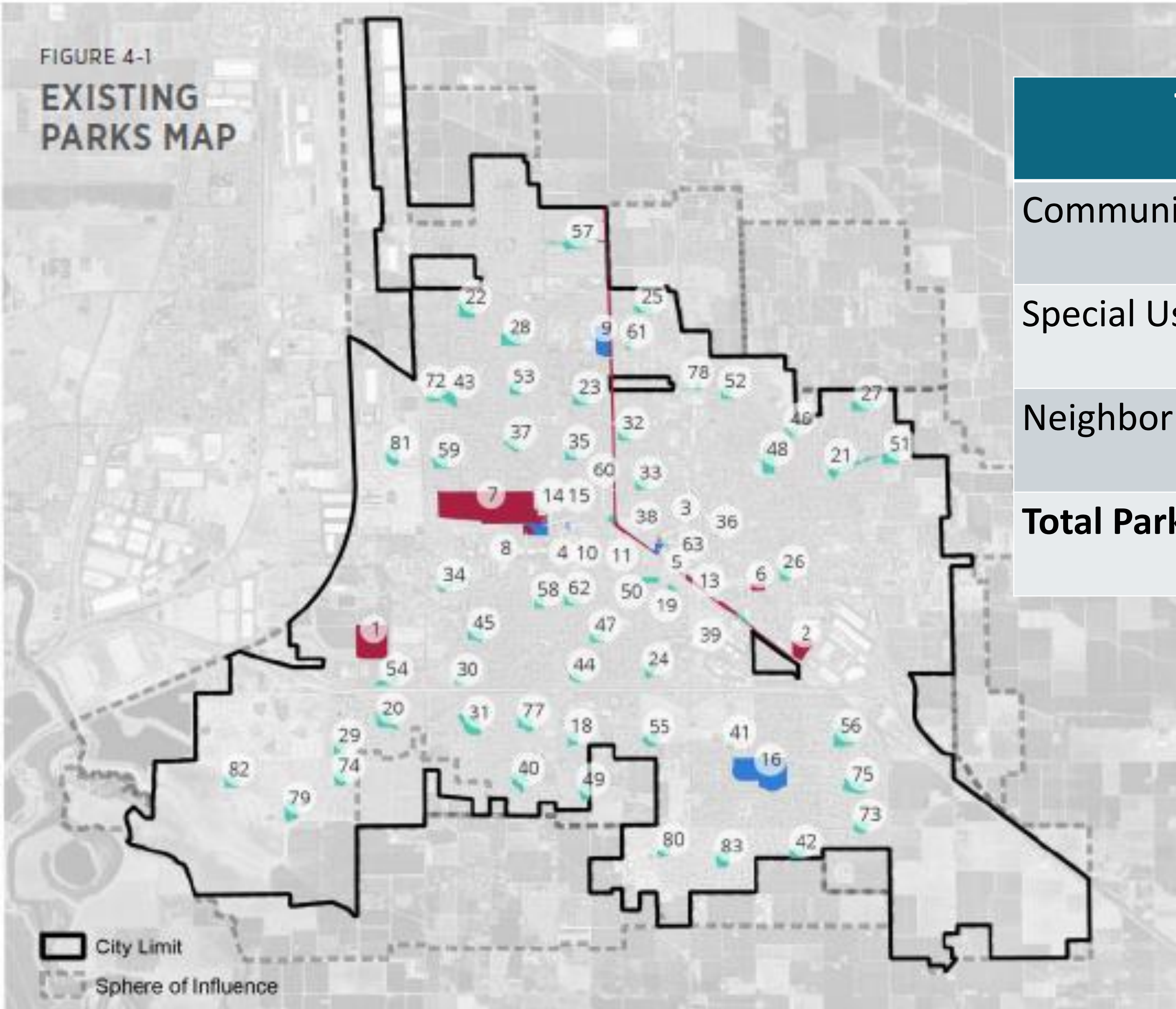
LEVEL OF SERVICE

Description	Acres
2024 Parkland ⁽¹⁾	
Park Acreage	442.53
Existing Service Population ⁽²⁾	88,388
Total Existing Level of Service per Resident	5.01
Max Quimby Level of Service	5.00



Fees are based on the Existing Inventory–based methodology, which has been adjusted to reflect the City’s Quimby standards and adopted level of service, rather than relying solely on the City’s existing level of service

EXISTING PARKS



Type	2024 Acreage	2026 Acreage
Community Parks	84.79	84.79
Special Use Parks	84.12	84.12
Neighborhood Parks	273.62	291.69
Total Park Acreage	442.53	460.60

EXISTING VS. PROPOSED FEE COMPARISON

Land Use	Existing Fee	Proposed Fee	Percent Increase
Single Family	\$ 3.99	\$ 8.51	113%
Multi-Family	\$ 5.57	\$ 13.48	142%



FEE SUMMARY

Fee	Fee Program	Single Family Residential	Multi-Family Residential
Subdivision Land Acquisition In-Lieu Fee ¹			
Neighborhood Parks	Quimby Park Dedication and In-Lieu Fee	\$ 1.06	\$ 1.67
Community Parks	Quimby Park Dedication and In-Lieu Fee	\$ 0.20	\$ 0.32
Special Use Parks	Quimby Park Dedication and In-Lieu Fee	\$ 0.35	\$ 0.56
Total Subdivision Land Acquisition In-Lieu Fee		\$ 1.61	\$ 2.55
Subdivision Facility Fee per SF			
Neighborhood Parks ¹	Park Acquisition and Improvement Fee	\$ 3.38	\$ 5.35
Community Parks	Park Acquisition and Improvement Fee	\$ 1.76	\$ 2.79
Special Use Parks	Park Acquisition and Improvement Fee	\$ 1.76	\$ 2.79
Total Subdivision Facility Fee		\$ 6.90	\$ 10.93
Total Subdivision Park Fee ²		\$ 8.51	\$ 13.48
Non Subdivision Land Acquisition Fee ¹			
Neighborhood Parks	Park Acquisition and Improvement Fee	\$ 1.06	\$ 1.67
Community Parks	Park Acquisition and Improvement Fee	\$ 0.20	\$ 0.32
Special Use Parks	Park Acquisition and Improvement Fee	\$ 0.35	\$ 0.56
Total Subdivision Land Acquisition Fee		\$ 1.61	\$ 2.55
Non Subdivision Facility Fee per SF			
Neighborhood Parks ¹	Park Acquisition and Improvement Fee	\$ 3.38	\$ 5.35
Community Parks	Park Acquisition and Improvement Fee	\$ 1.76	\$ 2.79
Special Use Parks	Park Acquisition and Improvement Fee	\$ 1.76	\$ 2.79
Total Subdivision Facility Fee		\$ 6.90	\$ 10.93
Total Non Subdivision Park Fee ²		\$ 8.51	\$ 13.48



FEE REVENUE

	Neighborhood Parks ⁽³⁾		Community Parks		Special Use Parks		Total Fees Collected	
Single Family								
Proposed Fee (per SF) ⁽¹⁾	\$	4.33	\$	1.92	\$	2.06	\$	8.31
Anticipated Growth (units)		9,689		9,689		9,689		
SF Assumptions		2,400		2,400		2,400		
Anticipated Fee Collection at Buildout ⁽²⁾	\$	100,688,088	\$	44,646,912	\$	47,902,416	\$	193,237,416
Multi-Family								
Proposed Fee (per SF) ⁽¹⁾	\$	6.85	\$	3.03	\$	3.26	\$	13.14
Anticipated Growth (units)		10,485		10,485		10,485		
SF Assumptions		1,200		1,200		1,200		
Anticipated Fee Collection at Buildout ⁽²⁾	\$	86,186,700	\$	38,123,460	\$	41,017,320	\$	165,327,480
Total Fee Revenue at Buildout								
	\$	186,874,788	\$	82,770,372	\$	88,919,736	\$	358,564,896

Notes:

1 The proposed fee does not include the administrative portion of the fee.

2 Total anticipated fee revenue may differ slightly from cost attributable to fee program due to rounding.

3 Because the fee for both Subdivision (Quimby) and Non Subdivision are the same for Neighborhood Parks, this table summarizes them into one column.



CAPITAL IMPROVEMENT PLAN *(REQUIRED BY AB 602)*

SLIDE 1 OF 2

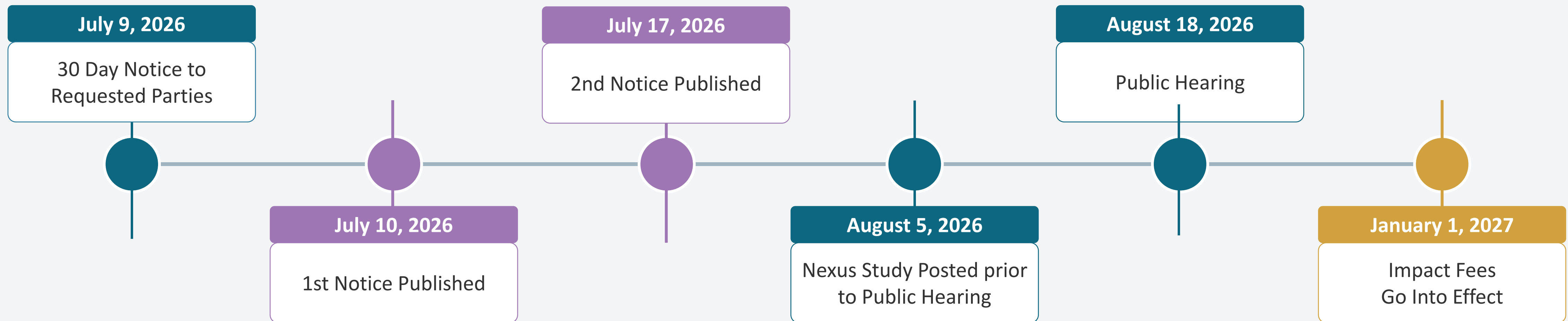
Facility	Location	Acreage	Estimated Cost ⁸	Other Funding Amount	Other Funding Sources	Costs Eligible for DIF	Anticipated Construction Year
Community & Specialty Parks							
Northgate Playground and Sport Improvements ¹	1750 Hoyt Ln	15.11	\$ 5,125,000	\$ 1,025,000	DIF Fund Balance	\$ 4,100,000	FY 2028
Woodward Community Park - National Fitness Campaign	710 East Woodward Ave	50.61	\$ 550,000	\$ 110,000	DIF Fund Balance	\$ 440,000	FY 2026
Morenzone Conversion to Manteca Event Center	1323 W Center St	12.63	\$ 18,354,000			\$ -	NA
Marion Elliot Park Pickleball + Parking	245 S Powers Ave	3.71	\$ 6,568,300	\$ 1,313,660	DIF Fund Balance	\$ 5,254,640	FY 2028
Land Acquisition Community and Special Use Park Land²							
1 - 5 Year Cost	Northern area of the City	46.70	\$ 5,043,600	\$ 5,043,600	TBD	\$ -	FY 2028
6 - 10 Year Cost	Northern area of the City	46.70	\$ 9,786,400	\$ 1,506,400	TBD	\$ 8,280,000	FY 2033
11 - 15 Year Cost	TBD/Other areas of the City	46.70	\$ 11,675,000	TBD	TBD	\$ 11,675,000	FY 2038
Community & Special Use Park Development							
Land Development 1 - 5 Year Cost	Northern area of the City	46.70	\$ 58,375,000	TBD	TBD	\$ 58,375,000	FY 2028
Land Development 6 - 10 Year Cost	Northern area of the City	46.70	\$ 58,375,000	TBD	TBD	\$ 58,375,000	FY 2033
Land Development 11 - 15 Year Cost	TBD/Other areas of the City	46.70	\$ 58,375,000	TBD	TBD	\$ 58,375,000	FY 2038
Spreckels Park & BMX Track	TBD	9.90	\$ 12,539,120	TBD	TBD	\$ 12,539,120	FY 2030
Woodward Park New Citywide Amenities: 8 Tennis Courts	710 E Woodward Ave	50.61	\$ 12,012,750	TBD	TBD	\$ 12,012,750	FY 2034
New Community Center	Northern area of the City	4.00	\$ 23,180,000	TBD	TBD	\$ 23,180,000	FY 2032
New Senior Center	Northern area of the City	4.00	\$ 31,394,870	TBD	TBD	\$ 31,394,870	FY 2032
New 80-Acre Community Park Phase 1 (1-5 years)	Northern area of the City	26.67	\$ 84,140,643	TBD	TBD	\$ 84,140,643	FY 2030
New 80-Acre Park Phase 2 (6 - 10 years)	Northern area of the City	26.67	\$ 48,881,773	TBD	TBD	\$ 48,881,773	FY 2034
New 80-Acre Park Phase 3 (11-15 years)	Northern area of the City	26.67	\$ 8,006,344	TBD	TBD	\$ 8,006,344	FY 2038
<i>Community & Specialty Parks Subtotal</i>			\$ 452,382,800			\$ 425,030,140	

CAPITAL IMPROVEMENT PLAN (*REQUIRED BY AB 602*)

SLIDE 2 OF 2

Facility	Location	Acreage	Estimated Cost ⁸	Other Funding Amount	Other Funding Sources	Costs Eligible for DIF	Anticipated Construction Year
Neighborhood Parks							
New Linear Parks and Trails (Year 1 - 5)	TBD ^{3,4,5}	16.67	\$ 13,336,000	TBD	TBD	\$ 13,336,000	FY 2028
New Linear Parks and Trails (Year 6 - 10)	TBD ^{3,4,5}	16.67	\$ 13,336,000	TBD	TBD	\$ 13,336,000	FY 2032
New Linear Parks and Trails (Year 11 - 15)	TBD ^{3,4,5}	16.66	\$ 13,328,000	TBD	TBD	\$ 13,328,000	FY 2038
New Neighborhood Park Development (1 - 5 Year Cost)	TBD ^{3,6}	81.30	\$ 65,040,000	TBD	TBD	\$ 65,040,000	FY 2028
New Neighborhood Park Development (6 - 10 Year Cost)	TBD ^{3,6}	81.30	\$ 65,040,000	TBD	TBD	\$ 65,040,000	FY 2032
New Neighborhood Park Development (11 - 15 Year Cost)	TBD ^{3,6}	81.30	\$ 65,040,000	TBD	TBD	\$ 65,040,000	FY 2038
New Neighborhood Park Land Acquisition (1 - 5 Year Cost) ²	TBD ^{3,6}	81.30	\$ 20,325,000			\$ 20,325,000	FY 2028
New Neighborhood Park Land Acquisition (6 - 10 Year Cost) ²	TBD ^{3,6}	81.30	\$ 20,325,000			\$ 20,325,000	FY 2032
New Neighborhood Park Land Acquisition (11 - 15 Year Cost) ²	TBD ^{3,6}	81.30	\$ 20,325,000			\$ 20,325,000	FY 2038
Neighborhood Parks Subtotal			\$ 296,095,000			\$ 296,095,000	
Recreation Facilities							
New Performing Arts / Library + Site Development	Northern area of the City	4.00	\$ 92,356,780	TBD	TBD	\$ 92,356,780	FY 2035
New Aquatics Facility: 50M Pool + Rec Pool	Northern area of the City	5.00	\$ 47,417,122	TBD	TBD	\$ 47,417,122	FY 2036
Marion Elliot Pool Renovation	245 S Powers Ave	4.10	\$ 24,924,239	TBD	TBD	\$ 24,924,239	FY 2037
Recreation Facilities Subtotal			\$ 164,698,141		TBD	\$ 164,698,141	
Total Planned Park Facilities Projects			\$ 913,175,941			\$ 885,823,281	
Exclusions from Total Estimated Construction Costs							
Spreckels Park & BMX Track ⁷	TBD	9.90	\$ 12,539,120	NA	NA	\$ 12,539,120	NA
Morenzone Conversion to Manteca Event Center	1323 W Center St	12.63	\$ 18,354,000	NA	NA	\$ 18,354,000	NA
Exclusions Subtotal			\$ 30,893,120			\$ 30,893,120	
Total Adjusted Construction Costs			\$ 882,282,821			\$ 854,930,161	
Less Remaining Existing Fund Balance (FY 24-25)						\$ (22,339,937)	
Costs Eligible for DIF						\$ 832,590,224	

ADOPTION TIMELINE & KEY DATES



Note: Effective January 1, 2025, Senate Bill 937 changes how impact fees can be collected

- Fees are locked in/vested at building permit issuance.
- Fees cannot be collected until project completion at the time of COO
- Exception to utility related impact fees
- Legislation creates challenges with collecting impact fees at end of project in 2-3 years



THANK YOU

QUESTIONS? CONTACT US:



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