Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee Nexus Study

City of Manteca

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EXECUTIVE SUMMARY

INTRODUCTION

The City of Manteca (City) is a central valley City located in San Joaquin County (County), 76 miles east of San Francisco. The “Family City” lies between Interstate 5 and State Route 99. Located in the “heart” of California, Manteca is alive with opportunities. Manteca is a family-friendly City and as the County’s third largest, it is one of the state’s fastest growing cities. Manteca is thriving on multiple fronts with key infrastructure, commercial, residential, and recreational developments.

The City was originally founded in 1861 by Joshua Cowell, a landowner who built many of the first homes in the city and went on to serve as its first mayor. Beginning in the early 1900s, the City grew with expanding storefronts, manufacturing, and agricultural business. The City was officially incorporated on May 28, 1918. Since the construction of the 120-bypass section of State Route 120, the City has risen in popularity with commuters from the Bay Area. With this influx of residents, the City’s population has more than tripled since 1980. At the time of the 2020 U.S. Census, the City population was 83,498. The 2024 U.S. Census American Community Survey reported the City’s population to be 88,388.

As the resident population in the City increases, there exists a correlating rise in the demand for public infrastructure and services to support the increased demand on the City’s services. California’s Assembly Bill 1600 (AB 1600), adopted in 1987 and codified as California Government Code Section 66000 et. seq., allows the City to impose Development Impact Fees on new development within the City. Development Impact Fees (DIFs) are one-time charges on new development that are collected and used by the City to cover the cost of capital facilities, vehicles, and equipment required to serve new growth.

The City’s Park Acquisition and Improvement Fee (Park Fee) was adopted in 1988 and updated in 1999. The fee was escalated in 2003 using the Engineering News Record (ENR) Construction Cost Index (CCI). In November 2016, Harris & Associates (Harris) prepared a comprehensive updated nexus study for the Park Fee in conjunction with the completion of a Parks Master Plan to incorporate changes in the fee program since its adoption. The purpose of this study is to update the findings of the 2016 study, ensure compliance with all current impact fee legislation and comply with the updated City of Manteca Parks and Recreation Master Plan (prepared by LPA Design Studios, Inc., January 2026). The City imposes the Park 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 Parks and Recreation Master Plan (Master Plan) is a guiding document that creates a vision and roadmap of the City's park system. The City has worked with LPA Design Studios, Inc. to update their Master Plan to provide a realistic and visionary guide for the creative, orderly development and management of parks, trails, recreation facilities, open space and programs for the City now and into the future.

The City's adopted General Plan established a goal of providing five (5) acres of developed park land per 1,000 residents within the City limits. Per the adopted General Plan, Policy CF-44 states:

"Maintain an overall minimum ratio of five (5) acres of developed neighborhood and community parkland per 1,000 residents within the city limits, requiring new development to contribute to its fair share of park and recreation needs. The distribution of land between park types and guidelines for park types shall be determined within the Parks and Recreation Master Plan."

The Quimby Act (Government Code Section 66477) requires an analysis of the City's existing level of service based on the most recent US Census data, which in this case is 2024.[1] In 2024, the City's park system includes approximately 442.53 acres of neighborhood, community, and special use parks serving a population of 88,388 people and thus providing 5.01 acres per 1,000 residents, slightly exceeding their general plan park standard of five (5) acres per 1,000 residents[2].

To ensure a balanced distribution of park amenities and to meet the needs of varying recreational needs, Manteca has set a goal to break down the five (5) acres per 1,000 residents into a mix of community, neighborhood and special-use parks. It is important to note that despite the recreational value they provide, school grounds and private park sites are not credited in the acreage totals of the Master Plan, and neither are facilities and populations outside the City boundaries. Furthermore, the Master Plan identified that there is a need for a slightly different mix of park facilities than are currently provided, specifically a need for more community parks. There are an additional 97 acres planned for future community and special use parks. A breakdown of the planned facilities and the associated acreage can be found in **Appendix A** and the Master Plan.

The City's goals are to develop a fee program that achieves the funding objectives required to fund facilities identified in the City's Capital Improvement Program (CIP), balances fee levels with desired economic growth and complies with the legal requirements of the Mitigation Fee Act. In addition, a fee in-lieu of parkland dedication charged under the Quimby Act is also included in this Study.

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[1] Harris utilized the American Community Survey 2024 five-year population estimates for this Study.

[2] Consistent with Quimby requirements, this Nexus Study uses California Department of Finance population estimates to evaluate park land needs. Although the 2026 Parks Master Plan uses a slightly different methodology, the master plan concludes that the City currently provides approximately 451.23 acres of park land compared to 455.28 acres needed to meet its adopted standard (99% of the standard), indicating there is no excess park capacity available to accommodate future growth.

NEXUS STUDY

Purpose

As new development occurs in the City, new parks are required to satisfy the increased demand created by new residents. DIFs fund park acquisition and new park facilities as well as the related administrative costs through the City's fee program. This Nexus Study updates the current Park Acquisition and Improvement Fee and the neighborhood park fee to a Park Dedication and In-Lieu Fee.

The Park Dedication and In-Lieu Fee applies only to residential subdivision development and is derived from the City's overall parkland standard of five (5) acres of parkland per 1,000 residents. The neighborhood, community, and special use park land obligation is based on this overall standard and satisfied through this fee. The required parkland dedication, or corresponding in-lieu fee, is calculated based on the amount of parkland needed to serve the subdivision's projected population. The Park Dedication and In-Lieu Fee is calculated solely on the cost of applicable parkland and does not include park facility or improvement costs. Consistent with Quimby Act requirements, in-lieu fee revenues may be used for applicable parkland acquisition and park facility purposes that serve the subdivision.

If a subdivision dedicates more than the required parkland, the developer may receive credit against the applicable park in-lieu fee for eligible park land dedicated and park improvements constructed, provided that the land and improvements are eligible for credit under the City's applicable requirements and serve the subdivision, as described in more detail in the Park Dedication and In-Lieu Fee ordinance.

The Park Acquisition and Improvement Fee includes two components:

1. Land Acquisition Component: calculated using the existing level of service standard (5.01 acres per 1,000 residents) adjusted to the City's adopted parkland standard (5 acres per 1,000 residents) and land cost assumptions in the Parks Master Plan. The overall land standard is allocated among the applicable neighborhood park, community park, and special-use park land-acquisition components, as identified in this Nexus Study; and

2. Facilities Component: representing the cost of neighborhood, community, and special-use park facilities required to serve new residential development.

Non-subdivision residential development is subject to both the land acquisition and facilities components of the Park Acquisition and Improvement Fee. Subdivision development is subject to the applicable neighborhood park, community park, and special-use park facilities components of the Park Acquisition and Improvement Fee. The park land obligation for subdivision development is addressed separately through the Park Dedication and In-Lieu Fee.

Collectively, the land-acquisition obligations imposed on subdivision development will not exceed the obligation associated with the City's overall parkland standard of five (5) acres per 1,000 residents. For purposes of this Nexus Study, the fee analysis separately identifies and quantifies the land acquisition and facilities components. The specific legal distinctions between the fees, including their application and crediting provisions, will be implemented consistent with this framework and further specified in the City's Municipal Code and the fee adoption resolution.

This report is designed to satisfy the applicable Nexus requirements of the Mitigation Fee Act (AB 1600), AB 602 guidance, Quimby Act requirements, and provide the necessary technical analysis to support the adoption of the updated fees. The fees may take effect sixty (60) days after the City's final action establishing and authorizing their collection. According to the City, the updated Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee will take effect on January 1, 2027.

Fee Program Costs

The updated Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee are based on funding a portion of the total land and facility cost of $833 million, when accounting for other funding sources. The fee program will generate approximately $358.6 million in revenue through buildout. These facility costs reflect the parkland development assumptions outlined in the adopted City of Manteca Parks and Recreation Master Plan Update (LPA Design Studios, Inc., (January 2026) and the City of Manteca Parks and Recreation Master Plan Cost Estimate, HLCM (October 2, 2025).

The parkland development costs applied in this analysis are as follows:

- **Neighborhood Parks**
    - Land Acquisition for Subdivision Development (Quimby): $250,000[3]
    - Land Acquisition for Non-Subdivision Development: $250,000
    - Design / Construction: $800,000 per acre

[3] Following consultation with City staff and representatives of the Building Industry Association, the parkland acquisition cost used in this analysis differs from the cost identified in the adopted January 2026 Parks Master Plan Update. Although comparable land sales in the region indicated land values of up to $550,000 per acre, the City selected a more conservative value of $250,000 per acre for purposes of this analysis, taking into consideration comments received from the Building Industry Association. This value is used to estimate the cost of acquiring parkland needed to serve new residential development and to calculate the parkland acquisition component of the proposed fee.

- **Total (either Subdivision or Non-Subdivision): $1,050,000 per acre (including land)**

- **Community Parks**
  - Land Acquisition: $143,500[4] 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)**

These costs form the basis for calculating the updated Park Fee and represent the best available information on land acquisition and development costs for park facilities in the City.

Updated Fees

Pursuant to AB 602, residential development impact fees are to be assessed on a per square foot basis. In the City of Manteca, Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee are not charged on non-residential land uses. **Table ES-01** shows the proposed updated Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee. The estimates are broken out between Neighborhood Parks, Community Parks, and Special Use Parks, however, the fees will be implemented as a Park Dedication and In-Lieu Fee, imposed on subdivision developments under the Quimby Act and a Park Acquisition and Improvement Fee, imposed for land and facilities under the Mitigation Fee Act.

Table ES-01 shows the proposed fee for each park type. The table below includes the administrative portion of the fee.

[4] The community parks land cost per acre is based on 60 acres at $108,000, which the City is currently in escrow to acquire and an additional 20 acres at $250,000 for the planned 80 acres of community parks per the Parks Master Plan.

Table ES-01: Proposed Fee

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 Non 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 Non Subdivision Facility Fee		**$ 6.90**	**$ 10.93**
Total Non Subdivision Park Fee[2]		**$ 8.51**	**$ 13.48**

Notes:

1 The proposed fee includes the administrative portion of the fee.

2 Each project will be assessed under either the subdivision fee schedule or the non-subdivision fee schedule, as applicable, but not both. In no event will the total fees imposed on a project exceed the applicable maximum fee established in this Study based on the City's overall parkland standard of five (5) acres per 1,000 residents. Non-subdivision residential development is subject to the land-acquisition and park-facilities components of the Park Acquisition and Improvement Fee. Subdivision development is subject to the applicable neighborhood park, community park, and special-use park facilities components of the Park Acquisition and Improvement Fee. The neighborhood park land obligation for subdivision development is satisfied separately through parkland dedication or payment of the Park Dedication and In-Lieu Fee. The community park and special-use park land obligation for subdivision development is satisfied separately through payment of the Park Dedication and In-Lieu Fee. The fee calculations allocate costs among these components to avoid duplicate charges for the same land acquisition or park improvement.

ADMINISTRATION FEE

The City oversees the implementation and administration of the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee, consistent with the requirements of the Mitigation Fee Act. A two and a half percent (2.5%) Administration Fee is added to fund the costs of the City's management and ongoing fee administration, collection, and reporting. This includes costs associated with City staff and consultant time, studies, and administration to support the fee. Industry standards range from three to six percent (3-6%) of the fee for the administrative component of a development fee program based on research completed by Best, Best & Krieger.[5] However, according to the "Impact Fee Nexus Study Template" prepared for the California Department of Housing and Community Development (HCD) by the Terner Center for Housing Innovation at UC Berkeley[6], the percentage allocation for implementation costs in representative nexus studies years ranges between a one (1) percent to 2.5 percent add-on to the adopted fee. Based on the specifics of this fee, this Nexus Study uses 2.5 percent for the administrative component of the fee. For future updates, the administrative fee percentage can be adjusted as needed to maintain revenues in line with the actual costs of implementing the program.

The administrative functions include, but are not limited to, the following:

- Annual fee adjustments
- Annual fee reporting requirements of AB 516
- Additional fee reporting every five years
- Posting of nexus studies and fee schedules on the City's website
- Additional posting requirements per AB 1483
- Nexus study updates every eight years (per AB 602)
- Master Plans necessary to support the Nexus study updates
- Staff and consultant time related to fee preparation, collection, tracking, and administration
- Staff and consultant time needed to track credits and reimbursements for improvements constructed in the fee program

FEE ADJUSTMENT PROCEDURES

The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee may be adjusted periodically to reflect revised facility requirements, receipt of funding from alternative sources (e.g., state or federal grants), revised facilities or costs, changes in demographics, changes in the average unit square footage, or changes in the land use plan. In addition, the fee will be updated annually on July 1st using the increase in the Engineering News Record (ENR) 20-Cities Construction Cost Index (CCI).

TIMING OF FEE PAYMENT

Fees will be collected at the time the building permit for the project is issued. Unless otherwise required by law, the fee amount will be equal to the fees in effect at the time a developer/applicant submits a complete and adequate building permit application.

All residential projects will pay a fee based on the livable square footage of the residential unit(s). For high-density residential projects (defined in the General Plan as high-density residential

[5] Presented at the California Society of Municipal Finance Officers Chapter meeting in October 2025.
[6] https://www.hcd.ca.gov/sites/default/files/docs/policy-and-research/plan-report/nexus-study-template.pdf

development with multi-family dwellings, including multi-family townhomes, apartments, and condominiums), the fees will be due at the time of the building permit for each building. For high-density residential projects with communal space, the non-residential communal portion (e.g., clubhouse, maintenance facility, gym, etc.) will not be assessed impact fees as the impact is assumed to be captured in the residential fees. Because of the limited time that employees from non-residential development can enjoy park facilities, non-residential uses are not charged the Park Fee.

Non-Residential Uses in the Park Impact Fee

As stated above, the Park Dedication In-Lieu Fee and Park Acquisition and Improvement Fee apply only to residential development because demand for neighborhood, community, and special-use park facilities is generated by residential population rather than by non-residential land uses. Non-residential development does not create a measurable increase in demand for park acreage, facilities, or recreational services in the same manner as residential development and therefore is not included in the fee program.

Excluding non-residential development from the park fee program does not result in a higher fee burden on residential units. The inclusion of non-residential development in the park fee program would not lower residential park impact fees, as residential development would continue to be responsible for the same level of park infrastructure necessary to meet service standards. The residential fee is calculated independently based on the park acreage and facilities required to serve new residential population and the capital costs necessary to maintain the City's existing and adopted level of service. Park costs are allocated to residential development based on projected population growth, which excludes non-residential development from both demand and level-of-service calculations.

Because non-residential uses are not assumed to generate park demand, no portion of park costs is allocated to non-residential development, and no costs are shifted to residential development as a result of this exclusion. Residential development is responsible only for the facilities necessary to serve new residents, consistent with the rational nexus and rough proportionality requirements of California Government Code Section 66001.

This approach is consistent with common practice for park impact fee programs and ensures that residential development is not charged for park facilities beyond those required to serve new residential growth.

Section 1 LEGAL CONTEXT AND METHODOLOGY

NEXUS STUDY REQUIREMENTS (ASSEMBLY BILL 1600)

AB 1600 was enacted by the State of California in 1987 creating the Mitigation Fee Act - Section 66000 et seq. of the Government Code. The Mitigation Fee Act requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval of a development project:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified.
3. Determine how there is a reasonable relationship between the fees use and the type of development project on which the fee is imposed.
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

The purpose of this report is to demonstrate that the Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee comply with the Quimby Act and Mitigation Fee Act. The assumptions, methodologies, facility standards, costs, and cost allocation factors that were used to establish the nexus between the fee and the development on which the fee will be charged are summarized in subsequent sections of this Report.

In evaluating the City’s development impact fee program, it is important to distinguish between revenues available to fund services for the existing population and those that may be used to serve new development. As future residents and workers occupy new development projects, they become part of the City’s existing community and begin generating General Fund revenues through property taxes, sales taxes, and other locally collected revenues. These unrestricted General Fund revenues may be used for any lawful municipal purpose citywide, including ongoing operations, maintenance of public facilities, and general governmental services. In contrast, development impact fee revenues are legally restricted and may only be used to construct or expand public facilities needed to accommodate new development. State law also requires the City to track and report the use of these impact fees annually under AB 1600, ensuring that all expenditures are directly tied to growth-related facility needs. This distinction between unrestricted General Fund revenues and restricted impact fee revenues is a core component of the City’s nexus analysis and fee methodology.

AB 602

AB 602, which was enacted by the State of California in 2021, amended Sections 65940.1 and 66019, and added Section 66016.5 to the Government Code. AB 602 requires that if a local agency conducts and adopts an impact fee nexus study after January 1, 2022, the local agency shall follow all the following standards and practices:

1. Before the adoption of an associated development fee, an impact fee nexus study shall be adopted.
2. When applicable, the nexus study shall identify the existing level of service for each public facility, identify the proposed new level of service, and include an explanation of why the new level of service is appropriate.
3. A nexus study shall include information that supports the local agency's actions, as required by subdivision (a) of Section 66001 of the Government Code.
4. If a nexus study supports the increase of an existing fee, the local agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the original fee.
5. A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development. A local agency that imposes a fee proportionately to the square footage of the proposed units of the development shall be deemed to have used a valid method to establish a reasonable relationship between the fee charged and the burden posed by the development. A nexus study is not required to comply with the requirements to calculate a fee imposed on a housing development project proportionally to the square footage of the proposed units if the local agency makes the following findings:
   - An explanation as to why square footage is not the appropriate metric to calculate fees imposed on housing development project.
   - An explanation that an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.
   - That other policies in the fee structure support smaller developments or otherwise ensure that smaller developments are not charged disproportionate fees.
6. Large jurisdictions shall adopt a capital improvement plan as a part of the nexus study.
7. All studies shall be adopted at a public hearing with at least 30 (thirty) days' notice, and the local agency shall notify any member of the public that requests notice of intent to begin an impact fee nexus study of the date of the hearing.

8. Studies shall be updated at least every eight years, from the period beginning on January 1, 2022.
9. The local agency may use the impact fee nexus study template developed by the Department of Housing and Community Development pursuant to Section 50466.5 of the Health and Safety Code.

This report demonstrates that the Park Acquisition and Improvement Fee complies with AB 602. An analysis of the level of service for each fee component is summarized below and in the subsequent nexus chapter of this report. The methodology performed to calculate the updated fee ensures that the costs for facilities are proportionately spread between existing and future users. Any existing infrastructure deficiencies were removed and are not charged to new development.

Quimby Act

The Quimby Act, Government Code Section 66477, specifies that the land dedication requirement may be a minimum of three (3) acres and a maximum of five (5) acres per 1,000 residents. A jurisdiction can require residential developers to dedicate above the three-acre minimum if the jurisdiction's existing park standard at the time it adopted its Quimby Act ordinance justifies the higher level. The standard used must also conform to the jurisdiction's adopted General Plan.

The Quimby Act only applies to residential development projects that include a tentative map or parcel map. The Quimby Act would not apply to residential development on future approved projects that do not require subdivision approval under the Subdivision Map Act. The Act allows the city to require the dedication of parkland, the payment of a fee in-lieu of land dedication, or a combination of both. The in-lieu fee is calculated to fund the acquisition of the same amount of land that would have been dedicated by the developer. The Quimby Act allows use of the in-lieu fee revenue for any park or recreation facility purpose including land acquisition, park improvements, and rehabilitation of existing parks, subject to the requirements and limited exceptions established by The Quimby Act. If the subdivider provides park and recreational improvements to the dedicated land, the value of the improvements together with any equipment located thereon shall be credited against the payment of fees or dedication of land required by the ordinance.

A residential subdivision that dedicates eligible parkland or constructs eligible park and recreational improvements may receive credits against the corresponding components of the City's park fee program. The eligibility, valuation, application, and administration of credits shall be determined by the City in accordance with the Quimby Act and the City's implementing ordinance. If an approved dedication or improvement fully satisfies an applicable parkland-acquisition or park-improvement obligation, no fee shall remain due for the corresponding component. If it satisfies only a portion of an applicable obligation, the City shall apply a proportionate credit against that component, as provided in the ordinance.

Existing Level of Service

AB 602 states, "When applicable, the nexus study shall identify the existing level of service for each public facility, identify the proposed new level of service and include an explanation of why the new level of service is appropriate."

The Quimby Act, Government Code Section 66477 (a) (2) (A) states "the park area per 1,000 members of the population of the city…shall be derived from the ratio that the amount of neighborhood and community park acreage bears to the total population of the city…as shown in the most recent available federal census." For the purposes of this Nexus Study, it is based on the 2024 American Community Survey (ACS), conducted by the U.S. Census Bureau, five-year data for population figures. As such, the park acreage as of 2024 was also utilized to calculate the appropriate level of service.

As of 2024, the City's park system includes 442.5 acres neighborhood, community, and special use parks, providing 5.01 acres of park facilities per 1,000 residents. The existing level of service is slightly above the current General Plan standard of five (5) acres of parkland per 1,000 residents. This Nexus Study utilizes the General Plan standard and the maximum Quimby standard of five (5) acres per 1,000 residents. The inventory of parks within the City is shown in **Table 3-1**. The City's existing level of service, as of 2024, is calculated in **Table 3-2**.

Government Code section 66001(g) states, "A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service, or (2) achieve an adopted level of service that is consistent with the general plan."

In addition, the level of service is consistent with the following General Plan policies of the City:

- Goal GM-1: Maintain appropriate growth management measures that ensure a high quality of life, appropriate levels of service, and address anticipated development patterns and timing of public services, facilities, and infrastructure to serve new growth.

- GM-1.1: Maintain a Growth Management Program that requires new development to meet and address level of service standards for water, sewer, circulation, schools, parks, public safety, and other necessary services and facilities and demonstrate consistency with the General Plan.

Furthermore, the City has demonstrated a long-standing commitment to funding and maintaining parkland for both existing and future residents through a variety of funding mechanisms. Historically, the City has leveraged multiple funding sources beyond Park Fee including grants, reserve funds, General Fund contributions, and partnerships. For example, as early as 2009, Manteca had more than twenty (20) park projects with over $3.3 million in restricted funding in place that included a variety of funding outside of impact fees. The City also developed the Big League Dreams sports complex through a public-private partnership when general funds were limited.

In 2024, the City of Manteca voted to place a 3/4-cent sales tax increase to address critical needs within the City. Measure Q is aimed to fund roadway and infrastructure repairs (including potholes); enhance neighborhood police patrols and crime prevention efforts; enhance fire protection services and maintain emergency response times and improve and increase quality of life programs and amenities such as parks, public facilities, local business support, homeless services, youth services, and other areas based on Council and community priorities.

In addition, the City has worked with non-profit partners such as the Friends of Manteca Parks and Recreation Foundation to support park programming and facility improvements. Manteca regularly pursues federal and state funding programs, including the Community Development Block Grant (CDBG) program, the Land and Water Conservation Fund (LWCF), and the Outdoor Recreation Legacy Partnership (ORLP), which provide matching funds for local park acquisition and development.

The City's ongoing efforts illustrate a proactive and diversified approach to funding parks, using a combination of grants, partnerships, and discretionary General Fund revenues, to maintain and enhance its existing park system. While General Fund revenues may be used for the acquisition and maintenance of parkland serving the existing population, Park Impact Fee revenues are restricted to the portion of parkland facilities needed to serve new development. Through these combined efforts, the City continues to strive to uphold its adopted park level of service consistent with the General Plan.

JUSTIFICATION FOR FEE INCREASE

Per AB 602, if a nexus study supports an increase to an existing fee, the local agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the prior fee program. In this update, while the general methodology used to determine the Park Impact Fee (Park Acquisition and Improvement Fee and Neighborhood Park In-Lieu Fee) remains consistent with the prior study, several refinements have been made to ensure compliance with the updated requirements of AB 602 and alignment with the City's Master Plan.

The updates include a more detailed and transparent documentation of assumptions, data sources, and updated cost allocations as required by AB 602, as well as adjustments to reflect current park facility needs identified in the Master Plan. Additionally, the updated fee reflects increases in land acquisition and construction costs since the adoption of the previous study, ensuring that the fee continues to provide a fair and proportional contribution toward the park facilities needed to serve new development. The City updates the fee each year based on the Engineering News Report (ENR) Construction Cost Index (CCI).

It is important to note that the ENR Construction Indices measure changes in the cost of a hypothetical bundle of labor and materials, not the full cost of an actual construction project. These bundles include selected inputs such as structural steel, cement, lumber, and basic labor wages, and track how the cost of purchasing these inputs changes relative to a base year.

The ENR indices do not reflect total project costs or bid prices. They exclude several major cost components that directly affect real-world construction pricing, including contractor overhead and profit, specialty trades, mechanical and electrical equipment, financing costs, permitting delays, subcontractor markups, and risk premiums. As a result, updating fees regularly with updated construction costs and other new information will help the City maintain its existing level of service.

Finally, per AB 602, the updated residential fee is per square foot versus a per unit fee in the previous study. These refinements maintain the integrity of the original methodology while ensuring that the fee program remains current, legally defensible, and consistent with State law and City policy objectives. The current fee is as of January 1, 2026.

Table 1-1 shows the current fee (converted to a residential fee per square foot using the unit size assumptions in this report) compared to the proposed fee in this Nexus Study. The current fee is as of January 1, 2026.

Table 1-1: Existing versus Proposed Fee

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

As mentioned previously, the park standards used in the 2016 Nexus Study and this updated Nexus Study are the same to calculate the fee, as shown below:

Park Standard	2016 Study	2026 Study	Existing Level of Service (2024 Census)
Neighborhood Parks	3 acres / 1,000 residents	3 acres / 1,000 residents	3.10 acres / 1,000 residents
Community Parks	1 acres / 1,000 residents	1 acres / 1,000 residents	0.96 acres / 1,000 residents
Special Use Parks	1 acres / 1,000 residents	1 acres / 1,000 residents	0.95 acres / 1,000 residents
Total	**5 acres/ 1,000 residents**	**5 acres/ 1,000 residents**	**5.01 acres / 1,000 residents**

The current fund balance included in the Fiscal Year 24-25 annual report of $25.5 million for Parks Acquisition & Improvement (Fund 500) and $4.3 million for the Neighborhood Park In Lieu Fee (Fund 510) is available for funding the facilities in **Appendix A** as well. This fund balance is excluded from the total fee program costs in **Appendix A**.

The parks included in this Nexus Study serve the growing population in the City and the fee increase will provide an appropriate adopted level of service for parks. As stated above, this level of service is consistent with the adopted General Plan standard, Parks Master Plan, and General Plan policies as well as Quimby Act requirements. The City has identified potential funding sources to fund the existing population's fair share of parkland and facilities. The City has shown an ongoing commitment to find funding for parks through general fund revenue and other funding sources. The City is currently working on updating their five-year CIP. The City has also been successful at securing grants in the past, thus showing commitment from the City to review other funding sources. The City will continue to identify funding sources and explore bonds or potential grants for parkland and facilities.

CAPITAL IMPROVEMENT PLAN

AB 602 requires large jurisdictions to adopt a CIP as part of the Nexus Study. This report fulfills that requirement by identifying the facilities associated with the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee. These facilities constitute the City's CIP for the park fee program and are summarized in **Table A-1** in **Appendix A.**

METHODOLOGY

DIFs require various findings to ensure that a reasonable relationship exists between the fee amount and the cost of the facility or portion of the facility attributable to the new development. Several methodologies are available to determine fee amounts. The most common methodologies are defined by the "Impact Fee Nexus Study Template" prepared for the California Department of Housing and Community Development (HCD) by the Terner Center for Housing Innovation at UC Berkeley. Choosing the appropriate methodology depends on the type of facility for which the fee is calculated and the availability of documentation to support the fee calculation. Below is a summary of the methodologies available to calculate the separate fee components in this report.

As detailed in **Chapter 3**, the fee calculations in this Nexus Study are based on an existing inventory-based methodology that has been adjusted to reflect the City's Quimby standards and adopted level of service, rather than strictly the existing level of service. This approach uses existing facilities and costs as the baseline, while incorporating planned improvements and cost adjustments necessary to comply with Quimby requirements and the Mitigation Fee Act and achieve City's adopted level of service for new development.

Existing Inventory Method

The Existing Inventory Method, also known as the "incremental method" uses a facility standard based on the ratio of existing facilities to the demand on the facilities by the existing service population on a cost per unit or cost per square foot basis. Under this approach, new development funds the expansion of facilities at the same standard currently serving existing development. The Existing Inventory Method ensures that no facility deficiencies are spread to future development. This method is appropriate and often used when a long-range plan for new facilities is not available and when planned facilities are similar in cost and nature to existing facilities.

Planned Facilities Method

The Planned Facilities method calculates the proposed fee based on the ratio of planned facilities to the increase in demand associated with new development. This method is appropriate when planned facilities have been defined by a long-range master plan or expenditure plan which includes specific facilities and cost estimates. As the Planned Facilities Method relies on a long-range master plan that may change as the plan is implemented, fees based on this methodology need to be regularly updated to remain consistent with the project lists and current plans.

System Plan Method

The System Plan Method utilizes an integrated approach to allocating the cost of existing facilities and the costs of planned facilities to the total development in the study area. This method is appropriate when calculating a systemwide fee in which new development will fund an integrated system of facilities at the future standard attributable to new development. By spreading the costs of an integrated system incorporating the existing facilities and planned facilities costs to the total development in the study area, this method ensures that new development only pays their proportional share of the total system costs and is not responsible for rectifying any existing deficiencies.

Section 2 POPULATION AND LAND USE ASSUMPTIONS

LAND USE TYPES

Per the adopted General Plan, the medium density designation provides for smaller single-family homes in more imaginative lotting arrangements, duplex and triplex development, smaller scale multi-family developments, including cottage homes, garden apartments, townhouses, and cluster housing, and mobile home parks. The density range will accommodate small lot single family homes that will typically be smaller in size and more affordable for residents. Furthermore, the General Plan Revised Addendum to the Environmental Impact Report for the Manteca General Plan Update (February 2024) includes future and existing growth for single family and multi-family units. Therefore, residential fees are calculated as single family residential and multi-family residential.

To ensure a reasonable relationship between each fee and the type of development, the land use categories used in this analysis are defined below:

- **Single Family Residential (SFR)**: Detached single-family dwelling units. This includes very low density, low density, and single-family medium density.
- **Multi-Family Residential (MFR)**: Attached residential project consisting of two or more units. Includes multi-family medium density and high density residential.
- **Accessory Dwelling Unit (ADU)**: A second unit, attached or detached from a single-family residential unit.

The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee does not include non-residential development. Some developments may include more than one land use type, such as a planned unit development with both Single- and Multi-Family uses. In these cases, the fees will be calculated separately for each land use type.

GROWTH FORECASTS

Growth projections are used as indicators of future demand for park facilities. The City's existing population, as well as buildout population projections, are used to calculate the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee. The following resources were used as part of this analysis:

- Estimated persons per household and existing population data were based on the 2024 US Census American Community Survey, consistent with Quimby Act requirements. As such, estimated park land acreage is based on the acreage in 2024**.**
- The future population estimate is based on the total residential units from the City's General Plan (including Amendment revisions), Revised Addendum to the General Plan EIR (prepared by De Novo Planning Group). The total single family and multi-family units are

multiplied by the estimated persons per household to arrive at the estimated population, which was reviewed by the City.

POPULATION METHODOLOGY AND PARK ACREAGE STANDARD

The Quimby Act provides that the park acreage standard per 1,000 residents shall be derived from the ratio of existing neighborhood and community park acreage to the total population of the city, county, or local public agency, as reflected in the most recent available federal census. In contrast, the Mitigation Fee Act does not prescribe a specific data source or the timing of the population data to be used in preparing a nexus study.

Accordingly, this Nexus Study utilizes the most recent available population estimates available from the federal census, in alignment with the Quimby methodology. The federal census is a recognized and reliable source of population data and provides a consistent basis for establishing the City's level of service. Applying a single, consistent population dataset for both subdivision (Quimby Act) and non-subdivision (Mitigation Fee Act) development provides consistency in fee calculations, avoids disparate treatment between development types, and simplifies fee administration. Furthermore, the City's existing level of service for neighborhood and community parks is slightly above both the maximum level of service recognized under the Quimby Act and the City's adopted standard of 5.0 acres per 1,000 residents. Therefore, this Nexus Study uses the 5 acres per 1,000 residents standard as the appropriate level of service for calculating park fees under the Quimby Act and Mitigation Fee Act. As such, the standard used in the Nexus Study is lower than the City's current level of service as calculated with 2026 data.

In addition, although the City has added both park acreage and population since the most recent federal census dataset (2024), these changes have occurred at a generally proportional rate, resulting in no material change to the City's existing park level of service. As a result, use of the federal census population data continues to provide a reasonable and representative basis for calculating the City's park level of service. **Table 2-1** shows the Buildout land use projections for the City.

Table 2-1: Land Use Projections

Land Use	Existing Development	Projected Growth	Buildout Development
Single Family Residential (1)	23,807	9,689	33,496
Multi-Family Residential (1)	3,800	10,485	14,285
Total	**27,607**	**20,174**	**47,781**

1 Existing Residential is based on the 2024 U.S. Census American Community Survey. Buildout projections are from the City of Manteca General Plan EIR Addendum (2024).

Source:
United States Census American Community Survey.
City of Manteca.
City of Manteca General Plan EIR Addendum (2024) and De Novo Planning Group Draft EIR.

SERVICE POPULATION

Table 2-2 identifies the existing service population in the City. The existing service population estimates are from the 2024 US Census American Community Survey. Because the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee are not charged to non-residential uses, **Table 2-2** only includes single family and multi-family residential land uses.

Table 2-2: Existing Service Population

Category	Total Persons	Weighting Factor	Service Population
Single Family Residential (1)	78,466	1.00	78,466
Multi-Family Residential (1)	9,922	1.00	9,922
Total	**88,388**		**88,388**

Notes:
1 Resident population estimates are from US Census 2024 American Community Survey, Tables B25032 and B25033. Estimates differ from the Parks Master Plan projections because this analysis only uses estimates within City limits and is required by Quimby law to utilize current Census data.

Source:
2024 American Community Survey, Tables B25032 and B25033.
City of Manteca.

Table 2-3 identifies the estimated population growth at buildout. It is important to note that the population projections used in the Nexus Study are limited to the existing City limits and do not include any potential future annexation areas or development outside the current existing City limits. The Nexus Study is required by the Mitigation Fee Act (AB 1600) to demonstrate a reasonable relationship between the impacts of identified new development and the public facilities funded by the fee. Because annexation areas are not yet part of the City's land use framework, their infrastructure demands are less certain, and the timing of annexation may be speculative; including such areas would introduce uncertainty into the fee calculation.

When future annexations or City boundary expansions occur and the City formally adopts land use plans or specific plans for those areas, a future update to the Nexus Study can incorporate those development assumptions and associated infrastructure needs at that time. Limiting the current analysis to the City's incorporated boundaries ensures that the fee program reflects only foreseeable, planned development and maintains compliance with the Mitigation Fee Act's nexus and proportionality requirements. The future population estimates differ from the Parks Master Plan because the Master Plan includes all future development, including planning areas outside the City limits.

Table 2-3: Projected New Population

Residential Land Use	Future Persons (Buildout)	Total Persons (Buildout) (2)	Weighting Factor	Future Buildout Service Population (3)	Total Service Population (Buildout)
Single Family Residential (1)	31,934	110,400	1.00	31,934	110,400
Multi-Family Residential (1)	27,377	37,299	1.00	27,377	37,299
Total	**59,311**	**147,699**		**59,311**	**147,699**

Notes:
1 Existing resident population data is from US Census Data Table B25032 & B25033 (2024).
2 Estimates differ from the Parks Master Plan as this analysis is based on the 2024 US Census ACS data and only includes buildout projections within current City
3 Future resident data is derived from the City of Manteca General Plan EIR buildout data.

Source:
American Community Survey, Tables B25032 and B25033 (2024).
City of Manteca.
City of Manteca General Plan EIR Addendum (2024) and De Novo Planning Group Draft EIR.

OCCUPANT DENSITY

Using Persons Per Household (PPH) data for residential units is a common metric used to establish a reasonable relationship between the demand created by the development project and the fees charged. Developers pay the fee based on the square footage of additional housing units, so the fee schedule must convert service population estimates to square footage. This conversion is done using the average occupant density factors by land use type shown in **Table 2-4**. The residential density factors were derived from the 2024 US Census American Community Survey.

Table 2-4: Population and Density Assumptions

Density Assumptions		
Residential [1]		
Single Family	3.30	Residents per dwelling unit
Multi-Family	2.61	Residents per dwelling unit

Notes:

1 Residents per dwelling unit derived from US Census American Community Survey 2024 5-Year Estimates: Table B25032 & B25033.

Source:

U.S. Census Bureau, American Community Survey and the U.S. Green Building Council.

AVERAGE UNIT SIZES

AB 602 requirement five (5), recommends that fees imposed on a housing development project be calculated proportionately to the square footage of proposed units in the development. This Nexus Study calculates a fee per unit and then uses the average unit size in the City for Single Family Residential and Multi-Family Residential, based on the estimated average size of recently constructed and planned residential development in the City to convert to a fee per square foot. The average unit size is based on the livable square footage of the residential units.

Basing the average unit size on livable square footage for all residential units is not only consistent with industry standard for fee calculations, but it also provides a strong nexus between the impact of the unit and the fee amount. A good example of industry standards are school fees in California. In California, school fees are based on assessable space, which means a quantity equal to the area (expressed in square feet) within the perimeter of a residential structure, not including the carport, communal walkway, garage, overhang, patio, enclosed patio, detached accessory structure or similar structure.

Multi-Family Residential projects that include communal spaces (i.e., clubhouse, maintenance facility, gym, etc.) will not be assessed impact fees on such areas as the impact is captured within the residential fees. Based on the estimated average size of planned new development within each residential category in the City of Manteca, the average unit sizes shown in **Table 2-5** are utilized in this study.

Table 2-5: Average Unit Sizes

Land Use	Average Unit Size (SF) [1]
Single Family	2,400
Multi-Family	1,200

Notes:

1 Based on the livable area of new construction in the City within the past two years and is consistent with other recently constructed and proposed developments in the area.

Source:

City of Manteca.
Harris & Associates survey of recently sold units.

The City will monitor the average size of new housing units in the City on an annual basis and if the average size of units is significantly less than anticipated, the fees may be updated as part of an updated Nexus Study to ensure the fee program does not fall short of expected revenue.

As detailed in the next section, the fee per square foot is calculated by dividing the fee per unit by the average size shown above for each residential unit type. Fees for Multi-Family Residential result in a higher fee per square foot than Single Family Residential due to the higher density of people per square foot of space.

The methodology for calculating the fees per unit results in a higher fee per square foot for Multi-Family Residential. The need for the facilities included in this Nexus Study is based on the number of people that these facilities must serve. Therefore, utilizing the average number of residents who reside in any density type based on census tract data is the most justified methodology for the fee. This relates the persons per household for Single and Multi-Family residential to the average size of the unit, which results in the fee per square foot. While Multi-Family Residential has a lower persons per dwelling unit assumption, the proportion of persons per square foot is higher than Single Family. This results in a fee that is based on the demand of those residents. Because the impact of each unit is based on the additional people generated by unit type, this methodology provides a reasonable relationship and rough proportionality between the amount of the fee charged and the burden posed by each residential unit. Moreover, because most Multi-Family units are smaller than Single Family units, the fee paid per dwelling unit will likely be lower for most Multi-Family Residential units than Single Family units. The average unit size used to calculate the Multi-Family Residential fee on a per-square-foot basis is conservative. Recent multi-family construction in the area has generally consisted of units that are 1,200 square feet or smaller. Using an average unit size of 1,200 square feet, which is on the larger end of typical new units, results in a lower fee per square foot.

Section 3 PARK DEDICATION AND IN-LIEU FEE AND PARK ACQUISITION AND IMPROVEMENT FEE

BACKGROUND

This section documents the reasonable relationship between new development in the City and the need for additional active parkland and recreational community buildings to accommodate new development and establishes the fees necessary to ensure that new development funds its proportionate share of those facilities. This Nexus Study updates the City's existing Park Fee program, which previously consisted of the Park Acquisition and Improvement Fee and the Neighborhood Park In-Lieu Fee. As part of this update, the City is amending the current Municipal Code to add provisions for the Park Dedication and In-Lieu Fee, consistent with the Quimby Act (California Government Code Section 66477). The former Neighborhood Park In-Lieu will be updated based on the City's existing park land standards and renamed the Park Dedication and In-Lieu Fee.

Consistent with the Quimby Act, the updated Park Dedication and In-Lieu Fee will fund the acquisition and development of eligible neighborhood, community, and special use park land to serve new subdivisions. The Park Dedication and In-Lieu Fee is based on the City's park level of service standard, applicable Quimby Act requirements, and parkland acquisition costs derived from the City's adopted Master Plan on a per-acre basis and is structured to ensure a reasonable relationship and rough proportionality between new development and the facilities funded. The Park Dedication and In-Lieu Fee applies only to residential subdivision development and is based on a standard of five (5) acres of parkland per 1,000 residents, consistent with Quimby requirements.

The Park Dedication and In-Lieu Fee amount reflects applicable park land acquisition costs only and does not include the cost of park improvements or facilities. While the fee calculation is limited to land costs, revenues collected may be used for both parkland acquisition and park facility improvements in accordance with the Quimby Act.

A residential subdivision that dedicates eligible parkland or constructs eligible park and recreational improvements may receive credits against the corresponding components of the City's park fee program. The eligibility, valuation, application, and administration of credits shall be determined by the City in accordance with the Quimby Act and the City's implementing ordinance. If an approved dedication or improvement fully satisfies an applicable parkland-acquisition or park-improvement obligation, no fee shall remain due for the corresponding component. If it satisfies only a portion of an applicable obligation, the City shall apply a proportionate credit against that component, as provided in the ordinance. Any land dedication, fee expenditure, or facility credit must serve the residents of the subdivision from which the requirement is generated and satisfy the City's applicable requirements.

The Park Acquisition and Improvement Fee consists of two components: (1) a land acquisition component, calculated using the existing level of service standard that has been capped based on the City's adopted parkland standard of five (5) acres per 1,000 and land cost assumptions in the Parks Master Plan, and (2) a facilities component, representing the cost of neighborhood, community, and special-use park facilities required to serve new residential development.

Non-subdivision residential development is subject to both the land acquisition and facilities components of the Park Acquisition and Improvement Fee. Subdivision development is subject to the applicable neighborhood park, community park, and special-use park facilities components of the Park Acquisition and Improvement Fee. The neighborhood, community, and special use park land obligation for subdivision development is addressed separately through the Park Dedication and In-Lieu Fee. Collectively, the land-acquisition obligations imposed on subdivision development will not exceed the obligation associated with the City's overall parkland standard of five (5) acres per 1,000 residents.

The updated park fees are based on funding a portion of the total facility cost outlined in the Master Plan of $833 million.[7] The combined fee programs are projected to generate approximately $358.6 million in fee revenue at buildout. The fee calculations allocate costs among the applicable fee components so that no land acquisition, park improvement, or facility cost is funded more than once, and each residential development project is charged for no more than its proportionate land-acquisition obligation based on the City's overall parkland standard of five (5) acres per 1,000 residents. For residential subdivision development, the combined neighborhood park, community park, and special-use park land-acquisition obligations will not exceed the subdivision's proportionate obligation based on the City's overall parkland standard of five (5) acres per 1,000 residents, regardless of whether the obligation is satisfied through land dedication, payment of an in-lieu fee, payment of applicable land-acquisition fee components, or a combination thereof. These costs reflect the parkland development assumptions outlined in the City of Manteca Parks and Recreation Master Plan Update (LPA Design Studios, Inc., (January 2026) and the City of Manteca Parks and Recreation Master Plan Cost Estimate, HLCM (October 2, 2025).

As summarized below, the fee calculations in this Nexus Study are based on an existing inventory-based methodology that has been capped based on the City's Quimby standards and adopted level of service, rather than strictly the existing level of service. This approach uses existing facilities and costs as the baseline, while incorporating planned improvements and cost adjustments necessary to maintain the Quimby requirements and City's adopted level of service for new

[7] Cost estimates vary slightly from the 2026 Parks Master Plan because City staff had additional information on facilities costs as of July 2026. The Parks Master Plan also excluded the land acquisition cost for neighborhood parks, which is included here. Furthermore, existing funding sources are excluded.

development. The neighborhood park, community park, and special-use park land-acquisition and facility allocations collectively do not exceed the City's overall standard of five (5) acres per 1,000 residents.

QUIMBY

The Quimby Act (California Government Code Section 66477) authorizes local jurisdictions to require the dedication of park land, the payment of in-lieu fees, or a combination of both, as a condition of approval for residential development. The Act establishes a default parkland dedication range of three (3) to five (5) acres per 1,000 residents. A jurisdiction may require dedication above the three-acre minimum only if it had an adopted parkland standard exceeding three acres per 1,000 residents at the time it adopted its Quimby Act ordinance, and that standard is supported by and consistent with the jurisdiction's adopted General Plan and the most recent Census data. The dedication requirement may not exceed five (5) acres per 1,000 residents

PARK CLASSIFICATIONS

The Parks Master Plan Update defines three types of parks: neighborhood parks, community parks, and special use parks. Neighborhood parks shall conform to the following general guidelines (specific details and standards to be determined within the Master Plan and current Standards and Specifications for Landscape Development):

- The typical minimum size shall be set to support active and passive recreation activities.
- The typical service area for a neighborhood park is approximately one-quarter-mile walking distance.
- Neighborhood parks shall include a turf area above the basin flood line of sufficient area to be used for playgrounds, sports, picnic areas, and other recreational facilities.

The General Plan also identifies the desire to use joint development of park and drainage detention basins in the development of Neighborhood parks.

Per the Master Plan, the City should fully define a park classification system of Neighborhood Park, Community Park, and Special Use Park/Facility to detail uses and acceptable features of each type of park. Master Plan recommended classification definitions are:

Neighborhood Parks

Typically, these parks serve the surrounding neighborhood for multiple uses. Park development may include play areas, small fields, benches, picnic tables, improved paths, and restroom facilities in larger neighborhood parks. Geographic range of users is up to one-quarter mile. Subclassifications of the Neighborhood Park category are necessary because of the varied nature of each "neighborhood" of the City.

Pocket Parks

These are typically smaller developed urban open space of a very small scale. Usually only a few residential lots in size or smaller, pocket parks can be tucked into and scattered throughout the urban fabric where they serve the immediate local population. These parks act as scaled-down neighborhood parks and often offer a variety of amenities including turf, planters, walkways, plazas, play areas for children, and picnic facilities. Pocket Parks do not provide restroom facilities or on-site parking. Pocket Parks generally fall into one of three categories:

- Downtown destination parks which are signature parks of interest to the broad community
- Downtown parks where neighborhood involvement in programming is most appropriate
- Small public spaces or beauty spots which are small islands within the urban environment and present opportunities to enhance the City's character and identity.

Linear Park

Typically, a long, narrow greenbelt along a public right-of-way or internally within or between lots of residential neighborhoods, these open spaces provide visual relief from developed land areas. These parks usually contain walking and bicycling trails and can also include small playgrounds or multi-use open turf areas. Recreation uses can be limited due to the typical narrow width of these spaces, but they can provide variety and neighborhood gathering spaces that embellish the overall park and open space system of the City.

Community Parks

Community parks meet the recreational needs of several neighborhoods and may also preserve unique landscapes and open spaces. These parks serve multiple uses, provide recreational facilities, and accommodate group activities not provided for in neighborhood parks. Community park sites should be accessible by arterial and/or collector streets. Geographic range of users is up to three (3) miles or City-wide if park contains a recreation complex.

Special Use Parks

This category refers to stand-alone parks that are designed to serve one particular use, such as a sports facility, skate park, or regional trail. These parks may serve a second or third use, but the primary use is prioritized regarding design, maintenance, and funding decisions.

The Master Plan also includes joint-use facilities. The last group of recreation lands requires definition because the facilities in these sites are included in the inventory, but the land is not owned or controlled by the City. Joint-use Facilities are parks that supplement community parks, serving broader City-wide recreation needs, and are commonly developed in conjunction with school districts. The parks contain various assets, often for active recreation, and are programmed accordingly. Restroom facilities and parking are generally provided for users. Geographic range of users is City-wide. The park inventory used in this Study does not include Joint-use Facilities.

SERVICE POPULATION

As detailed earlier, demand for services and the associated facilities is based on the City's future residential service population. The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee are not applied to non-residential development because workers typically do not use park and community recreation facilities and non-residential development does not increase the need for additional park and community recreation facilities. The calculation of the City's future service population as it relates to parks and recreation is shown in **Table 2-3.**

CURRENT LEVEL OF SERVICE

Per AB 602, when applicable, the nexus study shall identify the existing level of service for each facility, identify the proposed new level of service, and include an explanation of why the new level of service is appropriate. The Quimby Act, Government Code Section 66477 (a) (2) (A) states "the park area per 1,000 members of the population of the city…shall be derived from the ratio that the amount of neighborhood and community park acreage bears to the total population of the city…as shown in the most recent available federal census." For the purposes of this Nexus Study, Harris utilized the 2024 American Census Survey (ACS) five-year data for population figures. As such, the park acreage as of 2024 was also utilized to calculate the appropriate level of service. **Table 3-1** on the following pages estimates the parkland acres in the City, as of 2024 to be consistent with the Quimby Act. The park acreage as of 2026 is also included to provide the most current available inventory of the City's park system and to identify park facilities added since 2024; however, the 2026 acreage is not used to establish the Quimby Act or Mitigation Fee Act level-of-service calculation or used in this Nexus Study.

Table 3-1: Existing Park Facilities (as of 2024)

Facility	Address	2024 Acres	2026 Acres
Community Parks			
Civic Center	1001 W Center St	5.87	5.87
Library Park	320 W Center Street	1.75	1.75
Marion Elliot Park and Pool	245 S Powers Ave	3.71	3.71
Northgate Park	1750 Hoyt Ln	15.11	15.11
Senior Center	295 Cherry Ln	NA	NA
Union Road Tennis Park	245 N Union Rd	7.73	7.73
Woodward Park	710 E Woodward Ave	50.62	50.62
Subtotal Existing Community Parks		*84.79*	*84.79*
Special Use Parks			
Big League Dreams Sport Park(1)	1077 Milo Candini Dr	30.41	30.41
BMX Track	941 Spreckels Ave	6.70	6.70
Center St Tennis Court	311 W Center St	0.46	0.46
Manteca Park Golf Course (2)	305 N Union Rd	-	-
Morenzone Ballfield	1323 W Center St	3.30	3.30
Skate Park	Center St and Elm Ave	0.32	0.32
Spreckels Recreation Park	941 Spreckels Ave	3.27	3.27
Tidewater Bikeway	Lathrop Rd to Moffat Bl	38.16	38.16
Union Road Park	307 N Union Rd	1.50	1.50
Subtotal Existing Special Use Parks		*84.12*	*84.12*
Neighborhood Parks			
Antigua Park	1055 Collins St	5.08	5.08
Arbor Bend	2130 Basin Ln	9.27	9.27
Baccilieri Park	154 Stockton St	1.26	1.26
Bella Vista Park	1580 Bella Terra Dr	9.24	9.24
Button Estates Park	1457 Discovery Creek Dr	3.70	3.70
Captain Tom Moore Park	1905 Enchantment Dr		4.93
Chadwick Square Park	1953 London Ave	9.00	9.00
Colony Park	1232 Trailwood Ave	5.03	5.03
Cotta Park	505 Mission Ridge Dr	3.70	3.70
Crestwood Park	1901 Crestwood Ave	3.85	3.85
McGinnis Park / Curran Grove Park	196 Berndt Ave	4.50	4.50
Diamond Oaks Park	1179 Pestana Ave	6.46	6.46
Doxey Park	1355 Northgate Dr	8.40	8.40
Dutra Estates Park	2701 Ancestry St	5.27	5.27

Table 3-1: Existing Park Facilities (as of 2024)

Facility	Address	2024 Acres	2026 Acres
Neighborhood Parks			
Evan's Estate	365 Rina Dr	7.56	7.56
Kevin O'Neil Park/ Dutra Northeast	1282 Laurel Park Cr	1.76	1.76
Dutra Southeast Park	1850 Sparrowhawk St	11.41	11.41
Franciscan Park	1041 Elm Ave	4.02	4.02
Giles Memorial Park	545 W. Alameda St	4.00	4.00
Gonsalves/Cambridge Greenbelt	407 Fishback Rd	3.40	3.40
Graystone Park	810 Agate Ave	5.19	5.19
Hildebrand Park	431 Pine St	0.58	0.58
Jack Snyder Park	1489 Mirassou Drive	5.08	5.08
Laurel Park	2815 Denali Drive	-	6.20
Mayor’s Park	1440 Kelley Dr	4.03	4.03
Meadow Villa Park	Controllata St.	7.24	7.24
Mini Park	246 Elm St	0.17	0.17
Moffat Basin Park	800 Moffat Blvd	1.60	1.60
MonteBello Park	1250 Taburno Ave	2.99	2.99
North Main Park	1302 Dorona Ln	2.81	2.81
Oakview Park	3105 Bluff Oak Drive	-	(3)
Palmer Memorial Park	1495 Sephos St	5.14	5.14
Paseo Circle Park	1759 Buena Vista Dr	1.03	1.03
Pillsbury Park	890 Mono St	5.00	5.00
Primavera Park	1253 Primavera Ave	6.91	6.91
Quail Ridge Park	1020 Mission Ridge	3.07	3.07
Roberts Estates Park	1740 Rail St	5.07	5.07
Rodoni Park	1006 Lucio St	2.75	2.75
Sequoia Park	868 Wawona St	3.97	3.97
Shasta Park	955 E Edison St	10.96	10.96
Silva Park	2004 Pagola Av	5.03	5.03
Solera Park	1949 Memorial Lane	8.67	8.67

Table 3-1: Existing Park Facilities (as of 2024)

Facility	Address	2024 Acres	2026 Acres
Neighborhood Parks			
Southside Park	409 Oregon St	3.32	3.32
Springport Park	746 Pestana Ave	6.45	6.45
Springtime Park	1268 Springtime Ave	4.40	4.40
St. Francis Park	1273 Devonshire Ave	4.76	4.76
Stadium Plaza Park	2470 Daniels St	4.77	4.77
Terra Bella Park	1630 Luna Bella Ln	3.39	3.39
Terra Ranch Park	1855 Galleria Drive	5.45	5.45
Tesoro Park	1399 Tesoro Dr	9.51	9.51
Tony Marshall Park	1403 Meridian Drive	7.19	7.19
Union Ranch East Park	925 Raccoon Valley Dr	7.50	7.50
Union West Park	1291 Parkview St	3.64	3.64
Valley Vista Park	2277 Lazio St	-	6.94
Villa Ticino Park / Zurich Park	1970 Geneva Wy	5.60	5.60
Walnut Place Park	360 Victory Ave	2.04	2.04
Wildflower Park	1630 Kasnak Drive	-	(3)
William Martin Park	1605 Maywood Ave	1.56	1.56
Willie Weatherford Park	2405 Dilip Dr	4.47	4.47
Wilson Park	224 W Center St	0.37	0.37
Yosemite Park	600 El Portal Ave	5.00	5.00
Yosemite Square Park	TBD	-	(3)
Subtotal Neighborhood Parks		*273.62*	*291.69*
Total Park Facilities Acreage		**442.53**	**460.60**

1 Excludes the acerage for the detention basin and brewery.

2 The acreage for the Manteca Golf Course is not included in this study, which is consistent with the Parks Master Plan. Even though the golf course is public, typically golf course acreages are not included in the acreage calculation because it is not usable for general recreational purposes, is fee based, and serves limited populations.

3 These parks have been built or are currently under construction but have not been accepted by the City.

Source:

City of Manteca Parks and Recreation Master Plan Update, Table 4-2 (January 2026).

City of Manteca Staff.

As shown in **Table 3-1**, as of 2024, the City's park system includes 442.53 acres of neighborhood, community, and special use parks, providing 5.01 acres of park facilities per 1,000 residents. The existing level of service is slightly above the current General Plan standard of five (5) acres of parkland per 1,000 residents. Future development will only be required to supply five (5) acres of parkland per 1,000 persons. The existing level of service, as of 2024, is demonstrated in **Table 3-2**.

Table 3-2: Existing Level of Service Per Resident (as of 2024)

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**

Notes:

1 2024 parkland data from the City of Manteca and the City of Manteca Parks and Recreation Master Plan Update, January 2026.

2 Existing service population comprises only of residents and does not factor in non-residential development. Resident population estimates are from US Census 2024 American Community Survey, Tables B25032 and B25033. Estimates differ from the Parks Master Plan projections because this analysis only uses estimates within City limits and is required by Quimby law to utilize current Census data.

Source:

City of Manteca Parks and Recreation Master Plan Update, January 2026.
City of Manteca.
US Census 2024 American Community Survey, Tables B25032 and B25033.

PLANNED LEVEL OF SERVICE

The City has established a planned level of service of five (5) acres of developed public parkland per 1,000 residents, consistent with the Quimby Act and as adopted in the City's General Plan and Park Master Plan. This standard represents the maximum parkland dedication level permitted under the Quimby Act and serves as the City's adopted parkland standard for evaluating new development.

This Nexus Study applies the City's adopted and existing standard of five (5) acres of developed public parkland per 1,000 residents to new development to ensure that growth maintains, at a minimum, the City's planned park level of service. New development is therefore required to contribute its proportionate share toward parkland acquisition and park and recreational facility improvements necessary to serve the additional population generated by development. The proposed level of service of five (5) acres per 1,000 residents is appropriate because it does not exceed the City's existing level of service.

Quimby Act Applicability

The Quimby Act applies to residential land subdivisions and authorizes the dedication of land, payment of in-lieu fees, or a combination thereof, for neighborhood and community park purposes. The Quimby Act does not apply to residential development on parcels that are not subject to the Subdivision Map Act. Under the Quimby Act, the in-lieu fee is calculated to fund the acquisition of the same amount of parkland that would otherwise be required to be dedicated by the subdivider, based on the City's adopted acreage standard of five (5) acres per 1,000 residents for parks.

If a subdivider provides park and recreational improvements on dedicated land, the value of those improvements, including any installed equipment, may be credited against the required park land dedication or in-lieu fee in accordance with the City's ordinance and Government Code Section 66477.

Mitigation Fee Act Consistency

Application of the City's General Plan park standard to new development is consistent with the Mitigation Fee Act (California Government Code Section 66001), which provides that a fee may include the costs attributable to increased demand for public facilities reasonably related to a development project in order to (1) maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the General Plan.

As shown in **Table 3-2**, the City's existing park level of service slightly exceeds the adopted standard of five (5) acres per 1,000 residents. In compliance with Government Code Section 66001, the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee is calculated using the City's adopted standard of five (5) acres per 1,000 residents, and revenues from new development are not used to remedy existing deficiencies in park facilities.

Parkland Needs from Future Growth

Table 3-3 estimates the additional parkland required to serve future population growth while maintaining the City's adopted standard of five (5.0) acres per 1,000 residents. Based on projected population increases, it is estimated that approximately 297 additional acres of developed parkland will be required to serve future development within the City.

Table 3-3: Estimated Parkland Acres Required

Land Use	Anticipated Growth Service Population	Neighborhood Park Acreage (1)	Community Park Acreage (1)	Special Use Park Acreage (1)	Total Acreage
Single Family Residential (2)	31,934	95.80	31.93	31.93	**159.66**
Multi-Family Residential (2)	27,377	82.13	27.38	27.38	**136.89**
Total	**59,311**	**177.93**	**59.31**	**59.31**	**296.55**

Notes:

1 The City's General Plan standard of 5 acres of developed parkland per 1,000 residents (3.0 acres of neighborhood parks, 1.0 acres of Community Parks, and 1.0 acres of Special Use Parks. Park acreage estimates differ from the Parks Master Plan estimates because this analysis only utilizes projected population within current City limits.

2 Future resident population based on projected land uses in the City of Manteca Draft EIR and population per household derived from population and unit data from US Census Data Table B25032 & B25033 (2024).

PARK COST

The parkland development costs applied in this analysis are as follows. HLCM, Inc. provided cost estimates for Section 6.1 Funding and Implementation Strategies, for the Parks Master Plan. This Nexus Study utilizes the same costs as the Parks Master Plan for design and construction costs. Existing facilities are of the same value as the new facilities. Land acquisition costs were derived from recent, comparable vacant land transactions in Manteca. While this research supported a cost per acre of $550,000, this Nexus Study uses a more conservative cost per acre to address comments from the Building Industry Association.

- **Neighborhood Parks**
  - Land Acquisition for Subdivision Development (Quimby): $250,000[8] per acre
  - Land Acquisition for Non-Subdivision Development: $250,000 per acre
  - Design / Construction: $800,000 per acre
  - **Total (either Subdivision or Non-Subdivision): $1,050,000 per acre**
- **Community Parks**
  - Land acquisition: $143,500[9] per acre
  - Design / Construction: $1,250,000 per acre
  - **Total: $1,393,500 per acre**

[8] Following consultation with City staff and representatives of the Building Industry Association, the parkland acquisition cost used in this analysis differs from the cost identified in the adopted January 2026 Parks Master Plan Update. Although comparable land sales in the region indicated land values of up to $550,000 per acre, the City selected a more conservative value of $250,000 per acre for purposes of this analysis, taking into consideration comments received from the Building Industry Association. This value is used to estimate the cost of acquiring parkland needed to serve new residential development and to calculate the parkland acquisition component of the proposed fee.

[9] The community parks land cost per acre is based on 60 acres at $108,000, which the City is currently in escrow to acquire and an additional 20 acres at $250,000 for the planned 80 acres of community parks per the Parks Master Plan.

- **Special Use Parks**
    - Land acquisition: $250,000 per acre
    - Design / Construction: $1,250,000 per acre
    - **Total: $1,500,000 per acre**

These costs form the basis for calculating the updated Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee and represent the best available information on land acquisition and development costs for park facilities in the City.

FEE METHODOLOGY

As stated earlier, the park fees are based on an 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. Under this approach, revenue is calculated using the City's existing level of service, adjusted to the City's Quimby standard and adopted level of service, and is then applied to the estimated costs to acquire and develop park facilities needed to serve new development.

As stated in the "Impact Fee Nexus Study Template" prepared for the HCD by the Terner Center for Housing Innovation at UC Berkeley, under the Existing Inventory Method, "new development will fund the expansion of facilities at the same standard as currently used to service existing development." This method establishes a facility standard based on the ratio of existing facilities to the existing service population on a per-capita cost basis. Under this approach, new development funds its proportionate share of expanding facilities at the same standard currently serving existing residents. The Existing Inventory Method ensures that existing facility deficiencies are not passed on to future development.

The Impact Fee Nexus Study Template also describes the Planned Facilities Method as one that "estimates the costs for future facilities needed to serve new development based on a long-range expenditure plan for these future facility costs." This methodology is appropriate where planned facilities are primarily intended to serve new development. The Planned Facilities Method involves identifying the types of public facilities required to accommodate future growth and estimating their associated costs, which may include improvements or refurbishment of existing facilities necessary to maintain the City's adopted level of service. This methodology is specifically used to cross-check the maximum proposed fees to ensure that these fees do not exceed the cost of the new facilities.

The park fees are calculated based on the estimated number of new residents generated by each new development project. The fee has an essential nexus to the City's interest in ensuring that adequate park facilities are available to serve new development. As demonstrated in this Nexus Study, the fee methodology establishes that the fees are roughly proportionate to the demand for new park facilities created by new development. Moreover, the fee includes only development's fair share of park land and facility costs attributable to future growth and excludes costs associated with serving the City's existing population. Accordingly, the fees do not exceed what is necessary to mitigate the impacts of new development.

The Park Dedication and In-Lieu Fee is calculated based on the City's adopted Quimby Act parkland standard of five (5) acres of parkland per 1,000 residents. For residential subdivision development, the required parkland dedication is determined by multiplying the projected population generated by the City's existing level of service and then adjusted to the City's adopted Quimby parkland standard. When a subdivision does not dedicate the full amount of required parkland, the in-lieu fee is imposed. The Park Dedication and In-Lieu Fee is based solely on park land acquisition costs and does not include a park facility or improvement component. Consistent with Quimby Act requirements, in-lieu fee revenues may be used for park land acquisition and park improvements that serve the subdivision, and subdivision developers may receive credits against the in-lieu fee for eligible park facilities they construct that serve the subdivision.

The Park Acquisition and Improvement Fee consists of two components:

1. Land Acquisition Component: calculated using the existing level of service standard adjusted to the City's adopted parkland standard and land cost assumptions in the Parks Master Plan. The overall land standard is allocated among the applicable neighborhood park, community park, and special-use park land-acquisition components, as identified in this Nexus Study; and

2. Facilities Component: representing the cost of neighborhood, community, and special-use park facilities required to serve new residential development.

Non-subdivision residential development is subject to both the land acquisition and facilities components of the Park Acquisition and Improvement Fee. Subdivision development is subject to the applicable neighborhood park, community park, and special-use park facilities components of the Park Acquisition and Improvement Fee. The neighborhood, community, and special use park land obligation for subdivision development is addressed separately through the Park Dedication and In-Lieu Fee.

Collectively, the land-acquisition obligations imposed on subdivision development will not exceed the obligation associated with the City's overall parkland standard of five (5) acres per 1,000 residents. For purposes of this Nexus Study, the fee analysis separately identifies and quantifies the land acquisition and facilities components. The specific legal distinctions between the fees, including their application and crediting provisions, will be implemented consistent with this framework and further specified in the fee adoption resolution.

This report is designed to satisfy the applicable Nexus requirements of the Mitigation Fee Act (AB 1600), AB 602 guidance, Quimby Act requirements, and provide the necessary technical analysis to support the adoption of the updated fees. The fees may take effect sixty (60) days after the City's final action establishing and authorizing their collection. According to the City, the updated Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee will take effect on January 1, 2027.

As shown in **Table 3-4**, the park land acquisition and park facility cost per resident are calculated by dividing total park land acquisition costs and total park facility costs by the City's adopted parkland standards of three (3) acres of neighborhood parks per 1,000 residents, one (1) acre of community parks per 1,000 residents, and one (1) acre of special-use parks per 1,000 residents.

Table 3-4: Park Development Impact Fee Cost per Resident

Park In-Lieu	Neighborhood Parks		Community Parks	Special Use Parks	Total[4]	
	Subdivision (Quimby) [3]	*Non Subdivision*			*Subdivision (Quimby)*	*Non Subdivision*
Park Land Cost per Acre [1]	$ 250,000	$ 250,000	$ 143,500	$ 250,000		
Park Facility Cost per Acre [1]	$ 800,000	$ 800,000	$ 1,250,000	$ 1,250,000		
Required Acres/1,000 Residents [2]	3.0	3.0	1.0	1.0		
Land Acquisition Cost per Resident	$ 750.00	$ 750.00	$ 143.50	$ 250.00	$ 1,143.50	$ 1,143.50
Park Facility Cost per Resident	$ 2,400.00	$ 2,400.00	$ 1,250.00	$ 1,250.00	$ 4,900.00	$ 4,900.00
Total	**$ 3,150.00**	**$ 3,150.00**	**$ 1,393.50**	**$ 1,500.00**	**$ 6,043.50**	**$ 6,043.50**

Notes:

1 After consulting with City staff and representatives of the Building Industry Association, park land costs used in this analysis differ from the Parks Master Plan Update, January 2026. While comparable land sales in the region supported a cost per acre of up to $550,000, this study uses a more conservative cost of $250,000 per acre to address the concerns of the BIA. The Nexus Study includes these costs to satisfy Quimby requirements.
Furthermore, the community parks land cost per acre is based on 60 acres at $108,000, which the City is currently in escrow to acquire and an additional 20 acres at $250,000 for the planned 80 acres of community parks per the Parks Master Plan.

2 Park level of service standards from City of Manteca Parks Master Plan Update, January 2026.

3 The Quimby Act requires the developers of subdivisions to provide for the dedication of land or the payment of fees for parks and recreation purposes as a condition of subdivision approval. Local governments can choose to require land dedication, fees, or a combination of both, and can decide which option is most appropriate based on local planning and community needs. For the purposes of this analysis, Harris is utilizing the same land acquisition costs as used for both subdivisions and non subdivisions.

4 Either the Subdivision (Quimby) fee or the non subdivision fee would be applicable, not both.

FEE SUMMARY

The Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee per unit are calculated by multiplying the cost per resident/capita by the average number of residents per unit type (density). The fee per unit must then be converted to a fee per square foot by taking the total fee per unit and dividing by the estimated average unit size for each land use to arrive at the fee per square foot.

The calculated Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee per square foot are shown in **Table 3-5** and **Table 3-6**. A development project pays either the Quimby Fee or the Non-Subdivision fee, but not both. The calculations include the administrative fee.

Table 3-5: Park Fee Per Square Foot

Residential	Density	Average Unit Size (SF)	Total Cost Per Capita			Subtotal Fee Per Unit			Program Admin (2.5%) [1]			Total Fee Per Unit			Total Fee Per SF		
			Land Acquisition		Park Facility	Land Acquisition		Park Facility	Land Acquisition		Park Facility	Land Acquisition		Park Facility	Land Acquisition		Park Facility
			Subdivision (Quimby)	*Non Subdivision*		*Subdivision (Quimby)*	*Non Subdivision*		*Subdivision (Quimby)*	*Non Subdivision*		*Subdivision (Quimby)*	*Non Subdivision*		*Subdivision (Quimby)*	*Non Subdivision*	
Neighborhood Parks																	
Single Family	3.30	2,400	$ 750.00	$ 750.00	$ 2,400	$ 2,471.94	$ 2,471.94	$ 7,910.21	$ 61.80	$ 61.80	$ 197.76	$ 2,533.74	$ 2,533.74	$ 8,107.97	$ 1.06	$ 1.06	$ 3.38
Multi-Family	2.61	1,200	$ 750.00	$ 750.00	$ 2,400	$ 1,958.29	$ 1,958.29	$ 6,266.53	$ 48.96	$ 48.96	$ 156.66	$ 2,007.25	$ 2,007.25	$ 6,423.19	$ 1.67	$ 1.67	$ 5.35
Community Parks																	
Single Family	3.30	2,400	$ 143.50	$ 143.50	$ 1,250	$ 472.96	$ 472.96	$ 4,119.90	$ 11.82	$ 11.82	$ 103.00	$ 484.78	$ 484.78	$ 4,222.90	$ 0.20	$ 0.20	$ 1.76
Multi-Family	2.61	1,200	$ 143.50	$ 143.50	$ 1,250	$ 374.69	$ 374.69	$ 3,263.82	$ 9.37	$ 9.37	$ 81.60	$ 384.06	$ 384.06	$ 3,345.42	$ 0.32	$ 0.32	$ 2.79
Special Use Parks																	
Single Family	3.30	2,400	$ 250.00	$ 250.00	$ 1,250	$ 823.98	$ 823.98	$ 4,119.90	$ 20.60	$ 20.60	$ 103.00	$ 844.58	$ 844.58	$ 4,222.90	$ 0.35	$ 0.35	$ 1.76
Multi-Family	2.61	1,200	$ 250.00	$ 250.00	$ 1,250	$ 652.76	$ 652.76	$ 3,263.82	$ 16.32	$ 16.32	$ 81.60	$ 669.08	$ 669.08	$ 3,345.42	$ 0.56	$ 0.56	$ 2.79

Notes:

1 An administrative fee of 2.5% is included in the fees shown for (1) legal, accounting, and other administrative support and (2) development impact fee program administration costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analysis. The administration fee is calculated on a fee by fee basis. Please refer to the individual fee calculation tables for a breakdown of the administration fee.

Table 3-6: Park Impact 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 Non 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 Non Subdivision Facility Fee		**$ 6.90**	**$ 10.93**
Total Non Subdivision Park Fee[2]		**$ 8.51**	**$ 13.48**

Notes:

1 The proposed fee includes the administrative portion of the fee.

2 Each project will be assessed under either the subdivision fee schedule or the non-subdivision fee schedule, as applicable, but not both. In no event will the total fees imposed on a project exceed the applicable maximum fee established in this Study based on the City's overall parkland standard of five (5) acres per 1,000 residents. Non-subdivision residential development is subject to the land-acquisition and park-facilities components of the Park Acquisition and Improvement Fee. Subdivision development is subject to the applicable neighborhood park, community park, and special-use park facilities components of the Park Acquisition and Improvement Fee. The neighborhood park land obligation for subdivision development is satisfied separately through parkland dedication or payment of the Park Dedication and In-Lieu Fee. The community park and special-use park land obligation for subdivision development is satisfied separately through payment of the Park Dedication and In-Lieu Fee. The fee calculations allocate costs among these components to avoid duplicate charges for the same land acquisition or park improvement.

REVENUE PROJECTIONS

Table 3-7 summarizes the anticipated Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee revenue at buildout. The revenue will be available to build new development or expand the City's park development to meet the needs of new residents. Based on the service population estimates it is anticipated that, at buildout, approximately $358.6 million will be either collected or facilities dedicated in-lieu, for neighborhood, community, and special use parks. **The anticipated revenue below does not include an administrative portion of the fee.**

Table 3-7: Anticipated Park Impact 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.

Table A-1 in **Appendix A** will serve as the Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee CIP list as required by AB 602 that includes the projects funded by the fee revenue. The table identifies each of the facilities that will be paid for, in part or whole, by the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee. The City will use the CIP facilities identified in the Nexus Study to guide their five-year CIP budget based upon City need and timing of securing adequate revenue. As more precise construction timelines are determined, the City will update the CIP annually, pursuant to Government Code 66002.

NEXUS REQUIREMENT SUMMARY

AB 1600 requires that public agencies satisfy five requirements when establishing, increasing, or imposing a fee as a condition of approval of a development project. The required findings are as follows:

Requirement 1: Identify the purpose of the fee.

The purpose of the Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee are to fund park development needed to serve new development in the City. To accommodate these needs, new facilities will be built, the City will acquire additional parkland, or existing facilities will be expanded. Each new resident creates a demand for additional parks, such as Neighborhood, Community and Special Use Parks. The City's Quimby standard and adopted standard in the General Plan is to provide five (5) acres of park facilities per 1,000 people. The General Plan goal is further defined as a neighborhood park standard of three (3) acres per 1,000 residents, community park standard of one (1) acre per 1,000 residents, and special use parks standard of one (1) acre per 1,000 residents. This standard is also consistent with the Parks and Recreation Master Plan. These facilities are shown in **Table A-1** in **Appendix A**.

Requirement 2: Identify the use of the fee.

The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee will be used to fund the City's Parks listed in **Table A-1** in **Appendix A**, which may be amended by the City Council pursuant to Government Code section 66002.

Requirement 3: Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee will be used to fund the park development projects listed in **Table A-1** in **Appendix A**, as amended under Government Code 66002. Residential development is responsible for paying its fair share to maintain the City standard. **Table 3-4** calculates the cost per capita. The cost per capita is then spread to each land use based on the density factor ensuring a reasonable relationship between the fees use and the type of development project. These calculations are shown in **Table 3-5**.

Requirement 4: Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

Each new development is anticipated to generate new residents. The addition of these new residents directly creates the need for new park facilities. These facilities are necessary to maintain the Quimby and General Plan standard of five (5) acres per 1,000 residents. The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee are based on the number of applicable residents each new development is expected to generate, thus ensuring that the need for the park is directly related to a particular development's impact.

Requirement 5: Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

The Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee will fund the development of park facilities that are required to serve the new development in the City. As new development occurs, new park facilities are necessary to meet the City's Quimby and General Plan standard of five (5) acres of park per 1,000 residents. The Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee are calculated by taking the cost of new park development for each park type times the neighborhood park standard of three (3) acres per 1,000 future persons, community park standard of one (1) acre per 1,000 future persons, and special use parks standard of one (1) acre per 1,000 future persons to determine the park cost per capita. These parks and costs are summarized in **Table 3-2** and **Table 3-5.** The per square footage fee attributable to new development is calculated and shown in **Table 3-5** and **Table 3-6**, ensuring that new development does not pay more than their fair share of the facilities.

Section 4 IMPLEMENTATION AND ADMINISTRATION

FEE ADJUSTMENT PROCEDURES

The Park Dedication and In-Lieu Fee and Park Acquisition and Improvement Fee may be adjusted periodically to reflect revised park facility requirements, receipt of funding from alternative sources (i.e., state, or federal grants), revised facilities or costs, changes in demographics, changes in average unit square footage, or changes in the land use plan. In addition, the fees will be automatically updated each year on July 1st based on the 20-Cities ENR CCI. The ENR CCI is a widely recognized benchmark tracking fundamental construction costs and offers reliable data for inflation adjustment in public works. The adjustment shall reflect the change in the Construction Cost Index from June one year to June the following year, and developer shall pay those fees in place at time payment is due. In no event shall the fees be less than in any previous year.

TIMING OF FEE PAYMENT

Fees will be collected at the time the building permit for the project is issued. Unless otherwise required by law, the fee amount will be equal to the fees in effect at the time a developer/applicant submits a complete and adequate building permit application.

All residential projects will pay a fee based on the livable square footage of the residential unit(s). For high-density residential projects (defined in the General Plan as high-density residential development with multi-family dwellings, including multi-family townhomes, apartments, and condominiums), the fees will be due at the time of the building permit for each building. For high-density residential projects with communal space, the non-residential communal portion (e.g., clubhouse, maintenance facility, gym, etc.) will not be assessed impact fees as the impact is assumed to be captured in the residential fees.

ADMINISTRATIVE FEE

The City oversees the implementation and administration of the Park Dedication and In-Lieu Fee and the Park Acquisition and Improvement Fee, consistent with the requirements of the Mitigation Fee Act. A two and a half percent (2.5%) Administration Fee is added to fund the costs of the City's management and ongoing fee administration, collection, and reporting. This includes costs associated with City staff and consultant time, studies, and administration to support the fee. Industry standards range from three to six percent (3-6%) of the fee for the administrative component of a development fee program. The administrative functions include, but are not limited to, the following:

- Annual fee adjustments
- Annual fee reporting

- Additional fee reporting every five years
- Posting of nexus studies and fee schedules on the City's website
- Nexus study updates every eight years (an AB 602 requirement)
- Master Plans necessary to support the Nexus study updates
- Staff and consultant time related to fee preparation, collection, tracking, and administration
- Staff and consultant time needed to track credits and reimbursements for improvements constructed in the fee program

In addition to the administrative activities, the City is responsible for using fee revenues to plan for and construct required capital facilities. A two and a half percent (2.5%) administrative fee is included in this Nexus Study given the additional fee reporting requirements of AB 516, posting of information per AB 1483, Nexus Study updates every eight years per AB 602, and additional staff time to administer this fee program and the potential for a Master Plan in the future to support a Nexus Study update.

CREDITS AND REIMBURSEMENT POLICIES

Consistent with the City's Ordinance for park fees, the Parks Planning and Development Manager or City Council may, at its discretion, accept the dedication of eligible land and/or park and recreation facilities in lieu of all or a portion of the applicable fees. The Parks Planning and Development Manager will determine the amount of land required and the value of any fee credit provided.

Credits will generally be based on the applicable amounts identified in the CIP list in Appendix A for the type and quantity of land or facilities provided. If the dedicated land or facilities are not included in the Nexus Study CIP, the Parks Planning and Development Manager will determine the credit based on the City's estimated cost to acquire comparable land or construct comparable facilities. The City will accept land or facilities in lieu of fee payment only when they are eligible under the fee program and satisfy the City's current standards and specifications for park and landscape development.

See the City's ordinance for the controlling requirements governing land dedications and fee credits.

PROGRAMMING REVENUES WITH THE CIP

The City should maintain its CIP to adequately plan for future infrastructure needs. The CIP should commit all projected fee revenues and fund balances to specific projects that are necessary to serve growth. The CIP provides documentation necessary for the City to hold funds in a project account for longer than five years, if necessary, to collect sufficient funds to complete a project. This report outlines the projects that are to be funded with this fee program and forms the basis of the CIP, as identified in **Appendix A**. The CIP is based on the projects in the adopted City of Manteca Parks and Recreation Master Plan Update prepared by LPA Design Studios, Inc. (January 2026) and City of Manteca Parks and Recreation Master Plan Cost Estimate, R5, prepared for LPA Design Studios, Inc. (October 2, 2025).

ACCESSORY DWELLING UNITS

An accessory dwelling unit (ADU) is a second unit that is attached or detached from a single-family home. Pursuant to Government Code Section 66324(c)(1) and in accordance with Assembly Bill No. 881 approved on October 9, 2019, Park Development Impact fees will not be charged for an ADU that is less than 750 square feet. For an ADU that is 750 square feet or larger, the ADU will be charged proportionately in relation to the square footage of the primary dwelling unit. Since the residential fees are now being charged on a square footage basis, ADU fees will be calculated by multiplying the Single-Family Residential fee by the ADU's square footage. Specialized Development Projects

The fees in this report may not apply to specialized development projects, such as golf courses, cemeteries, sports stadiums, or other specialized land uses. For specialized development projects the City will review the development's impacts to determine the applicable fees. The fee rates presented in this Nexus Study may be reduced, exempted, or waived under certain circumstances as determined by the City. Any exemption or reduction in fees will be based on the City's independent analysis and review of the subject property.

Some developments may include more than one land use type. In these cases, the fee is calculated separately for each land use. The City has the discretion to impose the fees based on the specific aspects of a proposed development regardless of zoning. The fee imposed should be based on the land use type that most closely represents the impacts of the development.

REBUILD OR EXPANSION PROJECTS

For reuse, expansions, density increasing, or rezone projects, the developer shall only be responsible for paying fees for the intensification or expansion. The City will review the new development's impacts to determine the applicable fees on a case-by-case basis.

In cases of rebuilding a structure after a demolition, impact fees will not be assessed on the rebuild to the extent that the overall size and use of the new structure is similar to the structure prior to demolition. Similarly, in cases of disaster, impact fees will not be charged on the rebuilding of the structures that were affected by the disaster to the extent that the overall size and use of the new structure is the same as the structure destroyed by the disaster. Impact fees for the new structure will be calculated based on the new rebuilt structure and the credit for the impact fees in place at that time for the previous structure, and the difference between these fees will be assessed. No refunds will be made for rebuilds that have a lower impact fee than the previous structure.

APPENDIX A: CAPITAL IMPROVEMENT PLAN

Table A-1: Capital Improvement Plan (page 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 Land[2]							
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
Community & Specialty Parks Subtotal			*$ 452,382,800*			*$ 425,030,140*	
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*	

Table A-1: Capital Improvement Plan (page 2 of 2)

Facility	Location	Acreage	Estimated Cost [8]	Other Funding Amount	Other Funding Sources	Costs Eligible for DIF	Anticipated Construction Year
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	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**	

Notes:

1 Excludes the costs for the field renovations, field fencing, and sports lighting. Costs differ from the Parks Master Plan (2026), as City Staff had additional cost information as of July 2026.

2 After consulting with City staff and representatives of the Building Industry Association, park land costs used in this analysis differ from the Parks Master Plan Update, January 2026. While comparable land sales in the region supported a cost per acre of up to $550,000, this study uses a more conservative cost of $250,000 per acre to address the concerns of the BIA.

3 The Parks Master Plan (2026) and the City's Active Transportation Plan identifies a need for additional biking and walking trails to better connect parts of the City. As development occurs, additional trails and linkages should be built.

4 Per the Parks Master Plan (2026) planned park and trail facilities include the following: Villa Ticino West – Unit 3 – Valley Vista Park (6.94 acres); Yosemite Square – Yosemite Square Park (7.79 acres); Griffin – Unit 7 Park (2.60 acres); Griffin – Unit 9 Park (1.75 acres); Griffin – Unit 10 Park (1.98 acres); Griffin – Phase E Park (3.30 acres); Machado Ranch – Phase 2 Park (4.70 acres); Machado Ranch – Phase 3 Park (6.50 acres); The Trails – Park 2 (3.41 acres); Kiper at Indelicato Park (3.30 acres); The Trails – Park 3 (7.20 acres); The Trails – Park 4 (7.13 acres); The Trails – Park 5 (3.76 acres); The Trails – Park 6 (1.23 acres); The Trails – Park 7 (0.95 acres); and Hat Ranch – Phase 2 – Pillsbury Estates Expansion (6.90 acres and 8.90 acres).

5 The total cost for new Linear Parks and Trails is based on $800,000 per acres, which is lower than the Parks Master Plan.

6 Per the Parks Master Plan (2026) in order to meet a ratio of 3 acres of neighborhood park per 1,000 residents, 344.3 acres of additional neighborhood park(s) will be required by 2040. 100.5 of these acres can be met by currently planned parks and subdivisions, while the remaining 243.8 acres must be accounted for by build-out. The pace of neighborhood park development should match development pace of new homes, resulting in approximately 81.3 acres every five years. The total acres differs slightly from the Nexus Study based on population projection assumptions. The total cost her differs slightly from the Parks Master Plan, but is based on $800,000 per acre.

7 Removed Spreckles Park & BMX Track per direction of the City.

8 Land acquisition is included in the cost estimate for all parks. The City demonstrates a long-standing commitment to funding and maintaining parkland for both existing and future residents through multiple funding mechanisms. The City leverages multiple funding sources beyond Park Fees including grants, reserve funds, General Fund contributions, and partnerships. As early as 2009, Manteca had more than 20 park projects with over $3.3 million that included a variety of funding sources outside of impact fees. The City developed the Big League Dreams sports complex through a public-private partnership. In 2024, the City voted to place a 3/4-cent sales tax increase to address critical needs. Measure Q funds roadway and infrastructure repairs; neighborhood patrols and crime prevention efforts; fire protection services; quality of life programs such as parks, public facilities, local business support, homeless services, youth services, and other areas based on Council and community priorities. The City works with non-profit partners such as the Friends of Manteca Parks and Recreation Foundation to support park programming and facility improvements. Manteca regularly pursues federal and state funding, including the Community Development Block Grant program, Land and Water Conservation Fund, and the Outdoor Recreation Legacy Partnership.

Source:

City of Manteca Parks and Recreation Master Plan Update and Cost Estimates prepared by LPA Design Studios, Inc. (January 2026) and the City of Manteca.