

CITY OF SAN MARCOS

DEVELOPMENT IMPACT FEE NEXUS STUDY UPDATE

PUBLIC REVIEW DRAFT

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Oakland Office

66 Franklin Street
Suite 300
Oakland, CA 94607
Tel: (510) 832-0899

Corporate Office

27368 Via Industria
Suite 200
Temecula, CA 92590
Tel: (800) 755-6864
Fax: (888) 326-6864

Other Regional Offices

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Executive Summary

This report summarizes an analysis of development impact fees needed to support future development in the City of San Marcos through 2040. It is the City's intent that the costs representing future development's share of public facilities and capital improvements be imposed on that development in the form of a development impact fee, also known as a public facilities fee. The public facilities and improvements included in this analysis are divided into the fee categories listed below:

- Transportation Facilities
- Parks, Recreation and Trail Facilities
- Fire and EMS Facilities
- Advanced Planning
- Habitat Conservation
- Storm Drainage Facilities

Background and Study Objectives

The primary policy objective of a development impact fee program is to ensure that new development pays the capital costs associated with growth. Although growth also imposes operating costs, there is not a similar system to generate revenue from new development for services. The primary purpose of this report is to calculate and present fees that will enable the City to expand its inventory of public facilities, as new development creates increases in service demands.

The City collects public facilities fees under authority granted by the *Mitigation Fee Act* (the *Act*), contained in *California Government Code* Sections 66000 *et seq.* This report provides the necessary findings required by the *Act* for adoption of the fees presented in the fee schedules contained herein.

The City programs development impact fee-funded capital projects through its Capital Improvement Plan (CIP). Using a CIP allows the City to identify and direct its fee revenue to public facilities projects that will accommodate future growth. By programming fee revenues to specific capital projects, the City can help ensure a reasonable relationship between new development and the use of fee revenues as required by the *Mitigation Fee Act*.

Facility Standards and Costs

There are three approaches used to calculate facilities standards and allocate the costs of planned facilities to accommodate growth in compliance with the *Mitigation Fee Act* requirements in this study.

The **existing inventory** approach is based on a facility standard derived from the City's existing level of facilities and existing demand for services. This approach results in no facility deficiencies attributable to existing development. This approach is often used when a long-range plan for new facilities is not available. Future facilities to serve growth will be identified through the City's annual CIP and budget process and/or completion of a new facility master plan. **This approach is used to calculate the roadway component of the transportation facilities and parks, trails and recreation facilities fees in this report.**

The **planned facilities** approach allocates costs based on the ratio of planned facilities that serve new development to the increase in demand associated with new development. This approach is appropriate when specific planned facilities that only benefit new development can be identified, or when the specific share of facilities benefiting new development can be identified. Examples include street improvements to avoid deficient levels of service or a sewer trunk line extension to a previously undeveloped area. **This approach is used for the pedestrian and bike**

components of the transportation facilities fee, and the storm drain facilities fees in this report.

The **system plan** approach is based on a master facility plan in situations where specific needed facilities serve both existing and new development. This approach allocates existing and planned facilities across existing and new development to determine new development's fair share of facility needs. This approach is used when it is not possible to differentiate the benefits of new facilities between new and existing development. **This approach is used to calculate the fire and EMS, advanced planning, and habitat conservation fees in this report.**

Use of Fee Revenues

Impact fee revenue must be spent on new facilities or expansion of current facilities to serve new development. Facilities can be generally defined as capital acquisition items with a useful life greater than five years. Impact fee revenue can be spent on capital facilities to serve new development, including but not limited to land acquisition, construction of buildings, construction of infrastructure, the acquisition of vehicles or equipment, information technology, software licenses and equipment.

In that the City cannot predict with certainty how and when development within the City will occur during the 17-year planning horizon assumed in this study, the City may need to update and revise the project lists funded by the fees documented in this study. Any substitute projects should be funded within the same facility category, and the substitute projects must still benefit and have a relationship to new development. The City could identify any changes to the projects funded by the impact fees when it updates the CIP. The impact fees could also be updated if significant changes to the projects funded by the fees are anticipated.

Development Impact Fee Schedule Summary

Table E.1 summarizes the development impact fees that meet the City's identified needs and comply with the requirements of the *Mitigation Fee Act*. As a policy decision, the City can choose to adopt any fee levels up to, but not exceeding the maximum justified amounts shown in this table.

E.1: Maximum Justified Development Impact Fee Schedule

Land Use	Transportation Facilities	Parks	Fire Protection	Advanced Planning	Habitat Conservation	Storm Drain	Total
<i>Residential - per Sq. Ft.</i>							
Single Family	\$ 4.48	\$ 7.02	\$ 0.52	\$ 0.07	\$ 0.17	\$ 0.19	\$ 12.45
Multifamily	4.17	8.76	0.65	0.09	0.22	0.21	14.10
<i>Nonresidential - per Sq. Ft.</i>							
Commercial	\$ 18.50	\$ -	\$ 1.17	\$ 0.04	\$ 0.10	\$ 0.37	\$ 20.18
Office	16.41	-	1.70	0.06	0.15	0.40	18.72
Industrial	11.23	-	0.64	0.02	0.05	0.40	12.34

Sources: Tables 3.7, 4.10, 5.6, 6.5, 7.5 and 8.5.

Other Funding Needed

Impact fees may only fund the share of public facilities related to new development in San Marcos. They may not be used to fund the share of facility needs generated by existing development or by development outside of the City. As shown in **Table E.2**, \$40.9 million in additional funding will be needed to complete the facility projects the City currently plans to develop if fees are adopted at the maximum justified fee level. The “Additional Funding Required” column shows non-impact fee funding required to fund a share of the improvements partially funded by impact fees. Non-fee funding is needed because these facilities are needed partially to remedy existing deficiencies and partly to accommodate new development. To the extent that the City adopts fees that are lower than the maximum justified amount, the non-fee funding requirements may increase, depending on the fee category and methodology.

The City will need to develop alternative funding sources to fund existing development’s share of the planned facilities. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, special assessments, and grants.

Table E.2: Non-Impact Fee Funding Required

Fee Category	Total Project Cost	Development Fee Revenue	Additional Funding Required
Transportation Facilities	\$ 147,033,546	\$ 147,033,546	\$ -
Parks	117,487,053	117,487,053	-
Fire Protection	21,341,000	13,751,000	7,590,000
Advanced Planning	7,640,000	1,415,000	6,225,000
Habitat Conservation	10,292,750	3,468,000	6,824,750
Storm Drain	25,135,303	4,851,113	20,284,190
	<u>\$ 328,929,652</u>	<u>\$ 288,005,712</u>	<u>\$ 40,923,940</u>

Sources: Tables 3.6, 4.6, 4.8, 5.6, 6.2, 6.4, 7.5, and 8.3.

1. Introduction

This report presents an analysis of the need for public facilities to accommodate new development in the City of San Marcos. This chapter provides background for the study and explains the study approach under the following sections:

- Public Facilities Financing in California;
- Study Objectives;
- Fee Program Maintenance;
- Study Methodology; and
- Organization of the Report.

Public Facilities Financing in California

The changing fiscal landscape in California during the past 40 years has steadily undercut the financial capacity of local governments to fund infrastructure. Three dominant trends stand out:

- The passage of a string of tax limitation measures, starting with Proposition 13 in 1978 and continuing through the passage of Proposition 218 in 1996;
- Declining popular support for bond measures to finance infrastructure for the next generation of residents and businesses; and
- Steep reductions in federal and state assistance.

Faced with these trends, many cities and counties have had to adopt a policy of “growth pays its own way.” This policy shifts the burden of funding infrastructure expansion from existing ratepayers and taxpayers onto new development. This funding shift has been accomplished primarily through the imposition of assessments, special taxes, and development impact fees also known as public facilities fees. Assessments and special taxes require the approval of property owners and are appropriate when the funded facilities are directly related to the developing property. Development impact fees, on the other hand, are an appropriate funding source for facilities that benefit all development jurisdiction-wide. Development impact fees need only a majority vote of the legislative body for adoption.

Study Objectives

The primary policy objective of a public facilities fee program is to ensure that new development pays the capital costs associated with growth. *Policy LU-7.2* of the General Plan states: “Update and revise existing fee programs as needed, to ensure adequate funding for infrastructure improvements and community facilities are available to serve new development. Amend appropriate codes to require new projects to pay for the infrastructure and services.”

The primary purpose of this report is to update the City’s impact fees based on the most current available facility plans and growth projections. The maximum justified fees will enable the City to expand its inventory of public facilities as new development leads to increases in service demands. This report supports the General Plan policies stated above.

The City collects public facilities fees under authority granted by the Mitigation Fee Act (the Act), contained in California Government Code Sections 66000 et seq. This report provides the necessary findings required by the Act for adoption of the fees presented in the fee schedules presented in this report.

San Marcos is forecast to see moderate growth through this study's planning horizon of 2040. This growth will create an increase in demand for public services and the facilities required to deliver them. Given the revenue challenges described above, San Marcos has decided to continue to use a development impact fee program to ensure that new development funds its share of facility costs associated with growth. This report makes use of the most current available growth forecasts and facility plans to update the City's existing fee program to ensure that the fee program accurately represents the facility needs resulting from new development.

Fee Program Maintenance

Once a fee program has been adopted it must be properly maintained to ensure that the revenue collected adequately funds the facilities needed by new development. To avoid collecting inadequate revenue, the inventories of existing facilities and costs for planned facilities must be updated periodically for inflation, and the fees recalculated to reflect the higher costs. The use of established indices for each facility included in the inventories (land, buildings, and equipment), such as the *California Construction Cost Index*, is necessary to accurately adjust the impact fees. For a list of recommended indices, see Chapter 10.

While fee updates using inflation indices are appropriate for annual or periodic updates to ensure that fee revenues keep up with increases in the costs of public facilities, it is recommended to conduct more extensive updates of the fee documentation and calculation (such as this study) when significant new data on growth forecasts and/or facility plans become available. For further detail on fee program implementation, see Chapter 10.

Study Methodology

Development impact fees are calculated to fund the cost of facilities required to accommodate growth. The six steps followed in this development impact fee study include:

1. **Estimate existing development and future growth:** Identify a base year for existing development and a growth forecast that reflects increased demand for public facilities;
2. **Identify facility standards:** Determine the facility standards used to plan for new and expanded facilities;
3. **Determine facilities required to serve new development:** Estimate the total amount of planned facilities, and identify the share required to accommodate new development;
4. **Determine the cost of facilities required to serve new development:** Estimate the total amount and the share of the cost of planned facilities required to accommodate new development;
5. **Calculate fee schedule:** Allocate facilities costs per unit of new development to calculate the development impact fee schedule; and
6. **Identify alternative funding requirements:** Determine if any non-fee funding is required to complete projects.

The key public policy issue in development impact fee studies is the identification of facility standards (step #2, above). Facility standards document a reasonable relationship between new development and the need for new facilities. Standards ensure that new development does not fund deficiencies associated with existing development.

Types of Facility Standards

There are three separate components of facility standards:

- *Demand standards* determine the amount of facilities required to accommodate growth, for example, park acres per thousand residents, square feet of library space per capita, or gallons of water per day. Demand standards may also reflect a level of service such as the vehicle volume-to-capacity (V/C) ratio used in traffic planning.
- *Design standards* determine how a facility should be designed to meet expected demand, for example, park improvement requirements and technology infrastructure for City office space. Design standards are typically not explicitly evaluated as part of an impact fee analysis but can have a significant impact on the cost of facilities. Our approach incorporates the cost of planned facilities built to satisfy the City's facility design standards.
- *Cost standards* are an alternate method for determining the amount of facilities required to accommodate growth based on facility costs per unit of demand. *Cost standards* are useful when demand standards were not explicitly developed for the facility planning process. *Cost standards* also enable different types of facilities to be analyzed based on a single measure (cost or value) and are useful when different facilities are funded by a single fee program. Examples include facility costs per capita, cost per vehicle trip, or cost per gallon of water per day.

New Development Facility Needs and Costs

A number of approaches are used to identify facility needs and costs to serve new development. This is often a two-step process: (1) identify total facility needs, and (2) allocate to new development its fair share of those needs.

There are three common methods for determining new development's fair share of planned facilities costs in this study: the **existing inventory method**, the **planned facilities method**, and the **system plan method**. Often the method selected depends on the degree to which the community has engaged in comprehensive facility master planning to identify facility needs.

The formula used by each approach and the advantages and disadvantages of each method is summarized below:

Existing Inventory Method

The existing inventory method allocates costs based on the ratio of existing facilities to demand from existing development as follows:

$$\frac{\text{Current Value of Existing Facilities}}{\text{Existing Development Demand}} = \text{cost per unit of demand}$$

Under this method new development will fund the expansion of facilities at the same standard currently serving existing development. By definition the existing inventory method results in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Future facilities to serve growth are identified through an annual CIP and budget process, possibly after completion of a new facility master plan. **This approach is used to calculate the roadway component of the transportation facilities and parks, trails and recreation facilities fees in this report.**

Planned Facilities Method

The planned facilities method allocates costs based on the ratio of planned facility costs to demand from new development as follows:

$$\frac{\text{Cost of Planned Facilities}}{\text{New Development Demand}} = \text{cost per unit of demand}$$

This method is appropriate when planned facilities will entirely serve new development, or when a fair share allocation of planned facilities to new development can be estimated. An example of the

former is a Wastewater trunk line extension to a previously undeveloped area. An example of the latter is expansion of an existing library building and book collection, which will be needed only if new development occurs, but which, if built, will in part benefit existing development, as well. Under this method new development will fund the expansion of facilities at the standards used in the applicable planning documents. **This approach is used for the pedestrian and bike components of the transportation facilities fee, and the storm drain facilities fees in this report.**

System Plan Method

This method calculates the fee based on the value of existing facilities plus the cost of planned facilities, divided by demand from existing plus new development:

$$\frac{\text{Value of Existing Facilities} + \text{Cost of Planned Facilities}}{\text{Existing} + \text{New Development Demand}} = \text{cost per unit of demand}$$

This method is useful when planned facilities need to be analyzed as part of a system that benefits both existing and new development. It is difficult, for example, to allocate a new fire station solely to new development when that station will operate as part of an integrated system of fire stations that together achieve the desired level of service.

The system plan method ensures that new development does not pay for existing deficiencies. Often facility standards based on policies such as those found in Comprehensive Plans are higher than the existing facility standards. This method enables the calculation of the existing deficiency required to bring existing development up to the policy-based standard. The local agency must secure non-fee funding for that portion of planned facilities required to correct the deficiency to ensure that new development receives the level of service funded by the impact fee. **This approach is used to calculate the fire and EMS, advanced planning, and habitat conservation fees in this report.**

Organization of the Report

The determination of a public facilities fee begins with the selection of a planning horizon and development of growth projections for population and employment. These projections are used throughout the analysis of different facility categories and are summarized in Chapter 2.

Chapters 3 through 8 identify facility standards and planned facilities, allocate the cost of planned facilities between new development and other development, and identify the appropriate development impact fee for each of the following facility categories:

- Transportation Facilities
- Parks, Recreation and Trail Facilities
- Fire and EMS Facilities
- Advanced Planning
- Habitat Conservation
- Storm Drainage Facilities

Chapter 9 describes how this study complies with the requirements of AB 602

Chapter 10 details the procedures that the City must follow when implementing a development impact fee program. Impact fee program adoption procedures are found in *California Government Code* Sections 66016 through 66018.

The five statutory findings required for adoption of the maximum justified public facilities fees in accordance with the Mitigation Fee Act are documented in Chapter 11.

2. Growth Forecasts

Growth projections are used as indicators of demand to determine facility needs and allocate those needs between existing and new development. This chapter explains the source for the growth projections used in this study based on a 2024 base year and a planning horizon of 2040.

Estimates of existing development and projections of future growth are critical assumptions used throughout this report. These estimates are used as follows:

- The estimate of existing development in 2024 is used as an indicator of existing facility demand and to determine existing facility standards.
- The estimate of total development at the 2040 planning horizon is used as an indicator of future demand to determine total facilities needed to accommodate growth and remedy existing facility deficiencies, if any.
- Estimates of growth from 2024 through 2040 are used to (1) allocate facility costs between new development and existing development, and (2) estimate total fee revenues.

The demand for public facilities is based on the service population, dwelling units or nonresidential development creating the need for the facilities.

Land Use Types

To ensure a reasonable relationship between each fee and the type of development paying the fee, growth projections distinguish between different land use types. The land use types for which impact fees have been calculated for are defined below.

- **Single family:** Detached and attached one-unit dwellings (Includes single family homes and townhomes)
- **Multifamily:** All attached multifamily dwellings including duplexes and condominiums
- **Commercial:** All commercial, retail, educational, lodging, and service development
- **Office:** All general, professional, and medical office development
- **Industrial/Flex:** All warehouse, distribution, manufacturing, and other industrial development.

Some developments may include more than one land use type, such as a mixed-use development with both multifamily and commercial uses. In those cases, the facilities fee would be calculated separately for each land use type.

The City has the discretion to determine which land use type best reflects a development project's characteristics for purposes of imposing an impact fee and may adjust fees for special or unique uses to reflect the impact characteristics of the use. If a project results in the intensification of use, at its discretion, the City can charge the project the difference in fees between the existing low intensity use and the future high intensity use.

Impact Fees for Accessory Dwelling Units

The California State Legislature recently amended requirements on local agencies for the imposition of development impact fees on accessory dwelling units (ADU) with Assembly Bill AB 68 in 2021. The amendment to California Government Code §65852.2(f)(2) stipulates that local agencies may not impose any impact fees on ADU less than 750 square feet. ADU greater than 750 square feet can be charged impact fees in proportion to the size of the primary dwelling unit.

Calculating Impact Fees for Accessory Dwelling Units

For ADUs greater than 750 square feet, impact fees can be charged as a percentage of the single family impact fee. The formula is:

$$\frac{\text{ADU Square Feet}}{\text{Primary Residence Square Feet}} \times \text{Single Family Impact Fee} = \text{ADU Impact Fee}$$

In the case of an 800 square foot ADU and a 1,600 square foot primary residence, the impact fees would be 50 percent (800 square feet / 1,600 square feet = 50%) of the single family dwelling unit fee.

Existing and Future Development

Table 2.1 shows the estimated number of residents, dwelling units, employees, and building square feet in San Marcos, both in 2024 and in 2040. The base year estimates of household residents and dwelling units comes from the California Department of Finance. The 2040 projection of residents was identified in Table 5 of the Draft San Marcos General Plan Update: Demographic, Socioeconomic, Market, and Fiscal Conditions and Trends Report, March 2020. The projection of dwelling units is based on a GIS analysis of undeveloped parcels and zoning densities that was completed as a part of the City's ongoing General Plan update.

Base year employees were estimated based on the latest data from the US Census' OnTheMap application and exclude 475 local government (public administration) employees. Estimates of workers in 2040 are based on the SANDAG growth projections and are allocated to the land use categories based on the current proportion of workers in each general category. Base year nonresidential building square feet were identified in the San Marcos General Plan Update: Demographic, Socioeconomic, Market, and Fiscal Conditions and Trends Memorandum, 2020. The projection of nonresidential square feet is based on GIS analysis of undeveloped parcels within City limits and zoning densities.

Table 2.1: Existing and New Development

	2024	2040	Increase
<u>Residents</u> ¹	93,730	113,540	19,810
<u>Dwelling Units</u> ²			
Single Family	19,653	21,000	1,347
Multifamily	13,319	18,407	5,088
Total	32,972	39,407	6,435
<u>Employment</u> ³			
Commercial	14,825	21,110	6,285
Office	9,832	12,986	3,154
Industrial/Flex	8,503	11,261	2,758
Total	33,160	45,358	12,198
<u>Building Square Feet (000s)</u> ⁴			
Commercial	4,884	7,849	2,965
Office	1,668	2,693	1,024
Industrial/Flex	9,156	11,533	2,377
Total	15,708	22,074	6,366

¹ Current household population from California Department of Finance. 2040 projection from Table 5 of the Draft San Marcos General Plan Update: Demographic, Socioeconomic, Market, and Fiscal Conditions and Trends Report, March 2020.

² Current values from California Department of Finance. Projection based on GIS analysis of undeveloped parcels within City Limits and zoning densities.

³ Current estimates of primary jobs from the US Census' OnTheMap as of 2021. 2040 projection from SANDAG. Assumes current ratio among land uses will be maintained.

⁴ Base year identified in San Marcos General Plan Update: Demographic, Socioeconomic, Market, and Fiscal Conditions and Trends, 2020. Projection based on GIS analysis of undeveloped parcels within City limits and zoning densities.

Sources: California Department of Finance, Table E-5, 2024; Draft San Marcos General Plan Update: Demographic, Socioeconomic, Market, and Fiscal Conditions and Trends Report, March 2020.; OnTheMap Application, <http://onthemap.ces.census.gov>; Willdan Financial Services.

Occupant Densities

All fees in this report are calculated based on dwelling units or building square feet. Occupant density assumptions ensure a reasonable relationship between the size of a development project, the increase in service population associated with the project, and the amount of the fee.

Occupant densities (residents per dwelling unit or workers per building square foot) are the most appropriate characteristics to use for most impact fees. The fee imposed should be based on the land use type that most closely represents the probable occupant density of the development.

This conversion is done with average household size factors that vary by dwelling unit square footage, shown in **Table 2.2**. The residential density factors are based on data for San Marcos from the 2022 U.S. Census' American Community Survey, the most recent data available. The nonresidential occupancy factors are derived from data from the Institute of Traffic Engineers Trip Generation Manual, 11th Edition.

Table 2.2: Occupant Density Assumptions

<i><u>Residential</u></i>		
Single Family	3.14	Residents per dwelling unit
Multifamily	2.41	Residents per dwelling unit
<i><u>Nonresidential</u></i>		
Commercial	2.12	Employees per 1,000 square feet
Office	3.08	Employees per 1,000 square feet
Industrial	1.16	Employees per 1,000 square feet

Sources: U.S. Census Bureau, 2022 American Community Survey 1-Year Estimates, Tables B25024 and B25033; ITE Trip Generation Manual, 11th Edition; Willdan Financial Services.

Land Cost Assumptions

Table 2.3 displays the land cost assumption used throughout this report. The assumption was developed based on an analysis of land sales in San Marcos since 2019, as reported by CoStar. A distinction is made between sales of parcels ten acres or less in size, and those greater than 20 acres. The assumption based on sales comparisons of ten acres or less is used to value existing facilities, or project future costs for the park, recreation, and trails facilities fee, and for the fire and EMS facilities fee. The assumption based on sales comparisons of 20 acres or greater is used to estimate the cost of future habitat acquisition.

Table 2.3: Land Cost

Area	Cost Per Acre	
Weighted Average Cost per Acre (Less than 10 Acres)	\$	948,000
Open Space (Greater than 20 Acres)	\$	65,000

Note: Includes land sales since 2019 in San Marcos.

Sources: CoStar; Willdan Financial Services.

3. Transportation Facilities

This chapter details an analysis of the need for transportation facilities to accommodate new development. The chapter documents a reasonable relationship between new development and the impact fee for funding of these facilities.

Trip Demand

The need for transportation facilities is based on the trip demand placed on the system by development. A reasonable measure of demand is the number of average daily vehicle trips, adjusted for the type of trip. Vehicle trip generation rates are a reasonable measure of demand on the City's system of street improvements across all modes because alternate modes (transit, bicycle, pedestrian) often substitute for vehicle trips.

The two types of trips adjustments made to trip generation rates to calculate trip demand are described below:

- Pass-by trips are deducted from the trip generation rate. Pass-by trips are intermediates stops between an origin and a destination that require no diversion from the route, such as stopping to get gas on the way to work.
- The trip generation rate is adjusted by the average length of trips for a specific land use category compared to the average length of all trips on the street system.

These adjustments allow for a holistic quantification of trip demand that takes trip purpose and length into account for fee calculation purposes.

Table 3.1 shows the calculation of trip demand factors by land use category based on the adjustments described above. Data is based on extensive and detailed trip surveys conducted in the Institute of Traffic Engineers (ITE) and by the San Diego Association of Governments (SANDAG). The pass-by trip assumptions and trip rates come from ITE. The trip length assumptions come from SANDAG. The surveys provide one of the most comprehensive databases available of trip generation rates, pass-by trips factors, and average trip length for a wide range of land uses.

Table 3.1: Trip Rate Adjustment Factors

	Pass-by Trips ¹	Primary and Diverted Trips	Average Trip Length ²	Adjust- ment Factor ³	ITE Category	PM Peak Hour Trips ⁴	Trip Demand Factor ⁵
	A	B = 1 - A	C	$D = B \times C$ / Avg.		E	$F = D \times E$
<i>Residential - per Dwelling Unit</i>							
Single Family	3%	97%	7.9	1.11	Single Family (210)	0.99	1.10
Multifamily	3%	97%	7.9	1.11	Multifamily Housing (220)	0.57	0.63
<i>Nonresidential - per 1,000 Sq. Ft. or Hotel Room</i>							
Commercial	22%	78%	3.6	0.41	Shopping Center (820)	4.09	1.68
Office	4%	96%	8.8	1.22	Business Park (770)	1.22	1.49
Industrial	2%	98%	9.0	1.28	General Light Industrial (110)	0.80	1.02

¹ Percent of total trips. A pass-by trip is made as an intermediate stop on the way from an origin to a primary trip destination without a route diversion. Pass-by trips are not considered to add traffic to the road network. Assumption based on ITE Trip Generation

² In miles. Based on SANDAG data.

³ The trip adjustment factor equals the percent of non-pass-by trips multiplied by the average trip length and divided by the systemwide average trip length of 6.9 miles.

⁴ Trips per dwelling unit or per 1,000 building square feet.

⁵ The trip demand factor is the product of the trip adjustment factor and the trip rate.

Sources: Institute of Traffic Engineers, Trip Generation Manual, 11th Edition; (Not So) Brief Guide of Vehicular Traffic Generation Rates for the San Diego Region, SANDAG; Willdan Financial Services.

Trip Demand Growth

The planning horizon for this analysis is 2040. **Table 3.2** lists the 2024 and 2040 land use assumptions used in this study. The trip demand factors calculated in are multiplied by the existing and future dwelling units and building square feet to determine the increase in trip demand attributable to new development.

Table 3.2: Land Use Scenario and Trip Demand

Land Use	Trip	2024		Growth 2024 to 2040		Total - 2040	
	Demand Factor	Units / 1,000 SF	Trips	Units / 1,000 SF	Trips	Units / 1,000 SF	Trips
<u>Residential - per Dwelling Unit</u>							
Single Family	1.10	19,653	21,618	1,347	1,482	21,000	23,100
Multifamily	0.63	<u>13,319</u>	<u>8,391</u>	<u>5,088</u>	<u>3,205</u>	<u>18,407</u>	<u>11,596</u>
Subtotal		32,972	30,009	6,435	4,687	39,407	34,696
<u>Nonresidential - per 1,000 Sq. Ft.</u>							
Commercial	1.68	4,884	8,205	2,965	4,980	7,849	13,185
Office	1.49	1,668	2,486	1,024	1,526	2,693	4,012
Industrial	1.02	<u>9,156</u>	<u>9,339</u>	<u>2,377</u>	<u>2,425</u>	<u>11,533</u>	<u>11,764</u>
Subtotal		15,708	20,030	6,366	8,931	22,074	28,961
Total			50,039		13,618		63,657
			78.6%		21.4%		100%

Sources: Tables 2.1 and 3.1.

Existing Roadway Facilities Inventory

The City of San Marcos has made considerable investments in its transportation infrastructure. **Table 3.3** summarizes the City's existing transportation inventory in 2024. The inventory is limited to primary arterial and collector streets that provide connectivity between neighborhoods and activity centers within the City, and that provide connectivity to neighboring cities and regional transportation facilities. As new development occurs, that development will need to fund these same types of facilities to ensure that the City can maintain its existing level of service.

The City provided the replacement cost assumptions for use in this analysis. In total, the City owns approximately \$421.4 million worth of transportation facilities.

Table 3.3: Existing Roadway Facilities Inventory

Infrastructure Type	Length	Avg. Width	Area	Units	Unit Cost	Total Replacement Cost
Roadways - Arterial and Collector Streets			5,734,080	Sq. ft.	\$ 65	\$ 372,715,200
Curb and Gutter	NA	NA	191,136	Linear ft.	35	6,689,760
Signals	NA	NA	140	Intersections	300,000	42,000,000
Total Replacement Cost						\$ 421,404,960

Note: Inventory limited to arterial and collector streets that provide connectivity between neighborhoods and activity centers within the City, and that provide connectivity to neighboring cities and regional transportation facilities. Local streets used primarily for access to one specific neighborhood or development site are not included.

Sources: City of San Marcos; Willdan Financial Services.

Active Transportation Plan

The City's Active Transportation Plan identifies pedestrian, and bike facilities needed to serve the entire City, including new development. The total costs for pedestrian and bike facilities are summarized in **Table 3.4** and **Table 3.5**, respectively.

Table 3.4: Planned Pedestrian Facilities

Rank	Roadway	From	To	Total Cost
1	Smilax Rd	Santa Fe Ave	Oleander Ave	\$ 1,331,000
2	San Marcos Blvd	Knoll Rd	Mission Rd	3,858,000
3	La Mirada Dr	Poinsettia Ave	Las Flores Dr	1,561,000
4	San Marcos Blvd	Viewpoint Dr	Grand Ave	8,971,000
5	Linda Vista Dr / W Linda Vista Dr	Rancho Santa Fe Rd	Via Vera Cruz	3,825,000
6	Grand Ave	Virginia Pl	Rancho Santa Fe Rd	1,222,000
7	Pacific St	Grand Ave	San Marcos Blvd	2,171,000
8	Linda Vista Dr / W Linda Vista Dr	Via Vera Cruz	Grand Ave	791,000
9	Las Flores Dr	Oleander Ave	Descanso Ave	153,000
10	Santa Fe Ave Alternative Route	Santa Fe Ave	Capalina Rd	522,000
11	Twin Oaks Valley Rd	Sycamore Dr	La Cienega Rd	2,321,000
12	Knob Hill Rd	Bougher Rd	Bennett Ave	1,138,000
13	Los Vallecitos Blvd	Knoll Rd	Westlake Dr	464,000
14	Virginia Pl	Grand Ave	La Mirada Dr	489,000
15	Knoll Rd	Mission Rd	San Marcos Blvd	2,171,000
16	Discovery St	San Marcos Blvd	Via Vera Cruz	4,378,000
17	Oleander Ave	Wildhorse Ln	Las Flores Dr	714,000
18	Grand Ave	Rancho Santa Fe Rd	Las Posas Rd	2,432,000
19	Hill St	Enterprise St	Barham Dr	306,000
20	Linda Vista Dr / W Linda Vista Dr	Boundary	Tilley Ln	1,543,000
21	Fulton Rd	Borden Rd	Harwich Dr	1,142,000
22	Richland Rd	Borden Rd	Rock Springs Rd	967,000
23	Fulton Rd	Flagstone Ct	Bennett Ave	1,071,000
24	Richland Rd	Mulberry Dr	Front St	2,677,000
25	La Moree Rd	Via Del Campo	Jack's Pond	866,000
26	Via Vera Cruz	Grand Ave	San Marcos Blvd	1,269,000
27	Rancho Santa Fe Rd	San Marcos Blvd	Lake San Marcos Dr	980,000
28	Camino Magnifico	Borden Rd	School Drwy	62,000
29	Rock Springs Rd	End	Richland Rd	873,000
30	Las Flores Dr	Grand Ave	La Mirada Dr	62,000
31	Grand Ave	Las Posas Rd	Linda Vista Dr	1,090,000
32	Cassou Rd	Boundary	Twin Oaks Valley Rd	300,000
33	Borden Rd	Las Posas Rd	Via Barquero	62,000
34	Discovery St	Bent Ave	Twin Oaks Valley Rd	2,162,000
35	Borden Rd	Comet Circle	Twin Oaks Valley Rd	62,000
36	Mulberry Dr	Olive St	La Cienega Rd	1,527,000
37	Bennett Ave	Knob Hill Rd	Mission Rd	1,152,000
Total				\$56,685,000

Source: San Marcos Active Transportation Plan.

Table 3.5: Planned Bike Facilities

Rank	Roadway	From	To	Total Cost
1	San Marcos Blvd	Rancho Santa Fe Rd	Mission Rd	\$ 3,464,000
2	Twin Oaks Valley Rd	San Marcos Blvd	San Elijo Rd	3,670,000
3	Twin Oaks Valley Rd	Sycamore Dr	San Marcos Blvd	5,851,000
4	Rancho Santa Fe Rd	Santa Fe Ave	San Marcos Blvd	2,558,000
5	Mission Rd / Santa Fe Ave	Rancho Santa Fe Rd	Mission Hills Ct	4,737,000
6	Santa Fe Ave Alternative Route	Santa Fe Ave	Las Posas Rd	1,463,000
7	Pico Ave	Richmar Ave	San Marcos Blvd	209,000
8	Las Posas Rd	SR 78 WB Ramps	San Marcos Blvd	1,186,000
9	Las Posas Rd	Avenida Azul	SR 78 WB Off Ramp	949,000
10	Nordahl Rd	Center Dr	SR 78 EB On Ramp	374,000
11	Discovery St	San Marcos Blvd	Twin Oaks Valley Rd	3,517,000
12	Rancheros Dr	San Marcos Blvd	Woodland Pkwy	5,866,000
13	Mission Rd / Santa Fe Ave	Smilax Rd	Rancho Santa Fe Rd	1,272,000
14	Fulton Rd	Borden Rd	Bennett Ave	6,246,000
15	Grand Ave	Rancho Santa Fe Rd	Discovery St	2,784,000
16	Knights Realm/Security Pl	Rancho Santa Fe Rd	San Marcos Blvd	238,000
17	Borden Rd	Via Barquero	Twin Oaks Valley Rd	5,683,000
18	Linda Vista Dr / W Linda Vista Dr	Rancho Santa Fe Rd	Pacific St	208,000
19	La Mirada Dr	Rancho Santa Fe Rd	Las Posas Rd	830,000
20	8th St/Cherokee St	Rancho Santa Fe Rd	Pawnee St	86,000
	Barham Dr	Twin Oaks Valley Rd	La Moree Rd W	1,896,000
22	Woodland Pkwy	Borden Rd	Rancheros Dr	2,157,000
23	Smilax Rd	Poinsettia Ave	Oleander Ave	412,000
24	Las Flores Dr	Grand Ave	La Mirada Dr	934,000
25	San Marcos Blvd Parallel	Las Posas Rd	Via Vera Cruz	1,551,000
26	San Elijo Rd	Twin Oaks Valley Rd	Schoolhouse Way	8,320,000
27	Via Vera Cruz	Grand Ave	Creekside Dr	1,290,000
28	Twin Oaks Valley Frontage Rd	Legacy Dr	Borden Rd	1,510,000
29	San Elijo Rd	Schoolhouse Way	Rancho Santa Fe Rd	2,638,000
30	Craven Rd	Discovery St	Twin Oaks Valley Rd	1,493,000
31	Mulberry Dr	Olive St	Woodward St	890,000
32	Richland Rd	Front St	Borden Rd	163,000
33	Creekside Dr	Las Posas Rd	Grand Ave	837,000
34	Richland Rd	Borden Rd	Fulton Rd	344,000
35	El Norte Pkwy	Woodland Pkwy	Bennett Ave	795,000
36	San Marcos Blvd	Business Park Dr	Rancho Santa Fe Rd	4,384,000
37	La Moree Rd	Via Del Campo	Jack's Pond	1,607,000
38	Rose Ranch Rd	Mulberry Dr	Borden Rd	2,450,000
39	Olive St	Twin Oaks Valley Rd	Boundary	2,177,000
40	Camino Magnifico	Avenida Abeja	Avenida Arana	1,357,000
41	Vineyard Rd	Mulberry Dr	Woodward St	695,000
42	Borden Rd	Twin Oaks Valley Rd	Mulberry Dr	1,126,000
43	Borden Rd	Lacebark St	Woodland Pkwy	686,000
44	Rancho Santa Fe Rd	Lake San Marcos Dr	Melrose Dr	2,676,000
45	Las Posas Rd	Boundary	Avenida Leon	963,000
Total				\$94,542,000

Source: San Marcos Active Transportation Plan.

Fee per Trip Demand Unit

Every impact fee consists of a dollar amount, representing the value of facilities, divided by a measure of demand. The cost per trip is translated into housing unit (cost per unit) and employment space (cost per 1,000 square feet) fees by multiplying the cost per trip by the trip generation rate for each land use category. These amounts become the fee schedule.

Table 3.6 displays the calculation of the cost the cost per trip demand unit. In this case, the transportation facilities fee uses a hybrid approach to calculating the cost per trip. For roadway facilities the cost per trip is calculated based on the existing replacement cost of the existing roadway system. For bike and pedestrian facilities, the cost per trip is calculated based on the cost of all future facilities allocated across all trips, both existing and new. The cost per trip for each component is summed together, the result of which drives the fee calculation.

The table also shows a projection of fee revenue if fees are adopted at the maximum justified amounts. The cost per trip is multiplied by the projected growth in trips to calculate the total fee revenue generated by the fee.

Table 3.6: Cost per Trip to Accommodate Growth

<u><i>Roadway Facilities</i></u>	
Value of Existing Inventory	\$ 421,404,960
Existing Trip Generation	<u>50,039</u>
Cost per Trip	\$ 8,422
<u><i>Pedestrian Facilities</i></u>	
Cost of Planned Facilities	\$ 56,685,000
Total Trips in 2040	<u>63,657</u>
Cost per Trip	\$ 890
<u><i>Bike Facilities</i></u>	
Cost of Planned Facilities	\$ 94,542,000
Total Trips in 2040	<u>63,657</u>
Cost per Trip	\$ 1,485
Total Cost per Trip	\$ 10,797
<hr/>	
Growth in Trips	13,618
Projected Fee Revenue	\$ 147,033,546

Sources: Tables 3.2, 3.3, 3.4 and 3.5.

Fee Schedule

Table 3.7 shows the maximum justified transportation facilities fee schedule. The City can adopt any fee up to these amounts. The maximum justified fees are based on the cost per trip identified in Table 3.6. The cost per trip is multiplied by the trip demand factors in Table 3.1 to determine a

fee per unit of new development. The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes a two percent (2%) administrative charge to fund costs that include: a standard overhead charge applied to all City programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue, and cost accounting, mandated public reporting, and fee justification analyses.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 3.7: Maximum Justified Transportation Facilities Impact Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.02		E = C + D	F = E / Average
	Cost Per Trip	Trip Demand Factor	Base Fee ¹	Admin Charge ^{1, 2}			Total Fee ¹	Fee per Sq. Ft. ³
<u>Residential - per Dwelling Unit</u>								
Single Family	\$ 10,797	1.10	\$ 11,877	238			\$ 12,115	\$ 4.48
Multifamily	10,797	0.63	6,802	136			6,938	4.17
<u>Nonresidential - per 1,000 Sq. Ft.</u>								
Commercial	\$ 10,797	1.68	\$ 18,139	363			\$ 18,502	\$ 18.50
Office	10,797	1.49	16,088	322			16,410	16.41
Industrial	10,797	1.02	11,013	220			11,233	11.23

¹ Fee per average sized dwelling unit, or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 3.1 and 3.6.

4. Parks, Trails and Recreation Facilities

The purpose of the parks, trails and recreation facilities impact fee is to fund the park facilities needed to serve new development. The maximum justified impact fee is presented based on the existing standard of park and recreation facilities per resident.

Service Population

Park and recreation facilities in San Marcos primarily serve residents. Therefore, demand for services and associated facilities is based on the City's residential population. **Table 4.1** shows the existing and future projected service population for park and recreation facilities.

Table 4.1: Parks, Trails and Recreation Facilities Service Population

	Residents
Existing (2024)	93,730
Growth (2024 to 2040)	19,810
Total (2040)	113,540

Source: Table 2.2.

Existing Parks and Recreation Facilities Inventory

The City of San Marcos maintains many parks and recreation facilities throughout the city. **Table 4.2** summarizes the City's existing parkland inventory in 2024. All facilities are located within the City limits. In total, the inventory includes a total of 400 acres of parkland, 263.05 of which are improved with park amenities.

Table 4.2: Parkland Inventory

Name	Developed Acres	Undeveloped Acres	Total
<i><u>City Parks</u></i>			
Buelow Park	1.90	-	1.90
Cerro De Las Posas Park	11.46	-	11.46
Civic Center Park	0.61	-	0.61
Connors Park	6.63	-	6.63
Discovery Lake	-	30.37	30.37
Double Peak Regional Park	2.27	-	2.28
F.H. Corky Gym	0.62	-	2.28
Hollandia Park	29.76	-	29.76
Jack's Pond Park	7.31	-	7.31
Knob Hill Park	3.00	-	3.00
Lakeview Park	33.00	-	33.00
La Moree Park	-	28.88	28.88
Mission Sports Park	14.00	-	14.00
Montiel Park	9.95	-	9.95
Mulberry Park	3.87	-	3.87
Rancho Tesoro area park	-	41.85	41.85
Richmar Park	2.52	-	2.52
San Elijo Park	21.10	-	21.10
San Marcos Joslyn Senior Center	0.45	-	0.45
Southlake Park	-	8.77	8.77
Summer Hill Park	2.16	-	2.16
Sunset Park	17.30	4.45	21.75
Walnut Grove Park	38.63	-	38.63
William Bradley Park	34.36	-	34.36
Woodland Park	14.30	-	14.30
Subtotal	255.20	114.32	371.19
<i><u>Neighborhood Parks</u></i>			
Adult Fitness Zone	0.25	-	0.25
Alder Glen Park	0.40	-	0.40
Amigo Park	0.74	-	0.74
Discovery Hills Children's Park	0.64	-	0.64
Discovery Meadows Park Sonoma Playground	0.02	-	0.02
Discovery Meadows Park Foxhall Ct Playground	0.05	-	0.05
Helen Bougher Park	1.55	-	1.55
Innovation Park	0.97	-	0.97
Optimist Park	0.34	-	0.34
Regency Hills Park	0.76	-	0.76
Ridgeline Trailhead Park	1.92	-	1.92
Sage Pointe Park	0.21	-	0.21
University District Parks	-	20.96	20.96
Subtotal	7.85	20.96	28.81
Grand Total	263.05	135.28	400.00

Source: City of San Marcos.

Table 4.3 displays the City's inventory of recreation facilities, including pools, community centers, senior centers, and sports facilities. The total cost of these facilities is divided by the existing park acres to determine the recreation facilities replacement cost per acre.

Table 4.3: Recreation Facilities Inventory

	Quantity	Units	Unit Cost	Total Replacement Cost
Community Center: 30,000 sq. ft.	30,000	Sq. Ft.	\$ 350	\$ 10,500,000
San Marcos Senior Activity Center	16,500	Sq. Ft.	350	5,775,000
F. H. Corky Smith Gym: 27,000 sq. ft.	27,000	Sq. Ft.	400	10,800,000
San Elijo Recreation Center	5,696	Sq. Ft.	400	2,278,400
Las Posas Pool	1	Aquatic Center	6,000,000	6,000,000
Woodland Pool	1	Aquatic Center	6,000,000	6,000,000
Wood House	3,715	Sq. Ft.	200	743,000
Woodland Modular	1,250	Sq. Ft.	150	187,500
Jack's Pond Barn	7,664	Sq. Ft.	200	1,532,800
Williams Barn	6,956	Sq. Ft.	200	1,391,200
Walnut Grove Park Sports Barn	2,980	Sq. Ft.	200	596,000
Total				\$ 45,803,900
Total Improved Acres				263.05
Recreation Facilities Cost per Acre				\$ 174,100

Source: San Marcos Parks Master Plan, 2018.

Parkland and Park Facilities Unit Costs

Table 4.4 displays the unit costs necessary to develop parkland in San Marcos. The land cost assumption was based on an analysis of recent land sales within the City of San Marcos and is consistent with other chapters in the report. An estimate of \$650,000 per acre for standard parkland improvements is based on data from the City's 2018 Parks Master Plan. The recreation facilities cost per acre from Table 4.3 is added to the cost of standard park improvements to determine the full cost per acre of park facilities and improvements.

Table 4.4: Park Facilities Unit Costs

	Cost Per Acre	Share of Total Costs
<u>Improvements</u>		
Standard Park Improvements ¹	\$ 650,000	
Recreation Facilities	174,100	
Subtotal	\$ 824,100	47%
<u>Land Acquisition</u>		
	948,000	53%
Total Cost per Acre	\$ 1,772,100	100%

¹ Improvement cost per acre based on cost assumptions from 2018 Parks Master Plan Update.

Sources: City of San Marcos; Tables 2.3 and 4.3, Willdan Financial Services.

Park Facility Standards

Park facility standards establish a reasonable relationship between new development and the need for expanded park facilities. Information regarding the City's existing inventory of existing parks facilities was obtained from City staff.

The most common measure in calculating new development's demand for parks is the ratio of park acres per resident. In general, facility standards may be based on a jurisdiction's existing inventory of park facilities, or an adopted policy standard contained in a master facility plan or general plan.

City of San Marcos Park Facilities Standards

Table 4.5 shows the existing standard of park acreage per 1,000 residents. The City currently has a parkland standard of 4.27 acres per 1,000. The table also shows the calculation of the park improvements standard. The City currently has 2.81 improved park acres per 1,000 residents.

The fee analysis in this report will be based on new development funding the acquisition of parkland at a 3.0-acre standard and the improvement of parkland at the 2.81-acre standard. The 3.0 acre per 1,000 residents standard is the minimum standard that a City can charge under the Quimby Act.

Table 4.5: Parkland Standards

	Existing Standard (2024)
Land Standard	
Total Parkland	400.00
Service Population	93,730
Standard (Acres per 1,000 Residents)	4.27
Improvements Standard	
Acres of Improvements	263.05
Service Population	93,730
Standard (Acres per 1,000 Residents)	2.81

Sources: Tables 4.1 and 4.2.

Facilities Needed to Accommodate New Development

Table 4.6 shows the park facilities needed to accommodate new development at the existing facility standard. New development must fund the purchase of 59.43 acres of land and the improvement of 55.67 acres, at a total cost of \$102.2 million in order to fund parks at the 3.0 acre per 1,000 resident policy standard for acquisition and the 2.81 acre existing standard of park improvements.

Table 4.6: Park Facilities to Accommodate New Development

	Calculation	Parkland	Improvements	Total
Existing Standard				
Facility Standard (acres/1,000 capita)	A	3.00	2.81	
Service Population Growth (2024 to 2040)	B	19,810	19,810	
Facility Needs (acres)	$C = A \times B / 1000$	59.43	55.67	
Average Unit Cost (per acre)	D	\$ 948,000	\$ 824,100	
Total Cost of Facilities	$E = C \times D$	\$56,340,000	\$ 45,878,000	\$102,218,000

Sources: Tables 4.1, 4.4 and 4.4.

Trails Component

Existing Inventory

Table 4.7 lists the City's existing trails inventory. The City currently owns and maintains 70.34 linear miles of trails. The replacement cost per mile of trails is assumed to be \$1,027,000 per mile, as derived from information from the City's Draft Trails Master Plan.

Table 4.7: Trails Standard

Existing Miles of Trails	70.34
Residents (2024)	93,730
Standard (Miles per 1,000 Residents)	0.75

Source: Draft Trails Master Plan, 2020.

Trails Needed to Maintain Standard

Table 4.8 shows the calculation of the amount of trails needed to serve new development at the existing trails standard. The standard is multiplied by the growth in population (in thousands) to determine the total number of miles of trails needed. The needed miles of trails are multiplied by the cost per mile to determine the total cost.

Table 4.8: Trails Needed to Serve New Development

Existing Standard (Miles per 1,000 Residents)	0.75
Growth in Population	19,810
Miles of Trails needed to Serve New Development	14.86
Cost per Mile	\$ 1,027,700
Total Cost	\$ 15,269,053

Source: Draft Trails Master Plan, 2020; Tables 4.1 and 4.7, Willdan Financial Services.

Cost per Resident

Table 4.9 calculates the cost per resident to provide parkland acquisition, park improvements and trails at the facility standards discussed above. The cost assumptions are multiplied by the facility standard to determine the cost to serve 1,000 residents at the existing standards. The cost per 1,000 residents is divided by 1,000 to determine the cost for a single resident.

Table 4.9: Cost per Resident

	Calculation	Land	Improvements	Trails	Total
Cost Assumption (per acre or linear mile)	A	\$ 948,000	\$ 824,100	\$ 1,027,700	
Facility Standard (acres or linear miles per 1,000 residents)	B	3.00	2.81	0.75	
Total Cost per 1,000 Residents	$C = A \times B$	\$ 2,844,000	\$ 2,315,700	\$ 770,800	
Cost per Resident	$D = C / 1,000$	\$ 2,844	\$ 2,316	\$ 771	\$ 5,931

Sources: Tables 4.4 and 4.7.

Use of Fee Revenue

The City plans to use park, recreation facilities and trails fee revenue to purchase parkland, recreational facilities and trails and to construct improvements to add to the system of facilities that serves new development. The City may only use impact fee revenue to provide facilities and intensify usage of existing facilities needed to serve new development. The City should program public safety facilities fee revenue to capacity expanding projects annually through its CIP and budget process.

Fee Schedule

To calculate fees by land use type, the investment in park facilities is determined on a per resident basis for both land acquisition and improvement. This investment factor (shown in Table 4.9) is the investment per resident based on the unit cost estimates and facility standards.

Table 4.10 show the maximum justified park, recreation facilities and trails fee based on the facility standards described above. The cost per resident from Table 4.9 is converted to a fee per dwelling unit using the occupancy density factors from Table 2.2. The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes an administrative charge to fund costs that include: (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue, and cost accounting, mandated public reporting, and fee justification analyses.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 4.10: Maximum Justified Park Facilities Impact Fee Schedule

	A	B	$C = A \times B$		$D = C \times 0.02$	$E = C + D$	$F = E /$ Average
	Cost Per		Base	Admin		Fee per	
Land Use	Capita	Density	Fee ¹	Charge ^{1, 2}	Total Fee ¹	Sq. Ft. ³	
Single Family	\$ 5,931	3.14	\$ 18,623	\$ 372	\$ 18,995	\$ 7.02	
Multifamily	5,931	2.41	14,294	286	14,580	8.76	

¹ Fee per average sized dwelling unit.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 2.2 and 4.9, Willdan Financial Services.

5. Fire and EMS Facilities

The purpose of this fee is to ensure that new development funds its fair share of fire protection facilities. A fee schedule is presented based on the existing inventory facilities standard of fire protection facilities in the City of San Marcos to ensure that new development provides adequate funding to meet its needs.

Service Population

Fire protection facilities serve both residents and businesses. Therefore, demand for services and associated facilities are based on the City's service population including residents and workers.

Table 5.1 shows the existing and future projected service population for fire and EMS facilities. Workers are weighted at 1.23 of residents based on relative demand for fire services based on incident response data from the City of San Marcos Standards of Cover Plan, 2017. See **Appendix Table A.1** for the calculation of the worker weighting factor.

Table 5.1: Fire and EMS Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
<u>Residents</u>			
Existing (2024)	93,730	1.00	93,730
New Development	19,810	1.00	19,810
Total (2040)	113,540		113,540
<u>Workers</u>			
Existing (2024)	33,160	1.23	40,787
New Development	12,198	1.23	15,003
Total (2040)	45,358		55,790
<u>Combined Residents and Weighted Workers</u>			
Existing (2024)			134,517
New Development			34,813
Total (2040)			169,330

¹ Workers are weighted at 1.23 of residents based on an analysis of call data from the City's Standards of Cover Report.

Sources: Table 2.1 and Appendix Table A.2. Willdan Financial Services.

Existing Facility Inventory

The City's fire and EMS facilities inventory is comprised of four fire stations, a training center, various apparatus, vehicles, and equipment. The land cost assumption was based on an analysis of recent land sales within the City of San Marcos and is consistent with other chapters in the report. The value of buildings is based on the replacement cost for similar facilities provided by

other Willdan clients. In total the City over \$53.2 million worth of fire and EMS facilities. **Table 5.2** displays the City's existing inventory of fire and EMS facilities.

Table 5.2: Existing Fire and EMS Facilities Inventory

	Quantity	Units	Unit Cost	Replacement Cost
<u>Land</u>				
Fire Station 1	0.63	Acres	\$ 948,000	\$ 593,448
Fire Station 2	0.73	Acres	948,000	692,040
Fire Station 3	1.07	Acres	948,000	1,014,360
Fire Station 4	1.99	Acres	948,000	1,886,520
Subtotal	4.42			\$ 4,186,368
<u>Buildings</u>				
SM Emergency Training Center	3,000	Sq. Ft.	\$ 700	\$ 2,100,000
Fire Station 1 Main Building	15,000	Sq. Ft.	700	10,500,000
Station 1 Reserve Equipment Barn	3,200	Sq. Ft.	250	800,000
Fire Station 2 Building	12,000	Sq. Ft.	700	8,400,000
Fire Station 3 Building	6,500	Sq. Ft.	700	4,550,000
Fire Station 4 Building	12,000	Sq. Ft.	700	8,400,000
Subtotal	51,700			\$ 34,750,000
<u>Vehicles and Apparatus</u>				\$ 11,260,559
<u>Equipment</u>				\$ 3,003,782
Total Cost - Existing Facilities Inventory				\$ 53,200,709

Sources: City of San Marcos Fire Department; Appendix Tables A.2 and A.3, Willdan Financial Services.

Planned Facilities

Table 5.3 summarizes the planned public safety facilities needed to serve the City, as identified by the Fire Department. The City plans to build a new fire station, expand its fleet of vehicles, and expand its inventory of equipment to add capacity to accommodate new development. The total cost of the identified facilities is \$21.3 million.

Table 5.3: Planned Fire and EMS Facilities

Description	Quantity	Units	Unit Cost	Total Cost
<u>New Station</u>				
Fire Station ¹	18,000	Square Feet	\$ 700	\$ 12,600,000
Land Acquisition ²	3	Acres	948,000	2,844,000
Reserve Barn	4	Bays		750,000
Subtotal				\$ 16,194,000
<u>Vehicles and Apparatus</u>				
Type 1 Engine	2	Engines	\$ 850,000	\$ 1,700,000
Ambulance	2	Ambulances	350,000	700,000
Battalion Chief Vehicle	1	Vehicle	165,000	165,000
Mobile EOC	1	MEoC		2,000,000
Subtotal				\$ 4,565,000
<u>Equipment</u>				
SCBA Compressor	1	Compressor	\$ 125,000	\$ 125,000
PLYMO Vent	1	Vent	150,000	150,000
PPE	n/a	Total	107,000	107,000
Station Alerting	1	Total	150,000	150,000
Classroom AV	1	Total	50,000	50,000
Subtotal				\$ 307,000
Total				\$ 21,341,000

¹ New fire station construction cost per square foot from other recent Willdan clients.

² Based on weighted cost per acre for sales comparison less than 10 acres in size as reported by CoStar since 2019.

Sources: City of San Marcos Fire Department; Willdan Financial Services.

Cost Allocation

Existing Level of Service

Table 5.4: Existing Standard

Value of Existing Facilities	\$ 53,200,709
Existing Service Population	<u>134,517</u>
Cost per Capita	\$ 395
Facility Standard per Resident	\$ 395
Facility Standard per Worker ¹	486

¹ Based on a weighting factor of 1.23

Sources: Tables 5.1 and 5.2.

Future Level of Service

Table 5.5 shows the calculation of the system plan facilities standard per capita for fire and EMS facilities. The planned facilities will serve both existing and new development, so the costs of the planned facilities are allocated to both existing and new development using this methodology. This cost standard is calculated by dividing the total value of all fire and EMS facilities in 2040 by the total service population in 2040. The value per capita is multiplied by the worker weighting factor of 1.23 to determine the value per worker. The resulting standard is the cost standard that will be achieved when all the facilities are realized, and new development has come online.

Table 5.5: Fire and EMS Facilities - System Standard

Value of Existing Facilities	\$ 53,200,709
Value of Planned Facilities	<u>21,341,000</u>
Total System Value (2040)	\$ 74,541,709
Future Service Population (2040)	<u>169,330</u>
Cost per Capita	\$ 440
Facility Standard per Resident	\$ 440
Facility Standard per Worker ¹	541

¹ Based on a weighting factor of 1.23

Sources: Tables 5.1, 5.2 and 5.3.

Fee Revenue Projection

The City plans to use fire and EMS facilities fee revenue to construct improvements and acquire capital facilities and equipment to add to the system of fire and EMS facilities to serve new

development. **Table 5.6** details a projection of fee revenue, based on the service population growth increment identified in Table 5.1. The City should program fire and EMS facilities fee revenue to capacity expanding projects annually through its CIP and budget process. After accounting for the projected future impact fee revenue approximately \$6 million in non-fee funding will be needed to complete the planned facilities.

The City will need to use alternative funding sources to fund existing development's share of the planned public safety facilities. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, and grants.

Table 5.6: Revenue Projection - System Standard

Cost per Capita	\$ 440
Growth in Service Population (2024- 2040)	<u>34,813</u>
Fee Revenue	\$ 15,318,000
Net Cost of Planned Facilities	<u>\$ 21,341,000</u>
Non-Fee Revenue To Be Identified	\$ (6,023,000)

Sources: Tables 5.1, 5.2 and 5.5.

Fee Schedule

Table 5.7 shows the maximum justified fire and EMS facilities fee schedule. The City can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space). The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes a two percent (2.0%) administrative charge to fund costs that include: a standard overhead charge applied to City programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 5.7: Fire and EMS Facilities Fee - Maximum Justified Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.02	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}		Total Fee	Fee per Sq. Ft. ³
<u>Residential - per Dwelling Unit</u>							
Single Family	\$ 440	3.14	\$ 1,382	28		\$ 1,410	\$ 0.52
Multifamily	440	2.41	1,060	21		1,081	0.65
<u>Nonresidential - per 1,000 Sq. Ft.</u>							
Commercial	\$ 541	2.12	\$ 1,147	23		\$ 1,170	\$ 1.17
Office	541	3.08	1,666	33		1,699	1.70
Industrial	541	1.16	628	13		641	0.64

¹ Fee per average sized dwelling unit, or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 2.2 and 5.5.

6. Advanced Planning

The purpose of this fee is to ensure that new development funds its fair share of advanced planning studies. The City will undertake several advanced planning studies through 2040. These studies will guide future facility planning needed to serve all development within the City. A fee schedule is presented based on the system plan standard of advanced planning studies in the City of San Marcos to ensure that new development funds its fair share of future advanced planning studies.

Service Population

Advanced planning studies serve both residents and businesses. Therefore, demand for services and associated facilities are based on the City's service population including residents and workers. **Table 6.1** shows the existing and future projected service population for advanced planning. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for this service, it is reasonable to assume that demand for these services is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for advanced planning.

Table 6.1: Advanced Planning Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
<i><u>Residents</u></i>			
Existing (2024)	93,730	1.00	93,730
New Development	19,810	1.00	19,810
Total (2040)	113,540		113,540
<i><u>Workers</u></i>			
Existing (2024)	33,160	0.31	10,280
New Development	12,198	0.31	3,781
Total (2040)	45,358		14,061
<i><u>Combined Residents and Weighted Workers</u></i>			
Existing (2024)			104,010
New Development			23,591
Total (2040)			127,601

¹ Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week ($40/128 = 0.31$)

Sources: Table 2.1; Willdan Financial Services.

Planned Costs

Table 6.2 lists the City's anticipated advanced planning costs within the 2040 planning horizon. Estimated study costs were provided by City staff for use in this analysis. In total, the City has identified \$7.6 million in advanced planning costs.

Table 6.2: Advanced Planning Costs

	Cost per Study	Studies within Planning Horizon	Total Cost
Future PFF Update	\$ 100,000	3	\$ 300,000
General Plan Update	2,000,000	2	4,000,000
Housing Element Update	150,000	2	300,000
Parks and Trails Master Plan Update	130,000	3	390,000
Drainage Master Plan Update	1,500,000	1	1,500,000
Bicycle/Pedestrian Master Plan	250,000	1	250,000
Climate Action Plan Update	300,000	3	900,000
Total	\$4,430,000		\$7,640,000

Source: City of San Marcos.

Facility Standard

Table 6.3 shows the calculation of the system plan facilities standard per capita for advanced planning studies. The studies will identify facilities needed to serve both existing and new development, so the costs of the studies are allocated to both existing and new development using this methodology. The cost standard is calculated by dividing the total cost of all advanced planning studies needed by 2040 by the total service population in 2040. The value per capita is multiplied by the worker weighting factor of 0.31 to determine the value per worker.

Table 6.3: Advanced Planning – System Standard

Cost of Planning Studies	\$ 7,640,000
Future Service Population (2040)	127,601
Cost per Capita	\$ 60
Facility Standard per Resident	\$ 60
Facility Standard per Worker ¹	19

¹ Based on a weighting factor of 0.31.

Sources: Tables 6.1 and 6.2.

Fee Revenue Projection

The City plans to use advanced planning fee revenue to complete the studies identified in Table 6.2. The studies will be used to identify facility needs to serve the City as it grows. **Table 6.4** details a projection of fee revenue, based on the service population growth increment identified in Table 6.1. The City should program advanced planning fee revenue to specific projects annually through its CIP and budget process. After accounting for the projected future impact fee revenue approximately \$6.2 million in non-fee funding will be needed to complete the advanced planning studies.

The City will need to use alternative funding sources to fund existing development's share of the advanced planning studies. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, and grants.

Table 6.4: Revenue Projection - System Standard

Cost per Capita	\$	60
Growth in Service Population (2024- 2040)		<u>23,591</u>
Fee Revenue	\$	1,415,000
Net Cost of Planned Facilities	\$	<u>7,640,000</u>
Non-Fee Revenue To Be Identified	\$	(6,225,000)

Sources: Tables 6.1, 6.2 and 6.3.

Fee Schedule

Table 6.5 shows the maximum justified advanced planning fee schedule. The City can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space). The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes a two percent (2.0%) administrative charge to fund costs that include: a standard overhead charge applied to City programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 6.5: Advanced Planning Maximum Justified Impact Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.02	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}		Total Fee	Fee per Sq. Ft. ³
<u>Residential - per Dwelling Unit</u>							
Single Family	\$ 60	3.14	\$ 188	4		\$ 192	\$ 0.07
Multifamily	60	2.41	145	3		148	0.09
<u>Nonresidential - per 1,000 Sq. Ft.</u>							
Commercial	\$ 19	2.12	\$ 39	1		\$ 40	\$ 0.04
Office	19	3.08	57	1		58	0.06
Industrial	19	1.16	22	-		22	0.02

¹ Fee per average sized dwelling unit, or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 2.2 and 6.3

7. Habitat Conservation

The purpose of this fee is to ensure that new development funds its fair share of habitat conservation. A fee schedule is presented based on the existing inventory facilities standard of habitat conservation in the City of San Marcos to ensure that new development provides adequate funding to meet its needs.

Service Population

Habitat conservation provides benefits to everyone in the City, including residents and workers. Therefore, demand for services and associated facilities are based on the City's service population including residents and workers.

Table 7.1 shows the existing and future projected service population for habitat conservation. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for this service, it is reasonable to assume that demand for these services is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for habitat conservation.

Table 7.1: Habitat Conservation Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
<u>Residents</u>			
Existing (2024)	93,730	1.00	93,730
New Development	19,810	1.00	19,810
Total (2040)	113,540		113,540
<u>Workers</u>			
Existing (2024)	33,160	0.31	10,280
New Development	12,198	0.31	3,781
Total (2040)	45,358		14,061
<u>Combined Residents and Weighted Workers</u>			
Existing (2024)			104,010
New Development			23,591
Total (2040)			127,601

¹ Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

Existing Facilities and Level of Service

The City has acquired 129.65 out of 288 acres identified in its prior nexus study for the purpose of habitat conservation. Table 7.2 expresses the existing level of service, in terms of acres per 1,000 capita. This is not used to drive the fee calculation, rather, it is shown for informational purposes only.

Table 7.2: Existing Standard

Existing Habitat Acres	129.65
Existing Service Population	104,010
Acres per 1,000 Capita	1.25

Sources: City of San Marcos; Table 7.1, Willdan Financial Services.

Future Level of Service

The City's 2003 nexus study identified 288 acres of habitat to be acquired. **Table 7.3** expresses the future level of service, once new development has occurred, and all 288 acres of habitat have been acquired. This standard drives the impact fee calculation.

Table 7.3: Habitat Conservation Costs

Total Future Habitat Acres	288.00
Future Service Population (2040)	127,601
Acres per 1,000 Capita	2.26

Sources: City of San Marcos; Table 7.1, Willdan Financial Services.

Cost per Capita

Table 7.4 shows the calculation of the system plan facilities standard per capita for habitat conservation. An assumption of \$65,000 per acre to acquire habitat is multiplied by the future facility standard to determine the cost to serve 1,000 service population at the system standard. The cost per 1,000 service population is divided by 1,000 to determine the cost for a single person. The cost per resident is multiplied by the worker weighting factor to determine the cost per worker.

Table 7.4: Habitat Conservation System Standard

Cost Assumption (per acre)	\$ 65,000
Facility Standard (acres 1,000 capita)	<u>2.26</u>
Total Cost per 1,000 Capita	146,900
Cost per Resident	\$ 147
Facility Standard per Worker ¹	46

¹ Based on a weighting factor of 0.31.

Sources: Tables 7.1 and 7.3; Willdan Financial Services.

Fee Revenue Projection

The City plans to use habitat conservation fee revenue to acquire habitat to add to the inventory of habitat to serve existing and new development. **Table 7.5** details a projection of fee revenue, based on the service population growth increment identified in Table 7.1. The City should program habitat conservation fee revenue to open space land acquisition annually through its CIP and budget process. After accounting for the projected future impact fee revenue approximately \$6.6 million in non-fee funding will be needed to purchase the identified habitat.

The City will need to use alternative funding sources to fund existing development's share of the habitat acquisition. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, and grants.

Table 7.5: Revenue Projection - System Standard

Cost per Capita	\$ 147
Growth in Service Population (2023 - 2040)	<u>23,591</u>
Fee Revenue	\$ 3,468,000
Cost of Planned Facilities ¹	\$ 10,292,750
Non-Fee Revenue To Be Identified	\$ (6,824,750)

¹ Assumes \$65,000 per acre for habitat acquisition, and 158.35 acres to be acquired.

Sources: Tables 7.1 and 7.4.

Fee Schedule

Table 7.6 shows the maximum justified habitat conservation fee schedule. The City can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space). The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes a two percent (2.0%) administrative charge to fund costs that include: a standard overhead charge applied to City programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 7.6: Maximum Justified Habitat Conservation Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.02	E = C + D		F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}		Total Fee		Fee per Sq. Ft. ³
<i><u>Residential - per Dwelling Unit</u></i>								
Single Family	\$ 147	3.14	\$ 462	9		\$ 471	\$	0.17
Multifamily	147	2.41	354	7		361		0.22
<i><u>Nonresidential - per 1,000 Sq. Ft.</u></i>								
Commercial	\$ 46	2.12	\$ 98	2		\$ 100	\$	0.10
Office	46	3.08	142	3		145		0.15
Industrial	46	1.16	53	1		54		0.05

¹ Fee per average sized dwelling unit, or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 2.2 and 11.3

8. Storm Drain Facilities

This chapter summarizes an analysis of the need for storm drain facilities to accommodate growth within the City of San Marcos. This projects and associated costs in this chapter were identified in the City's Drainage Master Plan for City of San Marcos, 2019. This chapter documents a reasonable relationship between new development and a storm drain fee to fund storm drain facilities that serve new development.

Storm Drain Demand

Most new development generates storm water runoff that must be controlled through storm drain facilities by increasing the amount of land that is impervious to precipitation. **Table 8.1** shows the calculation of equivalent dwelling unit (EDU) demand factors based on impervious surface coefficient by land use category. The impervious surface coefficients are based on from the City's Drainage Master Plan. EDU factors relate demand for storm drain facilities in terms of the demand created by a single-family dwelling unit.

Table 8.1: Storm Drain Facilities Equivalent Dwelling Units

	A	B	$C = (43,560 / A) \times B$	$D = C / \text{Single Family}$
	DU or 1,000 Sq. Ft. per acre ¹	Average Percent Impervious per Acre	Impervious Square feet per DU or 1,000 Sq. Ft.	Equivalent Dwelling Unit (EDU) ²
<i><u>Residential - per Dwelling Unit</u></i>				
Single Family	12.00	45%	1,634	1.00
Multifamily	30.00	80%	1,162	0.71
<i><u>Nonresidential - per 1,000 Sq. Ft.</u></i>				
Commercial	30.49	85%	1,214	0.74
Office	30.49	90%	1,286	0.79
Industrial	30.49	90%	1,286	0.79

¹ Dwelling units for residential and thousand building square feet for non-residential. Nonresidential densities are based on floor-area-ratio of 0.7 for commercial, office and industrial.

² EDUs per dwelling unit for residential development and per thousand square feet for nonresidential development.

Sources: Drainage Master Plan for City of San Marcos, 2019; Willdan Financial Services.

EDU Generation by New Development

Table 8.2 shows the estimated EDU generation from new development through 2040. New development will generate 9,841 new EDUs, representing 19.3 percent of total storm drain demand in 2040.

Table 8.2: Storm Drain Facilities Equivalent Dwelling Units

Land Use	EDU Factor	2024		Growth 2024 to 2040		Total - 2040	
		Units / 1,000 SF	EDUs	Units / 1,000 SF	EDUs	Units / 1,000 SF	EDUs
<u>Residential - per Dwelling Unit</u>							
Single Family	1.00	19,653	19,653	1,347	1,347	21,000	21,000
Multifamily	0.71	13,319	9,456	5,088	3,613	18,407	13,069
Subtotal		32,972	29,109	6,435	4,960	39,407	34,069
<u>Nonresidential - per 1,000 Sq. Ft.</u>							
Commercial	0.74	4,884	3,614	2,965	2,194	7,849	5,808
Office	0.79	1,668	1,318	1,024	809	2,693	2,127
Industrial	0.79	9,156	7,233	2,377	1,878	11,533	9,111
Subtotal		15,708	12,165	6,366	4,881	22,074	17,046
Total			41,274		9,841		51,115
			80.7%		19.3%		100%

Sources: Tables 2.1 and 8.1.

Planned Facilities

Table 8.3 identifies the planned storm drain facilities to be funded by the fee. The new storm drain facilities were all identified in the City's Drainage Master Plan. Since drainage projects will benefit both existing development and new development, capacity expanding projects are allocated to new development based on new development's share of storm drain demand at the planning horizon. Projects that do not expand capacity are not allocated to the impact fee.

Table 8.3: Storm Drain Capital Improvements

	Total Cost	Allocation To New Development	Total Cost Allocated to New Development
<i><u>2019 Storm Drain Master Plan CIP</u></i>			
1 West Mission Road (West Mission Road and North Pacific Street)	\$ 840,965	19.3%	\$ 162,306
2 Bingham Drive (Bingham Drive and Armorlite Drive)	2,406,239	19.3%	464,404
3 West Mission Road (West Mission Road and Liberty Drive)	1,989,404	19.3%	383,955
4 West Mission Road (Culvert across West Mission Road and Liberty Drive)	313,060	19.3%	60,421
5 South Rancho Santa Fe Road (South Rancho Santa Fe Road and Grand Avenue)	2,244,653	19.3%	433,218
6 Las Flores Drive (Las Flores Drive between 9th Street and Perdido Street)	1,106,572	19.3%	213,568
7 South Santa Fe Avenue	2,015,175	19.3%	388,929
8 East Mission Road (East Mission Road and Mulberry Drive)	5,468,463	19.3%	1,055,413
9 Los Vallecitos Boulevard	1,768,909	19.3%	341,399
10 Discovery Street (Discovery Street and La Sombra Drive)	604,794	19.3%	116,725
11 West Mission Road (West Mission Road and Firebird Lane)	1,321,825	19.3%	255,112
12 Mulberry Drive (Mulberry Drive and La Cienega Drive)	3,163,198	19.3%	610,497
13 A_North Twin Oaks Valley Road	1,892,046	19.3%	365,165
Grand Total	\$25,135,303		\$ 4,851,113

Source: Drainage Master Plan for City of San Marcos, 2019; City of San Marcos.

Cost per Equivalent Dwelling Unit

This chapter uses the planned facilities approach to calculate the storm drain facilities cost standard. The cost of planned facilities allocated to new development is divided by the growth in EDUs to determine a cost standard per EDU. **Table 8.4** shows the facility cost standard for storm drain facilities.

Table 8.4: Cost per Equivalent Dwelling Unit

Cost Project Costs	\$ 4,851,113
Growth in EDUs	<u>9,841</u>
Cost per EDU	\$ 493

Sources: Tables 8.2 and 8.3; Willdan Financial Services.

Fee Schedule

The maximum justified fee for storm drain facilities is shown in **Table 8.5**. The City can adopt any fee up to this amount. The cost per EDU from Table 8.4 is converted to a fee per unit of new development based on the EDU factors shown in Table 8.1. The fee per average sized single family, and multifamily dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of each type of unit.

The total fee includes a two percent (2.0%) administrative charge to fund costs that include: a standard overhead charge applied to all City programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

In Willdan's experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 8.5: Storm Drain Facilities Impact Fee Schedule

	A	B	C = A x B	D = C x 0.02	E = C + D	F = E / Average
	Cost Per		Base	Admin	Total	Fee per
	EDU	EDU	Fee ¹	Fee ^{1,2}	Fee ¹	Sq. Ft. ³
<i><u>Residential - per Dwelling Unit</u></i>						
Single Family	\$ 493	1.00	\$ 493	10	\$ 503	\$ 0.19
Multifamily	493	0.71	350	7	357	0.21
<i><u>Nonresidential - per 1,000 Sq. Ft.</u></i>						
Commercial	\$ 493	0.74	\$ 365	7	\$ 372	\$ 0.37
Office	493	0.79	389	8	397	0.40
Industrial	493	0.79	389	8	397	0.40

¹ Fee per average sized dwelling unit, or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes 2,704 square feet per average sized single family unit, and 1,665 square feet per average sized multifamily unit in San Marcos based on an analysis of building permits issued in 2022 and 2023.

Sources: Tables 8.1 and 8.4; Willdan Financial Services.

9. AB 602 Requirements

On January 1, 2022, new requirements went into effect for California jurisdictions implementing impact fees. Among other changes, AB 602 added Section 66016.5 to the Government Code, which set guidelines for impact fee nexus studies. Four key requirements from that section which concern the nexus study are reproduced here:

66016.5. (a) (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.

66016.5. (a) (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.

66016.5. (a) (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.

66016.5. (a) (6) Large jurisdictions shall adopt a capital improvement plan as a part of the nexus study.

Compliance with AB 602

The following sections describe this study's compliance with the new requirements of AB 602.

66016.5. (a) (2) - Level of Service

1. For fees calculated under the existing standard methodology, the fees are calculated such that new development funds facilities at the existing level of service. These fee categories are: the roadway component of the transportation facilities and parks, trails and recreation facilities fees. The existing level service in terms of the existing facility investment per unit of demand is shown in each corresponding chapter.
2. For fees calculated under the planned facilities methodology, the fees are calculated to ensure that the level of service does not fall to unacceptable levels. The fees calculated under this approach are the pedestrian and bike components of the transportation facilities fee, and the storm drain facilities fees in this report. These fees are driven by improvements identified in the City's various master planning documents. Impact fees charged under this program will serve to ensure that the level of service will not fall to unacceptable levels.
3. For the fees calculated under the system standard methodology, the maximum justified fees represent an increase in the facility level of service. The fees calculated under this methodology are the library facilities fees. The increased level of service is required to fund new development's fair share of facilities identified and by City. New development will not fund the entirety of the increase in level of service, rather, it will fund a share of the increased level of service represented by the planned facilities. The City will have to fund existing development's share of the increase level of service through any other funding source. The fire and EMS, advanced planning, and habitat conservation fee chapters include tables that show the existing level of service and future level of service in terms of facility cost per capita.

66016.5. (a) (4) – Review of Original Fee Assumptions

Table 9.1 summarizes a review of the assumptions from the 2003 study fee and compares those assumptions to this study.

Table 9.1: Summary of Review of 2003 Study

	2003 Study	2024 Study
Base Year	2003	2024
Planning Horizon	2020	2040
Projected Increase In Dwelling Units	8,754	6,435
Costs Allocated to New Development	\$ 421,824,410	\$ 288,005,712

Sources: City of San Marcos Public Facilities Financing Plan 2003 Update; Tables 2.1 and E.2, Willdan Financial Services.

Table 9.2 presents an accounting of impact fee revenue collected over the past five completed fiscal years, and displays the average annual amount collected, by impact fee fund during this time period.

Table 9.2: Annual Collected Fee Revenue

Impact Fee Category	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Five-Year Average
Circulation Streets	\$ 936,009	\$ 2,329,868	\$ 1,263,655	\$ 1,025,856	\$ 302,487	\$ 1,171,575
SR-78 Interchanges	943,514	1,610,503	1,527,003	1,330,821	104,627	1,103,294
Parks and Trails	2,323,622	1,090,524	3,242,738	3,334,024	183,789	2,034,939
Drainage	295,089	208,733	315,982	328,769	121,383	253,991
NPDES	96,333	56,046	119,158	110,949	14,108	79,319
Habitat Conservation	44,890	21,640	55,010	51,709	6,453	35,940
Technology Improvements	19,180	11,204	23,772	22,089	5,390	16,327
Total	\$ 4,658,638	\$ 5,328,519	\$ 6,547,317	\$ 6,204,217	\$ 738,238	\$ 4,695,386

Source: City of San Marcos.

66016.5. (a) (5) – Residential Fees per Square Foot

Impact fees for residential land uses are calculated per square foot for all fee categories and comply with AB 602.

66016.5. (a) (6) – Capital Improvement Plan

The Capital Improvement Plan for this nexus study is comprised of the identified planned facilities within each facility fee chapter. Planned facilities identified in this document are sourced from the City's current adopted CIP and other City documents. Adoption of this nexus study would approve the planned facilities identified herein as the Capital Improvement Plan for this nexus study. **Appendix Table A.4** is included to demonstrate the CIP for the roadway component of the transportation facilities fee. Note that these projects do not drive the fee calculation and are included to demonstrate that the City has sufficient capacity-expanding projects to spend future impact fee revenue on.

10. Implementation

Impact Fee Program Adoption Process

Impact fee program adoption procedures are found in the *California Government Code* section 66016. Adoption of an impact fee program requires the City Council to follow certain procedures including holding a public hearing. Data, such as an impact fee report, must be made available at least 10 days prior to the public hearing. The City's legal counsel should be consulted for any other procedural requirements as well as advice regarding adoption of an enabling ordinance and/or a resolution. After adoption there is a mandatory 60-day waiting period before the fees go into effect.

Inflation Adjustment

The City can keep its impact fee program up to date by periodically adjusting the fees for inflation. Such adjustments should be completed regularly to ensure that new development will fully fund its share of needed facilities. We recommend that the *California Construction Cost Index* be used for adjusting fees for inflation. The California Construction Cost Index is based on data from the Engineering News Record and is aggregated and made available for free by the State of California.

The fee amounts can be adjusted based on the change in the index compared to the index in the base year of this study (2024).

While fee updates using inflation indices are appropriate for periodic updates to ensure that fee revenues keep up with increases in the costs of public facilities, the City will also need to conduct more extensive updates of the fee documentation and calculation (such as this study) when significant new data on growth forecasts and/or facility plans become available. Note that decreases in index value will result in decreases to fee amounts.

While fee updates using inflationary indices are appropriate for periodic updates to ensure that fee revenues keep up with increases in the costs of public facilities, the City will also need to conduct more extensive updates of the fee documentation and calculation (such as this study) when significant new data on growth forecasts and/or facility plans become available.

Reporting Requirements

The City will comply with the annual and five-year reporting requirements of the *Mitigation Fee Act*. For facilities to be funded by a combination of public fees and other revenues, identification of the source and amount of these non-fee revenues is essential. Identification of the timing of receipt of other revenues to fund the facilities is also important.

Table 10.1 summarizes the annual and five-year reporting requirements identified in the *Mitigation Fee Act*.

Table 10.1: Mitigation Fee Act - Annual and Five-year Administrative Requirements

CA Gov't Code Section	Timing	Reporting Requirements ¹	Recommended Fee Adjustment
66001.(d)	The fifth fiscal year following the first deposit into the account or fund, and every five years thereafter	<p>(A) Identify the purpose to which the fee is to be put.</p> <p>(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.</p> <p>(C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.</p> <p>(D) Designate the approximate dates on which supplemental funding is expected to be deposited into the appropriate account or fund.</p>	Comprehensive Update
66006. (b)	Within 180 days after the last day of each fiscal year	<p>(A) A brief description of the type of fee in the account or fund.</p> <p>(B) The amount of the fee.</p> <p>(C) The beginning and ending balance of the account or fund.</p> <p>(D) The amount of the fees collected and the interest earned.</p> <p>(E) An identification of each public improvement on which fees were expended including share funded by fees.</p> <p>(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.</p> <p>(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.</p> <p>(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.</p> <p>(G) A description of any potential interfund transfers.</p> <p>(H) The amount of refunds made (if any).</p>	Inflationary Adjustment

¹ Edited for brevity. Refer to the government code for full description.

Sources: California Government Code §66001 and §66006.

Programming Revenues and Projects with the CIP

The City maintains a Capital Improvement Program (CIP) to plan for future infrastructure needs. The CIP identifies costs and phasing for specific capital projects. The use of the CIP in this manner documents a reasonable relationship between new development and the use of those revenues.

The City may decide to alter the scope of the planned projects or to substitute new projects if those new projects continue to represent an expansion of the City's facilities and provide benefit to new development. If the total cost of facilities varies from the total cost used as a basis for the fees, the City should consider revising the fees accordingly.

11. Mitigation Fee Act Findings

Public facilities fees are one-time fees typically paid when a building permit is issued and imposed on development projects by local agencies responsible for regulating land use (cities and counties). To guide the widespread imposition of public facilities fees the State Legislature adopted the *Mitigation Fee Act* (the *Act*) with Assembly Bill 1600 in 1987 and subsequent amendments. The *Act*, contained in *California Government Code* Sections 66000 through 66025, establishes requirements on local agencies for the imposition and administration of fee programs. The *Act* requires local agencies to document five findings when adopting a fee.

The five statutory findings required for adoption of the public facilities fees documented in this report are presented in this chapter and supported in detail by the preceding chapters. All statutory references are to the *Act*.

Purpose of Fee

- *Identify the purpose of the fee (§66001(a)(1) of the Act).*

Development impact fees are designed to ensure that new development will not burden the existing service population with the cost of facilities required to accommodate growth. The purpose of the fees documented by this report is to provide a funding source from new development for capital improvements to serve that development. The fees advance a legitimate City interest by enabling the City to provide public facilities to new development.

Use of Fee Revenues

- *Identify the use to which the fees will be put. If the use is financing facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in §65403 or §66002, may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the facilities for which the fees are charged (§66001(a)(2) of the Act).*

Fees documented in this report, if enacted by the City, would be used to fund expanded facilities to serve new development. Facilities funded by these fees are designated to be located within the City's sphere of influence. Fees addressed in this report have been identified by the City to be restricted to funding the following facility categories: transportation facilities, parks, recreation and trail facilities, fire and EMS facilities, advanced planning, habitat conservation and storm drainage facilities.

Benefit Relationship

- *Determine the reasonable relationship between the fees' use and the type of development project on which the fees are imposed (§66001(a)(3) of the Act).*

The City will restrict fee revenue to the acquisition of land, construction of facilities, infrastructure and buildings, and purchase of related equipment, furnishings, vehicles, and services used to serve new development. Facilities funded by the fees are expected to provide a citywide network of facilities accessible to the additional residents and workers associated with new development. Under the *Act*, fees are not intended to fund planned facilities needed to correct existing deficiencies. Thus, a reasonable relationship can be shown between the use of fee revenue and the new development residential and non-residential use classifications that will pay the fees.

Burden Relationship

- *Determine the reasonable relationship between the need for the public facilities and the types of development on which the fees are imposed (§66001(a)(4) of the Act).*

Facilities need is based on a facility standard that represents the demand generated by new development for those facilities. For each facility category, demand is measured by a single facility standard that can be applied across land use types to ensure a reasonable relationship to the type of development. For some facility categories service population standards are calculated based upon the number of residents associated with residential development and the number of workers associated with non-residential development. To calculate a single, per capita standard, one worker is weighted differently than one resident based on an analysis of the relative use demand between residential and non-residential development.

The standards used to identify growth needs are also used to determine if planned facilities will partially serve the existing service population by correcting existing deficiencies. This approach ensures that new development will only be responsible for its fair share of planned facilities, and that the fees will not unfairly burden new development with the cost of facilities associated with serving the existing service population.

Chapter 2, Growth Forecasts provides a description of how service population and growth forecasts are calculated. Facility standards are described in the *Facility Standard* sections of each facility category chapter.

Proportionality

- *Determine how there is a reasonable relationship between the fees amount and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (§66001(b) of the Act).*

The reasonable relationship between each facilities fee for a specific new development project and the cost of the facilities attributable to that project is based on the estimated new development growth the project will accommodate. Fees for a specific project are based on the project's size. Larger new development projects can result in a higher service population resulting in higher fee revenue than smaller projects in the same land use classification. Thus, the fees ensure a reasonable relationship between a specific new development project and the cost of the facilities attributable to that project.

See *Chapter 2, Growth Forecasts*, or the *Service Population* sections in each facility category chapter for a description of how service populations or other factors are determined for different types of land uses. See the *Fee Schedule* section of each facility category chapter for a presentation of the maximum justified facilities fees.

Appendix

Table A.1: Emergency Services Worker Weighting Factor

	2013	2014	2015	Average Annual Incidents (2013 - 2015)	Residents or Employees (2015)	Calls per 1,000 Residents or Employees per Year
<i><u>Residential Incidents</u></i>						
419 1 or 2 family dwelling	3,178	3,129	3,577	3,295		
429 Multifamily dwellings	1,272	1,440	1,786	1,499		
962 Residential street, road or residential driveway	262	327	341	310		
459 Residential board and care	118	98	126	114		
460 Dormitory type residence, other	11	25	13	16		
464 Barracks, dormitory	12	10	24	15		
Total				5,250	92,458	56.78
<i><u>Nonresidential Incidents</u></i>						
963 Street or road in commercial area	473	464	613	517		
340 Clinics, Doctors offices, hemodialysis centers	270	421	508	400		
311 24-hour care Nursing homes, 4 or more persons	180	202	303	228		
241 Adult education center, college classroom	93	116	101	103		
931 Open land or field	69	110	97	92		
888 Fire station	97	83	94	91		
215 High school/junior high school/middle school	79	92	95	89		
161 Restaurant or cafeteria	68	82	101	84		
938 Graded and cared-for plots of land	62	69	65	65		
581 Department or discount store	45	34	57	45		
341 Clinic, clinic-type infirmary	8	16	91	38		
519 Food and beverage sales, grocery store	34	28	48	37		
599 Business office	37	30	34	34		
700 Manufacturing, processing	30	28	37	32		
321 Mental impairment/development disability facility	29	27	34	30		
449 Hotel/motel, commercial	33	25	30	29		
365 Police station	24	31	32	29		
213 Elementary school, including kindergarten	23	24	35	27		
342 Doctor, dentist or oral surgeon's office	25	30	26	27		
131 Church, mosque, synagogue, temple, chapel	23	23	25	24		
160 Eating, drinking places	16	20	31	22		
539 Household goods, sales, repairs	14	18	34	22		
141 Athletic/health club	14	17	28	20		
549 Specialty shop	7	25	25	19		
500 Mercantile, business, other	15	23	17	18		
110 Fixed use recreation places, other	12	20	22	18		
124 Playground	17	18	18	18		
142 Clubhouse	16	16	18	17		
571 Service station, gas station	15	20	11	15		
936 Vacant lot	17	15	13	15		
183 Movie theater	22	11	10	14		
343 Hemodialysis unit	12	8	22	14		
120 Variable use amusement, recreation places	14	12	14	13		
Total				2,247	32,200	69.77
Worker Weighting Factor						1.23
(Calls per 1,000 Employees / Calls per 1,000 Residents)						
<i><u>Other Incidents (Excluded from Weighting)</u></i>						
965 Vehicle parking area	305	348	398	350		
961 Highway or divided highway	244	239	336	273		
960 Street, other	8	7	23	13		
Total				636		

Sources: Standards of Cover Report; California Department of Finance Table E-5, 2015; OnTheMap Application, <http://onthemap.ces.census.gov>; Willdan Financial Services.

Appendix Table A.2: Apparatus, Vehicle and Onboard Equipment Inventory

SMID	Item	Make	Model Number	Purchase Price	Equipment Cost	Total
8298	Aerial Truck	Pierce	FT Velocity	\$ 1,300,320	\$ 5,000	\$ 1,305,320
8323	MEOC COM 140	Featherlite	4941	885,785	5,000	890,785
8276	Aerial Truck	Pierce	Dash-2000	779,448	100,000	879,448
8295	Structure Engine	Pierce	PUC	644,949	100,000	744,949
8285	Structure Engine	Pierce	Velocity	582,465	100,000	682,465
8323	MEOC COM 14 Trailer	Featherlite	4941	464,590	5,000	469,590
8265	Structure Engine	Pierce	Dash Series Pumpe	389,978	75,000	464,978
8262	Structure Engine	Pierce	Dash Pumper (Type	380,624	75,000	455,624
8263	Reserve Structure Engine	Pierce	Dash Pumper (Type	380,624	75,000	455,624
8238	Structure Engine - Reserve	E One	Cyclone II Series Pt	380,000	-	380,000
8288	Brush Engine	International	7400 4x4	208,982	100,000	308,982
82103	Ambulance	Ford		200,720	40,000	240,720
8296	Ambulance	Ford	E450	193,000	30,000	223,000
8291	Ambulance	GMC	4500	189,428	100,000	289,428
8299	Ambulance	Ford	E450	180,920	15,000	195,920
8294	Ambulance	Ford	E450	176,886	100,000	276,886
8241	Brush Engine	International	Model 15 4900	167,012	75,000	242,012
8235	Brush Engine	International	Model 15 Navistar 4	152,000	-	152,000
82104	Ambulance	Ford	E450	151,564	100,000	251,564
8293	Ambulance	GMC	4500	147,173	100,000	247,173
8290	Ambulance	GMC	4500	130,265	100,000	230,265
8287	Reserve Ambulance	GMC	C4500	111,328	-	111,328
8270	Utility Vehicle	Chevrolet	7500	76,617	100,000	176,617
81200	Staff Vehicle - Battalion Chief	Chevrolet	Silverado 2500 LT	49,771	10,000	59,771
81201	Staff Vehicle - Fire Chief	Chevrolet	Tahoe	45,465	10,000	55,465
81184	Staff Vehicle - Back Up Chief	Chevrolet	Suburban	43,132	75,000	118,132
81195	Staff Vehicle - Fire Chief	Chevrolet	Tahoe	41,710	5,000	46,710
81191	Utility Pick-Up	Chevrolet	2500	40,926	10,000	50,926
8286	Support Vehicle	Chevrolet	G30	39,893	100,000	139,893
81183	Staff Vehicle - Battalion Chief	Chevrolet	Tahoe	39,642	-	39,642
81192	Staff Vehicle - 1403	Chevrolet	Tahoe	36,413	200,000	236,413
81141	Staff Vehicle - Back Up Chief	Chevrolet	Suburban 2500 4x4	35,136	5,000	40,136
81167	U-145 Staff Vehicle	Chevrolet	Tahoe	35,000	5,000	40,000
8248	Utility Vehicle	Ford	F250	27,047	75,000	102,047
81199	Staff Vehicle - EMS	Ford	Escape	24,482	10,000	34,482
81196	Prevention Vehicle	Ford	Escape	24,289	10,000	34,289
81193	Support Vehicle	Chevrolet	G10	24,044	200,000	224,044
81185	Support Vehicle	Chevrolet	Colorado	22,508	75,000	97,508
81168	Prevention Vehicle	Chevrolet	Colorado	19,786	75,000	94,786
81140	Prevention Vehicle	Ford	Ranger XLT	19,576	5,000	24,576
86283	Gator Rescue Vehicle	John Deere	XUV850D	19,557	100,000	119,557
8318	Rescue Trailer	Mighty Mover Trailer	Tandem Axle Pro II	10,718	5,000	15,718
8319	Gator Trailer	Ronco		1,788	5,000	6,788
8297	Structure Engine	Pierce	Velocity	-	5,000	5,000
Total				\$ 8,875,559	\$ 2,385,000	\$ 11,260,559

Source: City of San Marcos Fire Department.

Appendix Table A.3: Fire and EMS Equipment Inventory Summary

Item	Count	Total Cost
20" Ram	1	2,200
30' Ladder	1	900
30" Ram	2	4,800
35' Extension Ladder	2	2,160
35' Ladder	9	9,000
4050 NCT HD Cutter	1	5,551
4150 Combi-Cutter	1	4,711
4242 Hydraulic Spreader	1	6,057
4332 Large 65" ram	1	3,924
4340 Small Telescopic Ram	1	3,734
4350 Med. Telescopic Ram	1	4,606
45 Minute Cylinder	163	153,709
50" Plasma TV with Tuner	3	7,913
60" Ram	2	5,200
64" HDTV	1	2,500
75 Minute Cylinder	4	4,020
ACU-2000	1	30,249
AED	37	52,480
Air Bag 21.8 Ton	2	1,774
Air Bag 31.8 Ton	2	1,988
Air Bag Control Kit	1	2,509
Air Bag Kit	1	5,000
Air Cart	1	1,751
Air Chisel	1	800
Air Monitor	1	750
Aircraft Radio	1	889
Analog Microwave Receiver	1	3,622
Arizona Vortex - Artificial High Directional	2	9,365
Ball Valve Intake	3	4,998
Bar-B-Q	2	4,000
Bendix King VHF Radio	1	900
BK VHF Portable	2	2,224
BK VHF Portable Radio	3	3,336
Blower	6	13,037
Chainsaw	10	10,549
Circular Saw	4	4,258
Cisco 3825	1	10,441
CISCO Catalyst	1	3,442
Cisco Wireless Phone	6	3,164
Clothes Dryer	2	1,600
Communications System	1	4,064
Conference Table	2	4,897
Copier	2	5,750
Copy Machine	1	5,000
Core 32 ft. hose (Blue)	2	1,682
Core 32 ft. hose (Orange)	2	1,682
Cutting Torch	1	1,000
David Clark	7	23,800
DefibTech Lifeline Arm CPR Device	2	22,013
DefibTech Lifeline Arm CPR Device	4	44,027

Appendix Table A.3: Fire and EMS Equipment Inventory Summary

Item	Count	Total Cost
Dell Latitude E550 Laptop Computer	4	5,108
Deluxe Difficult Airway Trainer	1	2,389
Desktop Computer	1	1,027
Desktop Computer	3	3,080
Digital Camera	5	1,248
Digital Microwave Receiver	1	18,765
Digital Projector	1	1,283
Display Kiosk	1	1,000
DPU31 Compact Duo Pump	1	8,808
Dumbbell Set	4	8,000
Electric Blower	1	1,800
Elliptical Machine	6	12,600
Extractor	2	15,500
Fire Flow Test Kit	1	975
Fire Hose Repair Device	1	10,300
Floor Buffer	2	2,642
Foam Eductor	4	3,785
Freddie Fire Truck	1	4,253
Gas Monitor	3	3,285
Gated Tri-way	7	11,550
Generator	9	14,482
Generic	1	750
GIS Laptop	1	1,871
Graco Ultramax Cordless Sprayer	1	841
HAM Radio	1	1,085
HDTV Widescreen TV	1	2,000
Holmatro Blue Core Hose	1	1,740
Holmatro Cutters	1	6,203
Holmatro Duo Pump	1	7,918
Holmatro Greenline Combi Tool	1	9,865
Holmatro Pulling Attachment Set	1	1,087
Holmatro Spreaders	1	7,199
Holmatro Telescopic Ram (Long)	1	4,763
Holmatro Telescoping Ram (Short)	1	3,862
Hose Tester	1	3,042
HP Design Jet Printer/Plotter	1	7,123
HP Laser Jet Printer	1	754
iDirect Modem	1	4,344
Intake Ball Valve	1	1,666
IPICS Call Manager Express	1	15,980
IPICS CISCO 3845	1	14,278
IPICS Server	1	3,710
Iridium Satellite Phone	1	1,400
Kenwood Mobile Radio	1	1,964
Kenwood VHF Mobile Radio	2	5,990
Kenwood VHF Radio	2	4,601
KENWOOD VHF/7/800MHZ	1	5,780
Kenwood VHF/7/800Mhz radio	3	17,340
Ladder Testing Equipment	1	2,429
Laptop	1	1,500
Laptop Computer #17	1	2,000

Appendix Table A.3: Fire and EMS Equipment Inventory Summary

Item	Count	Total Cost
Laptop Computer #8	1	2,000
Laser Jet Printer	4	3,508
LCD Monitor	1	1,075
LED Portable Scene Light	8	15,568
Lo-Band Mobile Radio	2	2,350
Low Pressure Air Cushion Kit	1	8,564
M.S. Nozzle	1	1,700
Map Plotter	1	6,595
Map Plotter (Printer)	1	5,774
Mast Camera	1	9,622
Maytag Neptune Dryer	1	1,000
Maytag Neptune Washer	1	870
Milwaukee Cordless Tool Kit	1	861
Mini Cutter	1	2,850
Mobile Data Computer	82	320,079
Mobile VHF Radio	4	7,692
Monitor and Appliances	2	10,966
Motorola 800 MHz Base Radio	5	20,085
Motorola 800 MHz Dash Mount Base Station	4	17,200
Motorola 800 MHz Dash Mount EMS Radio	3	11,630
Motorola 800 MHz Dash Mount Radio	1	4,082
Motorola 800 MHz Dual Head Mobile	1	4,300
Motorola 800 MHz Mobile Radio	24	102,144
Motorola 800 MHz Portable Radio	72	296,855
Motorola 800 MHz Remote Mount Single Head	11	45,402
Motorola 800MHz Dash Mount EMS Radio	1	3,716
Motorola 800MHz Mobile Radio	1	3,593
Motorola 800MHz Portable Radio	1	4,075
Motorola 800MHz Remote Mount Single Head	1	4,082
Multi Gas Monitor	1	1,800
Multimedia Projector	1	3,371
Nautilus Cycle	4	6,000
Omni-directional Antenna	1	1,215
Particulate Generator	1	11,385
PC (SCBA)	1	1,275
Philip's Heart Monitor	14	271,709
Phillip's Monitor Battery Charger	4	3,389
Portable Fire Pump	2	2,390
Portable Monitor	6	18,150
PortaCount	1	1,000
Port-A-Power	1	1,200
PPU15 Honda Power Unit	1	5,511
Printer/Copier/Scanner	1	750
Projector/Smart Board	2	6,000
Portable Fire Pump	1	1,195
Pump Test Manifold	1	3,900
RAD 57 CO Monitor	1	4,085
Ram Fan Blower	5	9,100
Receiver	1	1,000
Refridgerator	1	1,000
Refrigerator	2	3,600

**Appendix Table A.3: Fire and EMS Equipment
Inventory Summary**

Item	Count	Total Cost
RIT Group Search Kit	1	986
Satellite	1	25,725
Satellite Antenna	1	2,040
Satellite Phone	1	4,155
Satellite Phone Antenna	1	2,135
SCBA	6	36,588
SCBA Compressor	1	48,351
SCBA Harness	62	179,032
SCBA Regulator	68	68,340
Smartboard Overlay	1	3,299
Smoke Machine	1	1,423
Snap Tite Valve	1	975
Snap-Tite Valve	5	4,875
Sofa	1	1,400
Spare Motorola 800 MHz Portable Radio	2	8,150
Sparky Fire Suite	1	779
Spec Pak	1	1,099
S-Scort VX2 Suction Unit	2	1,880
Star Trak Cycle	1	1,500
Stokes Basket	1	2,010
Stryker Gurney	3	12,181
Stryker Power Gurney	4	43,893
Stryker Power Pro Gurney	4	61,102
Stryker Stair Chair	4	10,739
Stryker Stairchair	6	12,334
Stryker Stair-Pro Model 6252	2	8,609
Sub. Pump	1	1,500
Surface Pro Laptop	1	1,275
Thermal Imager Camera	6	58,800
Tread Mill	3	7,500
Treadmill	2	5,000
Two-Horn Antenna	1	2,160
UHF Mobile Radio	2	3,764
Universal Weight Machine	4	12,000
Vehicle Stabilization Kit	1	5,188
VGA Matrix Switcher	1	1,865
VHF Mobile Radio	43	92,119
VHF Portable Radio	125	90,896
VHF Portable Repeater	1	11,528
VHF Single Head Remote Radio	1	2,370
VHF/800Mhz RADIO	7	34,743
Video Projector	1	5,321
Viking Commercial Oven	1	3,300
Washing Machine	2	1,600
Water Vacuum	1	908
Weather Micro Server	1	1,076
Wireless LAN Controller	1	5,297
Wireless Mesh WiFi Extender	1	2,649
Wireless Mesh WiFi Extender Pelican Case	1	5,271
Wireless Mesh WiFi Extender Pelican Case	3	15,814
Wireless Modem	26	22,880

**Appendix Table A.3: Fire and EMS Equipment
Inventory Summary**

Item	Count	Total Cost
Wolf Range w/hood sys.	1	2,500
XTS Vehicle Adapter	1	1,604
Yamaha Receiver	1	1,000
Grand Total	1,124	3,003,782

Source: City of San Marcos Fire Department.

Appendix Table A.4: Circulation Improvement Projects

PFF Plan Project No.	Roadway Segment	General Plan (GP) Classification	Impvts to Complete GP Classification 2003 Plan	Cost (2024)
<u>Twin Oaks Valley Road:</u>				
1-4	Cassou Rd to Buena Creek Rd	4-lane Secondary	2 lanes	\$ 2,788,000
1-5	Buena Creek Rd to City Limits	4-lane Secondary	2 lanes	2,045,000
<u>Nordahl Road:</u>				
2-1	Center Dr. to Knob Hill Rd	4- lane Major	2 lanes	2,550,000
<u>Las Posas Road:</u>				
3-2	San Marcos Blvd to Grand Ave	6-lane Prime	2 lanes & Median	10,569,000
3-3	Avenida Leon to Highland	4-lane Secondary	2 lanes	8,963,000
<u>Rancho Santa Fe:</u>				
4-1	Lake SM Dr to Linda Vista Dr	6 lane Prime	2 lanes	12,630,000
4-2	Linda Vista Dr. to SR-78	6 lane Prime	2 lanes	6,940,000
4-3	SR-78 to Mission Rd	6 lane Prime	2 lanes	4,784,000
<u>Mission Road:</u>				
5-1	Smilax to Las Posas Road ¹	6 lane Prime	2 lanes + ped & bike	12,822,000
<u>San Marcos Boulevard:</u>				
6-1	Acacia Dr to Twin Oaks Valley	6 lane Prime	2 lanes	30,356,000
<u>Discovery Street:</u>				
7-1	San Marcos Blvd to La Sombra	4 lane Secondary	2 lanes & Bridge	3,770,000
7-2	La Sombra Dr to Craven Rd	4 lane Secondary	2 lanes	11,325,000
<u>Barham Drive:</u>				
8-1a	Twin Oaks Valley to Campus Way	6 lane Prime	2 lanes	3,010,000
8-2	W. La Moree to SR-78 E Off-Ramp	6 lane Prime	3 lanes & Median	9,694,000
8-3	SR-78 E Off Ramp to Woodland	6 lane Prime	4 lanes & Median	16,449,000
8-4	Woodland Pkwy to Mission Rd	4 lane Secondary	2 lanes	7,936,000
<u>Woodland Parkway:</u>				
9-1	Barham Drive to R/Road Crossing	6 lane Prime	2 lanes	1,460,000
<u>Bennett Avenue:</u>				
12-1	Knob Hill Rd to Rock Springs Rd	4 lane Secondary	1 lane	3,810,000
<u>Borden Road:</u>				
13-1	Las Posas to Twin Oaks Valley Rd	4 lane Major	2 lanes & Median	4,975,000
13-3	Vineyard to Mulberry Dr	4 lane Secondary	2 lanes	1,106,000
13-4	Mulberry Dr to Fulton Rd	4 lane Secondary	2 lanes	3,825,000
13-5	Rose Ranch Rd to Woodland Pkwy	4 lane Secondary	2 Lanes	1,796,000
<u>Grand Ave:</u>				
17-1	San Marcos Blvd to Discovery St	4 lane Major	4 Lanes	4,985,000
<u>Buena Creek Rd:</u>				
19-1	City Limits to Deer Springs	4 lane Secondary	2 lanes	5,918,000
<u>San Marcos Creek Overcrossings:</u>				
20-2	@Grand Ave		4 Lanes	20,328,000
Total Costs All Projects:				\$ 194,834,000

Note: Costs rounded to nearest \$1,000. Costs escalated from 2003 to October 2024 using ENR's Construction Cost Index.

2003 Average Construction Cost Index

6694

October 2024 Construction Cost Index

13632.23

Adjustment Factor:

2.0365

¹ Cost estimate shown only includes assumed roadway segment costs.

Sources: City of San Marcos; ENR Construction Cost Index; Willdan Financial Services.