



Government Building Facilities Fee Nexus Study City of Manteca

Final - February 2026

Prepared for:



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EXECUTIVE SUMMARY AND INTRODUCTORY SECTIONS

INTRODUCTION

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

The City was originally founded in 1861 by Joshua Cowell, a landowner who built many of the first homes in the city and went on to serve as its first mayor. Beginning in the early 1900s, the City grew with expanding storefronts, manufacturing, and agricultural business. The City was incorporated on May 28, 1918. Since the construction of the 120-bypass section of State Route 120, the City has grown in popularity with commuters from the Bay Area. With this influx of residents, the City’s population has more than tripled since 1980. At the time of the 2020 U.S. Census, the City population was 89,835. As of 2025, this Nexus Study estimates the existing population as 90,966 based on existing units in the City and the average persons per household assumption, as calculated from 2023 American Community Survey, Tables B25032 and B25033. They may differ slightly from other population estimates.

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

The Government Building Facilities Fee was originally adopted in 1986. The most recent update to the fee was adopted following the September 2024 Nexus Study, completed by Harris & Associates, when the fee was adjusted to calculate the fee per square foot for residential development and per 1,000 square feet for non-residential uses. The City worked with De Novo Planning Group to complete the Environmental Impact Report (EIR) for the City’s General Plan update that was completed in June 2023 and revised in February 2024. Data from the General Plan EIR was used for land use projections and service population assumptions in this Nexus Study. Existing land use data and persons per household is based on the United States Census data. It is

important to note that some of the assumptions in this Nexus Study differ slightly from the DOF, General Plan, and EIR based on the information available and assumptions used in all the data sources and analyses, most notably the persons per household data from the Census is used in this Nexus Study.

The goal of this Nexus Study is to incorporate new estimates for the construction of the future new police headquarters, based on updated costs, as well as incorporate the 20-City Engineering News Record (ENR) Construction Costs Index (CCI) updates to the costs of other future facilities. In addition, population and service levels may have changed because of the increase in housing units and residents due to annexations and new development since the last fee update. This Nexus Study is based on the information available for each land use currently.

The goal of the City is to develop a fee program that achieves the funding objectives required to fund facilities identified in the City's Capital Improvement Program (CIP) and complies with the legal requirements of AB 1600 and Assembly Bill 602 (AB 602).

NEXUS REQUIREMENT SUMMARY

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

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

The purpose of this report is to demonstrate that all fee components comply with the Mitigation Fee Act. The assumptions, methodologies, facility standards, costs, and cost allocation factors that were used to establish the nexus between the fees and the development on which the fees will be charged are summarized in subsequent sections of this report.

ASSEMBLY BILL 602

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

1. Before the adoption of an associated development fee, an impact fee nexus study shall be adopted.
2. When applicable, the nexus study shall identify the existing level of service for each public facility, identify the proposed new level of service, and include an explanation of why the new level of service is appropriate.
3. A nexus study shall include information that supports the local agency's actions, as required by subdivision (a) of Section 66001 of the Government Code.
4. If a nexus study supports the increase of an existing fee, the local agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the original fee.
5. A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development. A local agency that imposes a fee proportionately to the square footage of the proposed units of the development shall be deemed to have used a valid method to establish a reasonable relationship between the fee charged and the burden posed by the development. A nexus study is not required to comply with the requirements to calculate a fee imposed on a housing development project proportionally to the square footage of the proposed units if the local agency makes the following findings:
 - An explanation as to why square footage is not appropriate metric to calculate fees imposed on housing development projects.
 - An explanation that an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.
 - That other policies in the fee structure support smaller developments or otherwise ensure that smaller developments are not charged disproportionate fees.
6. Large jurisdictions shall adopt a capital improvement plan as a part of the nexus study.
7. All studies shall be adopted at a public hearing with at least 30 days' notice, and the local agency shall notify any member of the public that requests notice of intent to begin an impact fee nexus study of the date of the hearing.
8. Studies shall be updated at least every eight years, beginning on January 1, 2022.
9. The local agency may use the impact fee nexus study template developed by the Department of Housing and Community Development pursuant to Section 50466.5 of the Health and Safety Code.

This report demonstrates that all fee components comply with AB 602. The methodologies performed to calculate the updated fees ensure that the costs for facilities are proportionately spread between existing and future users.

NEXUS STUDY SUMMARY

Purpose

As development occurs in the City, new backbone infrastructure and capital facilities are required to mitigate the increased demand created by new residents and workers. Impact fees fund this required backbone infrastructure and capital facilities as well as the related administrative costs through the City's fee program. The fee program contains separate fee categories for each type of infrastructure and capital facilities. This Nexus Study updates the Government Building Facilities Impact Fee.

This report is designed to satisfy AB 1600 Nexus requirements, comply with AB 602 requirements, and provide the necessary technical analysis to support the adoption of the updated fees. The fees will be effective sixty (60) days after the City's final action adopting the fees.

Fee Program Costs

The 2024 Nexus Study identified \$239.7 million in new construction costs, after excluding the animal control facility, and updating the police station square footage, based on a preliminary needs analysis completed by LDA Partners, and comparable costs in the region for updated costs per square foot. For this Study, Harris escalated the 2024 costs to 2025 costs for most of the facilities utilizing the 20-City ENR CCI to estimate the average cost per square foot for the facilities. This update also includes an updated estimate for the new police headquarters, including the support building.

The ENR CCI is a useful baseline indicator of minimum cost increases, particularly for one-year adjustments, but it should be supplemented with recent local bid data, comparable project benchmarking, and jurisdiction-specific adjustments, when available, to more accurately reflect anticipated costs. The 2024 Nexus Study updated the costs with ENR CCI adjustments along with refined average per square foot costs where appropriate. Because the City has developed a design-development-level budget for the new police facilities, that detailed estimate is incorporated directly into this updated Nexus Study.

The updated police cost estimate exceeds what would result from a simple ENR CCI adjustment. While the ENR CCI provides a useful national benchmark for tracking general construction cost trends, it reflects a 20-city average and does not capture localized labor conditions, contractor availability, regulatory requirements, or project-specific complexities that materially affect public infrastructure costs. Public facility construction has historically escalated at rates significantly

higher than ENR CCI, and reliance on ENR alone can understate the true cost of delivering capital improvements.

Recent review of ENR updates compared to the City’s actual construction experience confirms this divergence. For example, the City of Manteca constructed a fire station in 2019 at a cost of \$670.54 per square foot. Applying ENR escalation from 2019 through 2025 would suggest an updated cost of approximately \$994.27 per square foot. However, evaluation of four new fire stations currently being bid or built in 2025 shows an average cost of \$1,692 per square foot, representing more than a 152% increase, far exceeding the 48% increase implied by ENR. See the table below. This difference reflects the ENR CCI’s limited materials basket, which does not capture the inputs driving municipal project costs. Public works construction is heavily influenced by prevailing-wage labor, underground utility work, asphalt and aggregate pricing, mechanical and electrical systems, and specialty equipment with volatile supply chains—all of which have escalated significantly faster than ENR-tracked materials. Municipal projects also face rising soft costs, regulatory requirements, traffic control, environmental mitigation, and contractor risk premiums that the ENR CCI does not measure.

Table ES-1: Fire Station Construction Cost Comparison

City	Year	Sq. Ft.	Cost of Construction	Price per Sq. Ft.
Manteca Fire Station 5	2019	6,711	\$ 4,500,000	\$ 670.54
Fairfield	2025	7,260	\$9,750,108	\$ 1,342.99
Brentwood	2025	7,412	\$13,000,000	\$ 1,753.91
Castro Valley	2025	7,900	\$15,389,200	\$ 1,948.00
Long Beach	2024	12,779	\$22,000,000	\$ 1,721.57
Average				\$ 1,691.62

Thus, the ENR CCI remains one of the most practical annual escalation factors for interim updates and is appropriate for year-to-year adjustments. However, ENR CCI generally underestimates increases in public infrastructure costs, and therefore, periodic recalibration of the nexus study using updated facility programs, local bid data, and refined per-square-foot costs is necessary to ensure that fee calculations accurately reflect the true cost of construction.

The updated total costs of these City assets are approximately \$278.3 million. These costs are shown in **Table 3-1**. See **Appendix B** for a breakdown of updated police facilities costs.

Updated Fees

Pursuant to AB 602, residential development fees are to be assessed on a per square foot basis, unless the City makes certain, required findings. To yield consistency across fees assessed on non-residential land uses, non-residential development fees will continue to be assessed per 1,000

building square feet. (Fees are shown on a per square foot basis and per 1,000 square foot basis in **Table ES** and converted to a per square foot basis as well.) Hotel fees are on a per room basis. **Table ES** shows the proposed Government Building Facilities Impact Fees.

Table ES-2: Proposed Government Building Facilities Impact Fees

Land Use	City Admin. Facilities	Community Facilities/ Civic Space	Police Facilities	Maintenance/ Storage/ Corp. Yard	Total Cost per Capita	Density	Subtotal Proposed Fee	Administrative Fee ⁽¹⁾	Total Proposed Fee	Average Unit Size (SF)	Proposed Fee / SF
Residential											
Single Family ⁽²⁾	\$495	\$702	\$713	\$149	\$2,059	3.30	\$6,790.34	\$339.52	\$7,129.86	2,400	\$2.97
Multi Family	\$495	\$702	\$713	\$149	\$2,059	2.47	\$5,080.00	\$254.00	\$5,334.00	1,200	\$4.45
Non-Residential							<i>Fee per 1,000 Sq. Ft. / Room</i>				
Commercial	\$183	\$260	\$264	\$55	\$762	2.00	\$1,524.00	\$76.20	\$1,600.20	-	\$1.60
Office	\$183	\$260	\$264	\$55	\$762	3.33	\$2,537.46	\$126.87	\$2,664.33	-	\$2.66
Industrial	\$183	\$260	\$264	\$55	\$762	1.03	\$784.86	\$39.24	\$824.10	-	\$0.82
Hotel	\$183	\$260	\$264	\$55	\$762	0.80	\$609.60	\$30.48	\$640.08	-	NA

¹ An administrative fee of 5.0% is included in the fees shown for (1) legal, accounting, and other administrative support and (2) development impact fee program administration costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analysis.

² In accordance with Assembly Bill No. 881 approved on October 9, 2019, Government Building Facilities fees will not be charged for an ADU that is less than 750 square feet. For an ADU that is 750 square feet or larger, the ADU will be charged proportionately in relation to the square footage of the primary dwelling unit. ADU fees will be calculated by multiplying the Single Family Residential fee by the ADU's square

Proposed Fee Comparison with Existing Fees

Table ES compares the proposed Government Building Facilities Fees to the existing Government Building Facilities Fees (as of December 2, 2024). To account for new development’s fair share of the facilities since the start of the fee program, fund balances were removed from the fee program costs, then new development’s proportional share of the cost was calculated before dividing by the new development projections. It is important to note that the current office fee amount, shown below, adopted in 2024 and escalated to the current rate, was adopted at a lower amount than the maximum justifiable fee in the 2024 Nexus Study, therefore it looks like the maximum justifiable fee has increased more than it has. As with the 2024 Nexus Study, the City may adopt a lower fee than the maximum justifiable fee presented in this Study.

Table ES-3: Comparison of Proposed Fees to Existing Fees

Land Use Category	Current Fee per SF ⁽¹⁾⁽²⁾	Maximum Justifiable Fee ⁽²⁾	Percent Change
Residential			
Single Family	\$2.87	\$2.97	3.5%
Multi-Family	\$4.06	\$4.45	9.6%
Non-Residential			
Commercial	\$1.54	\$1.60	3.9%
Office	\$2.25	\$2.66	18.2%
Industrial	\$0.79	\$0.82	3.8%
Hotel (Fee per Room)			
Hotel	\$618.80	\$640.08	3.4%

1 Fees are as of December 2025.

2 Fee includes administration fee.

Section 1 **METHODOLOGY**

METHODOLOGY

Imposed fees require various findings to ensure that a reasonable relationship exists between the fee amount and the cost of the facility or portion of the facility attributable to the new development. Several methodologies are available to determine fee amounts. The most common methodologies are defined by the “Impact Fee Nexus Study Template” prepared for the California Department of Housing and Community Development (HCD) by the Turner Center for Housing Innovation at UC Berkeley.¹ Choosing the appropriate methodology depends on the type of facility for which the fee is calculated and the availability of documentation to support the fee calculation. Following is a discussion of the methodologies available to calculate the separate fee components in this report. This Nexus Study is based on the System Plan Methodology.

Existing Inventory Method

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

Planned Facilities Method

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

System Plan Method

The System Plan Method utilizes an integrated approach to allocate the cost of existing facilities and the costs of planned facilities to the total development in the study area. This method is appropriate when calculating a systemwide fee in which new development will fund an integrated system of facilities at the future standard attributable to new development. By spreading the costs

¹ The templates can be found on HCD’s website at <https://www.hcd.ca.gov/sites/default/files/docs/policy-and-research/plan-report/nexus-study-template.pdf>

of an integrated system incorporating the existing facilities and planned facilities costs to the total development in the study area, this ensures that new development only pays their proportional share of the total system costs and is not responsible for rectifying any existing deficiencies.

PROGRAM ADMINISTRATION

The City oversees the implementation and administration of the Government Building Facilities Fee, consistent with the requirements of the Mitigation Fee Act. A five percent (5%) Administration Fee is added to fund the costs of the City's management and ongoing fee administration, collection, and reporting. This includes costs associated with City staff and consultant time, studies, and administration to support the fee. Industry standards range from three to six percent (3-6%) of the fee for the administrative component of a development fee program based research completed by Best, Best & Krieger and presented at the California Society of Municipal Finance Officers Chapter meeting in October of 2025. The administrative functions include, but are not limited to, the following:

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

In addition to the administrative activities, the City is responsible for using fee revenues to plan for and construct required capital facilities. The City currently collects a five percent (5%) Administrative Fee and a five percent (5%) fee is included in this Nexus Study. Administrative costs include coordination amongst several different departments for the planning and construction of four different types of facilities included in the Government Buildings Facilities Fee. It also includes the additional fee reporting requirements of AB 516, posting of information per AB 1483, Nexus Study updates every eight years per AB 602, legal counsel, and the potential for a Master Plan in the future to support a Nexus Study update. Given the amount of the maximum justifiable fee, the 5% administrative fee is reasonable, given the staff time needed to administer and manage this fee.

Existing Level of Service

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

Under the System Plan Method, the Government Building Facility fee is based on the cost of providing a systemwide level of service to the City at buildout. The System Plan Method evaluates the cumulative costs of the facilities required to serve the entire future population (existing and future). New development pays for its proportionate share of the systemwide need based on its share of total future demand. This methodology remains conservative and ensures that new development funds only the portion of systemwide facility capacity attributable to growth, in compliance with AB 602.

Because the Government Building Facilities Fee is being calculated using the System Plan Methodology in which the value of the existing improvements and the cost of future improvements is spread based on the total population within the City, existing deficiencies are not being spread to future development and new development. This methodology ensures that new development is only funding its fair share of the facilities based on their impact on the system because existing and future development fund the same per capita costs for government facilities. The proportionate share of the systemwide improvements attributed to existing development will be funded by a combination of alternative funding sources including but not limited to the City’s General Fund, grants, and special tax assessments.

The analysis identifies the square foot per capita when the fee program began compared to the planned square foot per capita at buildout. As shown in **Table 3-5** in **Chapter 3**, the level of service that is proposed to serve the population at buildout exceeds the current level of service, but it corresponds to the facilities identified by City Council and is necessary to meet the level of service proposed to be adopted by the City Council. The new level of service is 2.89 square feet per capita compared to the existing level of service amount of 1.72 square feet per capita (which was 1.89 in the 2024 Nexus Study, but accounts for annexations and growth). This analysis is based on planned facilities and new developments’ proportional fair share of these planned facilities; therefore, this Nexus Study makes the required nexus findings per AB 602.

Government Code section 66001(g) states, "A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service, or (2) achieve an adopted level of service that is consistent with the general plan." The CIP, shown in **Appendix A**, will adopt the new level of service. Furthermore, the new level of service is consistent with the following General Plan policies of the City:

- Goal GM-1: Maintain appropriate growth management measures that ensure a high quality of life, appropriate levels of service, and address anticipated development patterns and timing of public services, facilities, and infrastructure to serve new growth.
- GM-1.1: Maintain a Growth Management Program that requires new development to meet and address level of service standards for water, sewer, circulation, schools, parks, public safety, and other necessary services and facilities and demonstrate consistency with the General Plan.

Furthermore, the new level of service is the same for both existing residents and new development. The City is not requiring new development to build out at a higher level of service than what is being placed on existing residents at buildout. Rather, the planned level of service, reflected in the City's Capital Improvement Plan for the Government Building Facilities Fee, will provide a higher, adopted level of service for both existing residents and future development to be funded by both existing residents and future development. Moreover, the use of a new, increased level of service is appropriate where the existing level of service is too low to meet the City's desired standards and future facility needs.

AB 602 also states that if a nexus study supports the increase of an existing fee, the city, county, or special district shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the original fee. This Nexus Study includes similar improvements to the 2024 Nexus Study; however, it also includes an updated police facilities cost and square footage estimate based on recent design estimates. As mentioned above, LDA Partners provided an updated cost estimate for a future police headquarters, including the support building. This Nexus Study also includes a police training facility and police range that were included in the 2024 and 2006 studies. As stated previously, the System Plan Method utilizes an integrated approach to allocating the cost of existing facilities and the costs of planned facilities to the total development projected at buildout. This method is appropriate when calculating a systemwide fee in which new development will fund an integrated system of facilities at the future standard attributable to new development. By spreading the costs of an integrated system incorporating the existing facilities and planned facilities costs to the total development in the study area, this methodology ensures that new development only pays their proportional share of the total system costs and is not responsible for rectifying any existing deficiencies.

The cost for the police safety training facility is included because as new development occurs, the number of residents and workers served by the police department also increases, which in turn expands the demand for well-trained sworn officers and support staff. As communities grow, police departments must hire additional personnel to maintain appropriate response times, coverage standards, and public safety service levels, and those new officers require initial and ongoing training in a public facility to perform their duties effectively. A dedicated police training

facility provides the space and equipment necessary for mandated instruction, scenario-based exercises, and continuing professional development that directly support day-to-day policing activities. Without expanded training capacity, the City would be unable to adequately prepare additional officers needed to serve new development. Therefore, the provision of a police training facility represents a necessary capital facility proportionally attributable to new development rather than an operational expense. Moreover, use of the System Plan method to calculate the fees ensures that existing and new development share equally in the cost of developing the training facility.

Police (public safety) training and police range facilities are essential to maintaining officer proficiency, certification, and regulatory compliance, and to ensuring overall public safety readiness. As the City of Manteca continues to grow, increases in population, calls for service, and geographic service area place additional demands on police staffing and training requirements.

The City currently does not operate its own training facility, including a firearms range, and instead relies on limited access to facilities managed by outside agencies. These arrangements result in scheduling conflicts, constrained training availability, and reduced flexibility to accommodate the expanded training needs associated with a growing police force. As development continues and additional officers are required to serve new residents and neighborhoods, the limitations of relying on external facilities become more pronounced.

Development-driven growth creates a direct and proportional need for expanded public safety infrastructure, including specialized training facilities necessary to maintain required police service levels. A City-operated training facility and police range would constitute a capital facility designed to mitigate the impacts of new development by enabling timely, consistent, and scalable training for an expanding police department. This need is directly attributable to growth and for purposes of the Nexus Study, the facility cost is not an ongoing operating expense, but rather a one-time infrastructure investment required to support increased demand for police services generated by new development.

Establishing a City-owned police range would allow Manteca to design and operate a facility that aligns with current and projected growth, ensures compliance with training standards, and maintains public safety service levels as the City continues to expand. Firearms range facilities are essential for maintaining officer proficiency, certification, and regulatory compliance, as well as ensuring overall public safety readiness. The police range included in the Nexus Study meets the needs and training requirements for the City as it is growing and aligns with the current growth of the City.

Furthermore, a dedicated police range is essential to ensure officers receive consistent, high-quality firearms training that meets and exceeds state standards. When access is limited to outside facilities, training is often restricted to the minimum required, which leaves little opportunity for

skill development, especially for new officers. A City-owned police range gives Manteca full control over training schedules, increases practice opportunities, and ensures officers are properly prepared before responding to real-world emergencies.

For new officers who have limited field experience, a full-time range is critical to building a safe and professional foundation. Structured, repetitive training allows them to:

- Train more frequently than the minimum Peace Officer Standards and Training (POST) requirements.
- Receive timely remedial and confidence-building instruction.
- Develop muscle memory, sound judgment, and safe firearms handling skills before facing high-risk situations.

This early investment in training reduces mistakes, strengthens decision-making under stress, and ultimately improves public safety by ensuring new officers are better prepared to protect the community.

Public safety training facilities are also a critical component of modern police services because they support regulatory compliance, officer readiness, and maintenance of professional standards. As the City of Manteca experiences continued development and population growth, the Police Department must maintain service levels for a larger community, which typically increases calls for service, staffing needs, and the number of officers requiring initial and ongoing training. A dedicated training facility is therefore a growth-related public safety capital improvement that helps the City maintain effective police services as new development adds demand.

New development and resulting growth create a direct need to expand and modernize the City's public safety infrastructure. Training capacity must scale with the Police Department's operational footprint and staffing levels to ensure officers can meet mandated training requirements and sustain readiness for increased service demands. Adequate, purpose-built training space mitigates growth-related impacts by enabling consistent, efficient, and scalable training for an expanding workforce.

A dedicated training facility strengthens officer communication, decision-making, and de-escalation skills, core abilities that directly affect public safety during traffic stops, service calls, and crisis situations. By providing permanent classrooms, scenario-based training rooms, and access to modern simulation technology, the City can deliver consistent, realistic, and accountable training aligned with today's policing standards. This investment is especially critical for onboarding and developing new officers as the Police Department grows to meet increased demand associated with new development.

This investment is especially critical for new officers, who are still forming professional habits and learning how to safely manage complex, high-pressure situations. A dedicated training environment allows them to:

- Practice realistic, real-world scenarios in a safe and controlled setting.
- Develop effective communication and de-escalation skills while learning to make sound decisions under stress.
- Receive structured coaching and performance evaluations supported by documented training data.

By building these skills before new officers are placed into active service, the City ensures they are better prepared to protect the community, resolve incidents safely, and serve residents with professionalism and confidence.

The facilities included in this Nexus Study are necessary to serve the growing city and provide an appropriate increased level of service for community facilities. As stated above, this level of service is consistent with General Plan policies. The City has identified potential funding sources to fund the existing population's fair share of the facilities. The City has shown an ongoing commitment to find funding for Government Facilities through general fund revenue and other funding sources. The City has also been successful at securing grants in the past, such as the Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) funds. Thus, showing a commitment from the City to review other funding sources such as grants. The City will continue to identify funding sources and explore bonds or potential grants for the facilities.

CAPITAL IMPROVEMENT PLAN

AB 602 states that large jurisdictions shall adopt a Capital Improvement Plan (CIP) as part of the nexus study. This report fulfills that requirement with the Government Building Facilities Fee Capital Improvement Plan, which includes the facilities to be adopted as the City's CIP for the DIF program, which is shown in **Table 3-1** in **Chapter 3** and in **Appendix A**.

Section 2 POPULATION AND LAND USE ASSUMPTIONS

LAND USE TYPES

The land use classifications used in this Nexus Study build upon the consolidated structure adopted in the City's 2024 Development Impact Fee Nexus Study. Per the General Plan, the medium density designation provides for smaller single-family homes in more imaginative lotting arrangements, duplex and triplex development, smaller scale multi-family developments, including cottage homes, garden apartments, townhouses, and cluster housing, and mobile home parks. The density range will accommodate small lot single family homes that will typically be smaller in size and more affordable to residents. Furthermore, the General Plan Revised Addendum to the Environmental Impact Report for the Manteca General Plan Update (February 2024) includes future and existing growth for single family and multi-family units. Given this planning context, and the consolidation completed in the 2024 Nexus Study, the residential fee categories remain grouped into Single-Family Residential and Multi-Family Residential for purposes of the 2025 update.

The non-residential fee categories were consolidated based on the type of use and for the ease of administering the fee program in the 2024 Nexus Study. Similar to residential, the non-residential fee categories remain consolidated based on functional use characteristics and administrative simplicity. The assumptions used for heavy and light industrial are similar in this analysis. The assumptions for business professional and business park industrial are also similar to each other.

To ensure a reasonable relationship between each fee and the type of development paying the fee, different land use types must be distinguished. The land use categories used in this analysis are defined below:

- **Single Family Residential (SFR):** Detached single-family dwelling units. Includes very-low density, low density, single family medium density, and age-restricted units.
- **Multi-Family Residential (MFR):** Attached residential project consisting of two or more units.
- **Accessory Dwelling Unit (ADU):** A second unit, attached or detached from a SFR.
- **Commercial:** All commercial, retail, educational, and mixed-use development.
- **Office:** All general, professional, and medical office development. Includes business park industrial.
- **Industrial:** All manufacturing and warehouse development.
- **Hotel:** All hotel development.

Some developments may include more than one land use type, such as an industrial warehouse with living quarters (a live-work designation) or a planned unit development with both Single- and Multi-Family uses. In these cases, the fees will be calculated separately for each land use type.

GROWTH FORECASTS

Growth projections are used as indicators of demand. The City’s existing population, as well as buildout population projections, are critical assumptions used to calculate the Government Building Facilities Fee. The following resources were used as part of this analysis:

- Estimates of population projections and total development through buildout were based on the City’s General Plan (including Amendment revisions), Revised Addendum to the General Plan EIR (prepared by De Novo Planning Group), persons per household assumptions based on the 2023 United States Census American Community Survey, and City permit data through July 2025.
- Estimated person per household and population data are from the 2023 United States Census American Community Survey.
- Existing population estimates are from the City’s General Plan (including Amendment revisions), Revised Addendum to the General Plan EIR (prepared by De Novo Planning Group), persons per household assumptions based on the 2023 United States Census American Community Survey, and City permit data through July 2025.
- Existing worker estimates are from the City’s General Plan (including Amendment revisions), Revised Addendum to the General Plan EIR (prepared by De Novo Planning Group), and City permit data through July 2025.
- Worker projections were based on the employment density per worker identified in the U.S. Green Building Council LEED BD+C Default Occupancy Counts, estimates from recently completed master plans for the City of Tracy, industrial building size and number of employees data in the City of Manteca, and Cushman & Wakefield’s article, *Why Space Matters*, dated June 12, 2018.

SERVICE POPULATION

Table 2-1 identifies the existing service population. Non-residential buildings are typically occupied less than dwelling units, so it is reasonable to assume that average per-worker demand for services is less than average per-resident demand. The 0.37-weighting factor for workers is based upon a 45-hour work week (40 hours of work plus 1 hour lunch break) relative to a resident’s non-working time of 123 hours (168 hours per week less 45 work hours).

Table 2-1: Existing Service Population

Category	Existing Population	Weighting Factor ⁽³⁾	Service Population
Residents ⁽¹⁾	90,966	1.00	90,966
Workers ⁽²⁾	22,214	0.37	8,219
Total Existing Service Population			99,185

Source: City of Manteca; Manteca General Plan, US Census On The Map, American Community Survey.

¹ Resident population estimates are from average persons per household, as calculated from 2023 American Community Survey, Tables B25032 and B25033 multiplied by the existing units. They may differ slightly than other population estimates.

² Employment data for the City of Manteca derived from the United States Census Bureau's On the Map Database. Projections differ from the City's 2043 General Plan Amendment (February 2024), prepared by De Novo Planning Group, based on assumptions used in the Nexus Study and the Parks Master Plan (October 2025).

³ Workers are weighted at 0.37 based on a 45 hour work week relative to a resident's time of 123 hours (168 hours per week less 45 work hours).

Table 2-2 identifies the estimated workers growth at buildout.

Table 2-2: Projected New Employee Growth at Buildout

Land Use	Density Assumption ¹	Projected Growth Square Feet/ Rooms	Projected Growth Workers ²
Commercial	2.00 Employees per 1,000 square feet	4,757,173	9,514
Office	3.33 Employees per 1,000 square feet	1,523,233	5,072
Industrial	1.03 Employees per 1,000 square feet	11,114,869	11,448
Hotel ³	0.80 Employees per room	264	211
Total			26,246

¹ Density assumptions from the USBGC LEED BD+C: New Construction | v4 - Default Occupancy Counts, recent City of Tracy Master Plans, Cushman & Wakefield: Why Space Matters dated June 12, 2018, and industrial data from the City of Manteca.

² Projected growth based on the non-residential square feet from the 2043 General Plan Update multiplied by the density assumptions. Projected workers differ from the total in the 2043 General Plan Amendment (February 2024), prepared by De Novo Planning Group by approximately 9,500 based on assumptions used in the Nexus Study and the General Plan. The General Plan number excludes Hotel employees.

³ Assumes 1,000 square feet per room on average for additional hotel rooms.

Demand for services and the associated facilities is based on the City's future service population, which includes residents and non-residential workers. As stated previously, when calculating the service population for growth, workers were weighed less than residents to reflect the lower service demand of workers. Non-residential workers spend less time in the City and use fewer services, so the demand for City services is less than that of a resident. Workers are weighted at 0.37 that of a resident based on an average worker utilizing services just 45-hours a week versus a resident having access to services 168 hours a week.

Table 2-3 identifies the estimated population and employee growth at buildout.

Table 2-3: Projected New Population and Employee Growth at Buildout

Land Use	Net Growth (City Limits)	Density	Weighting Factor ¹	Future Service Population Growth	Existing Service Population	Total Service Population at Buildout
Residential						
Single Family	9,319	3.30	1.00	30,733	79,733	110,466
Multi-Family	10,485	2.47	1.00	25,868	11,233	37,101
<i>Subtotal</i>	<i>19,804</i>			<i>56,601</i>	<i>90,966</i>	<i>147,567</i>
Employment						
Workers	26,246	1.00	0.37	9,711	8,219	17,930
Total Projected New Service Population				66,312	99,185	165,497

¹ Workers are weighted at 0.37 based on a 45 hour work week relative to a resident's time of 123 hours (168 hours per week less 45 work hours).

RESIDENT AND DENSITY ASSUMPTIONS

Occupant densities ensure a reasonable relationship between the increase in service population and the amount of the fee. Using persons per household (PPH) data for residential units and employment density data for non-residential buildings is a common metric used to establish a reasonable relationship between the demand created by the development project and the fees charged. Developers pay the fee based on the square footage of additional housing units or building square feet of non-residential development, so the fee schedule must convert service population estimates to these measurements of project size. This conversion is done using the average occupant density factors by land use type shown in **Table 2-4**. The residential density factors were derived from the US Census American Community Survey while the non-residential densities were derived from the U.S. Green Building Council Default Occupancy Counts and recent assumptions from master plans from local cities, such as the City of Tracy. The average density factors shown in **Table 2-4** are used for each land use type.

Table 2-4: Population and Density Assumptions

Land Use	Population and Density Assumptions
Residential⁽¹⁾	
Single Family	3.30 Residents per dwelling unit
Multi-Family	2.47 Residents per dwelling unit
Non-Residential⁽²⁾	
Commercial	2.00 Employees per 1,000 square feet
Office	3.33 Employees per 1,000 square feet
Industrial	1.03 Employees per 1,000 square feet
Hotel	0.80 Employees per room

¹ Population per household derived from population and unit data from US Census Data Table B25032 & B25033 (2023).

² USBGC LEED BD+C: New Construction | v4 - Default Occupancy Counts, recent City of Tracy Master Plans, Cushman & Wakefield: Why Space Matters dated June 12, 2018, and City of Manteca data for industrial buildings.

AVERAGE UNIT SIZES

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

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

Multi-Family Residential projects that include communal spaces (such as a clubhouse, maintenance facility, gym, etc.) will not be assessed impact fees on such areas as the impact is captured within the residential fees. Areas that comprise workspace for employees and are accessible by the public will be charged impact fees according to use (for example, a leasing office would pay office fees). Based on the estimated average size of planned new development within each land use category in the City of Manteca, the average unit sizes shown in **Table 2-5** are utilized in this study.

Table 2-5: Average Unit Sizes

	Size ⁽¹⁾
Single Family	2,400
Multi-Family	1,200

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

The City will monitor the average size of new housing units in the City on an annual basis and if the average size of units is significantly less than anticipated, the fees will be updated as part of a future update to ensure the fee program does not fall short of revenue projections. As detailed in the next section, the fee per square foot is calculated by dividing the fee per unit by the average size shown above for each residential unit type.

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

Section 3 GOVERNMENT BUILDING FACILITIES FEE

COST SUMMARY AND CIP

The 2024 Government Building Facilities Fee Nexus Study identified \$239.7 million of CIP in new construction projects that are needed to be built to serve the City at buildout. The updated fee program reviewed the facilities needed, sizes of the facilities, and updated the costs. Harris escalated the 2024 cost estimates to 2025 values utilizing the 20-City ENR CCI to estimate an average cost per square foot for the facilities. The police costs were also updated based on updated costs for a new police headquarters, including the support building. The updated total costs of these City assets are approximately \$278.3 million. The increase in costs is mostly attributed to the updated police facilities estimates. These costs and planned square footage are shown in **Table 3-1** on the following page.

The Government Building Facilities Fee is calculated using the System Plan Method. The System Plan Method uses an integrated system methodology where the total cost of the network of government buildings in the City (existing facilities and future improvements), is divided by the total demand on the system (existing users and future users).

Under this method, new development funds the expansion of facilities at a proportional rate to the facilities funded by existing development. Because the fee is based on the full buildout value of the system and allocated across full buildout demand, no existing deficiencies are passed on to future development. In other words, if a deficiency exists in the current facility standards, new development is responsible only for paying its proportional share of total future improvements at the same cost per capita as existing development. Any existing deficiencies must be addressed with funding outside the fee program. Future development within the City will pay the Government Building Facilities Fee at building permit issuance, unless otherwise required by law, to fund its proportional share of the government buildings system expansion projects described in this section.

The proposed expansion facilities in the fee program are system improvements that serve the community at large and does not include any on-site infrastructure required by specific development projects. Each development project will be required to construct the specific on-site improvements required to serve their project.

Table 3-1: Government Building Planned Facilities

	Buildout SF (2006)	Cost Estimate (2006)	Cost / SF (2024) ⁽¹⁾	Cost Estimate (2024)	Updated Square Feet (Buildout)	Cost / SF (2025) ⁽¹⁾	Cost Estimate (2025)
City Administrative Space							
Civic Center - City Hall	71,500	\$28,500,000	\$820	\$58,630,000	71,500	\$856	\$61,170,589
<i>Subtotal Civic Space (rounded)</i>	<i>71,500</i>	<i>\$28,500,000</i>		<i>\$58,630,000</i>	<i>71,500</i>		<i>\$61,170,589</i>
Community Facilities / Civic Space							
Performing Arts Center ⁽²⁾	37,000	\$14,800,000	-	-	-	-	-
Library	55,000	\$33,000,000	\$1,195	\$65,725,000	55,000	\$1,247	\$68,573,034
Multi-Use Community Facility	-	-	\$850	\$27,200,000	32,000	\$887	\$28,378,646
Animal Shelter Expansion	-	-	\$800	\$6,400,000	8,000	\$835	\$6,677,329
Animal Control Facility	6,600	\$1,500,000	-	-	-	-	-
<i>Subtotal Community Facilities (rounded)</i>	<i>98,600</i>	<i>\$49,300,000</i>		<i>\$99,325,000</i>	<i>95,000</i>		<i>\$103,629,009</i>
Police Facilities							
Police Station ⁽³⁾	37,200	\$20,700,000	\$1,226	\$56,157,791	45,817	\$1,814	\$83,126,374
Police Support Building ⁽³⁾	-	-	-	-	2,000	\$1,814	\$3,628,626
<i>Subtotal Police Headquarters</i>	<i>37,200</i>	<i>\$20,700,000</i>	<i>\$1,226</i>	<i>\$56,157,791</i>	<i>47,817</i>	<i>\$1,814</i>	<i>\$86,755,000</i>
Public Safety Training Facility ⁽⁴⁾	-	-	\$600	\$7,200,000	12,000	\$626	\$7,511,995
Police Range	17,500	\$4,300,000	\$530	\$9,275,000	17,500	\$553	\$9,676,910
<i>Subtotal</i>	<i>91,900</i>	<i>\$45,700,000</i>		<i>\$72,632,791</i>	<i>77,317</i>	<i>\$1,344</i>	<i>\$103,943,904</i>
<i>(minus portion of training facility allocated to fire fee)</i>				<i>-\$3,600,000</i>	<i>-6,000</i>		<i>-\$3,755,997</i>
<i>New Subtotal Police Facilities (rounded)</i>				<i>\$69,032,791</i>	<i>71,317</i>		<i>\$100,187,907</i>
Maintenance / Storage / Corporation Yard							
Park and Public Works Corporation Yard ⁽⁵⁾	22,800	\$2,200,000	\$236	\$5,380,800	22,800	\$246	\$5,613,964
Additional Maintenance Facilities	45,000	3,195,000	\$125	\$5,625,000	45,000	\$130	\$5,868,746
Parks Satellite Corporation Yard	3,000	1,000,000	\$585	\$1,755,000	3,000	\$610	\$1,831,049
<i>Subtotal (rounded)</i>	<i>70,800</i>	<i>\$6,395,000</i>		<i>\$12,760,800</i>	<i>70,800</i>		<i>\$13,313,758</i>
Total	332,800	\$129,895,000		\$239,748,591	308,617		\$278,301,263

Source: City of Manteca Government Building Facilities Fee Nexus Study (2006 and 2024) and City of Manteca Police Headquarters cost estimate dated December 12, 2025.

¹ City Admin, community facilities / civic space from the 2024 Nexus Study were based on an average of the increased cost per square foot based on the Engineering News Record (ENR) 20-City Construction Cost Index (CCI), April 2006 to April 2024 and comparable costs in the region. Costs were updated to December 2025 based on the ENR CCI.

² The Performing Arts Center was removed in the 2024 Nexus Study update.

³ Original square footage, as of 2006, is shown. Updated 2024 costs were based on the 2024 police needs analyses square footage of 45,570. 2024 cost analysis completed by LDA Partners, approved by City Council on August 20, 2024. 2025 costs were provided by the City based on the program level budget for the new Manteca Police Headquarters (December 12, 2025). Square footage updated to 45,817 square feet for police department headquarters and 2,000 square feet for support building. Excludes \$250,000 in relocation expenses.

⁴ The total square footage of the Public Safety Training Facility is 12,000 square feet. 50 percent of the square footage and cost is allocated to the Government Building Facility Fee. The remaining 50 percent is allocated to the Fire Facility Fee.

⁵ Maintenance / storage / and corporation yard space is based on the rounded increased cost per square foot based on the 20-City ENR CCI, January 2012 to April 2024 and comparable cost in the region. The park and public works corporation yard includes the cost for a corporation yard building in the City. The costs were then escalated to December 2025 based on the 20-City ENR CCI.

Table A-1 in **Appendix A** will also serve as the Government Building Facilities Fee CIP list as required by AB 602, which includes the facilities shown in **Table 3-1**. The table identifies each of the facilities that will be paid for in part or whole by the Government Building Facilities Fee. The City will use the CIP facilities identified here to guide their five-year Capital Improvement Plan budget based upon city need and timing of securing adequate revenue and will update the date in the CIP and the City’s AB 1600 annual and five-year reports.

The current Government Building Facilities existing square feet and costs are summarized in **Table 3-2**. The existing valuation and square footage comes from the City’s Statement of Values (As provided by the City on July 14, 2025). The Statement of Values is prepared by a third party auditor and details the insured replacement valuation for the City’s assets and is the value of government facilities provided to the City’s existing service population. **Table 3-2** summarizes the existing facilities inventory that forms the basis of the existing level of service costs for the system plan fee, as these are the facilities and equipment that serve the City’s current residents and workers. Vehicles and equipment that have exceeded their useful life expectancy have been removed from the analysis. See **Appendix C** for the detailed City’s Statement of Values.

Table 3-2: Government Building Facilities Square Footage

	Square Feet (2025)	City SOV 7-2025
City Administrative Facilities		
Civic Center - City Hall Complex	75,972	20,812,636
<i>Subtotal Administrative Space</i>	<i>75,972</i>	<i>20,812,636</i>
Community Facilities / Civic Space		
VFW Hall	3,931	1,440,257
Library	16,313	8,633,457
Animal Control Facility	6,305	2,457,781
<i>Subtotal Community Facilities</i>	<i>26,549</i>	<i>12,531,495</i>
Police Facilities		
Police	30,554	\$17,732,596
<i>Subtotal Police Facilities</i>	<i>30,554</i>	<i>\$17,732,596</i>
Maintenance / Storage / Corporation Yard		
Park and Public Works Corporation Yard	32,925	10,317,916
Water Department Facilities	4,281	967,113
<i>Subtotal Maintenance / Storage</i>	<i>37,206</i>	<i>\$11,285,029</i>
Total Existing Facilities	170,281	\$62,361,756

Source: City of Manteca Statement of Values (June 7th, 2022), Statement of Values (March 14th, 2024).

FEE METHODOLOGY

This Nexus Study utilized the System Plan Method to calculate the Government Building Facilities Fee. The System Plan Method utilizes an integrated approach to allocate the cost of existing facilities and the costs of planned facilities to the total development in the study area. This method is appropriate when calculating a systemwide fee in which new development will fund an integrated system of facilities at the future standard attributable to new development. By spreading the costs of an integrated system incorporating the existing facilities and planned facilities costs to the total development in the study area, this ensures that new development only pays their proportional share of the total system costs and is not responsible for rectifying any existing deficiencies. As stated in the “Impact Fee Nexus Study Template” prepared for the California Department of Housing and Community Development by Turner Center for Housing Innovation at UC Berkeley, the System Plan Method “Estimates the costs for an integrated system of existing and future facilities.”

The Government Building Facilities Fee is calculated based on the estimated number of new residents and workers that are generated by each new development. The total fee program cost shown in **Table 3-3** includes the total existing and future costs to calculate the fee, which are then divided by the total buildout population (existing and future) in the City. This estimates the cost per capita. The existing fund balance is not offset against the calculated facility costs because the fee is based on the System Plan Method and although the fund balance will fund planned facilities, those funds are attributable to existing residential development’s proportional share of the facilities, for which fees have already been paid.

The cost per capita employee equivalent is based on the workers being weighed less than residents. Non-resident workers spend less time in the City and use fewer services, so the demand for City services is less than that of a resident. Workers are weighted at 0.37 that of a resident based on worker utilizing services 45-hours a week versus a resident having access to services 168 hours a week.

This Government Building Facilities Fee has an essential nexus to the City’s interest in ensuring that there are adequate government facilities to serve new development, and the fee methodology, set forth in this Nexus Study, demonstrates that the fees are roughly proportionate to the need for new government facilities created by new development. Additionally, the fee only includes development’s fair share of the costs of government facilities, and excludes the costs associated with the City’s existing population, as such, the fees are not more than is necessary to mitigate the impacts resulting from new development.

Table 3-3: Government Building Facilities Fee Cost per Capita

	City Administrative Facilities	Community Facilities/ Civic Space	Police Facilities	Maintenance/ Storage/ Corporation Yard	Total
Total Cost ⁽¹⁾					
<i>Existing Cost</i>	\$20,812,636	\$12,531,495	\$17,732,596	\$11,285,029	\$62,361,756
<i>Planned Facilities Cost</i>	\$61,170,589	\$103,629,009	\$100,187,907	\$13,313,758	\$278,301,263
Total Fee Program Cost	\$81,983,225	\$116,160,504	\$117,920,503	\$24,598,787	\$340,663,019
Total Buildout Service Population	165,497	165,497	165,497	165,497	
Cost per Capita	\$495	\$702	\$713	\$149	\$2,059
Cost per Capita - Employee Equivalent ⁽²⁾	\$183	\$260	\$264	\$55	\$762

Source: City of Manteca Government Building Facilities Fee Nexus Study (2006 and 2024) and City of Manteca.

¹ The existing fund balance is not offset against the calculated facility costs because the fee is based on the System Plan Method and although the fund balance will fund planned facilities, those funds are attributable to existing residential development's proportional share of the facilities, for which fees have already been paid.

² Workers are weighted at 0.37 based on a 45 hour work week relative to a resident's time of 123 hours (168 hours per week less 45 work hours).

FEE SUMMARY

The Government Building Facilities Fee is calculated by multiplying the total cost per capita of the facilities needed at buildout by the density assumptions shown in **Table 2-4**. The Residential Government Building Facilities Fees are then converted into a fee per square foot by dividing the Total Proposed fee per unit by the Average Unit Size assumptions in **Table 2-5**. **Table 3-4** summarizes the Government Building Facilities Fee calculation.

Table 3-4: Government Building Facilities Fee Calculation

Land Use	City Admin. Facilities	Community Facilities/ Civic Space	Police Facilities	Maintenance/ Storage/ Corp. Yard	Total Cost per Capita	Density	Subtotal Proposed Fee	Administrative Fee ⁽¹⁾	Total Proposed Fee	Average Unit Size (SF)	Proposed Fee / SF
Residential											
		Cost per Capita									Fee / SF
Single Family ⁽²⁾	\$495	\$702	\$713	\$149	\$2,059	3.30	\$6,790.34	\$339.52	\$7,129.86	2,400	\$2.97
Multi Family	\$495	\$702	\$713	\$149	\$2,059	2.47	\$5,080.00	\$254.00	\$5,334.00	1,200	\$4.45
Non-Residential											
		Fee per 1,000 Sq. Ft. / Room									
Commercial	\$183	\$260	\$264	\$55	\$762	2.00	\$1,524.00	\$76.20	\$1,600.20	-	\$1.60
Office	\$183	\$260	\$264	\$55	\$762	3.33	\$2,537.46	\$126.87	\$2,664.33	-	\$2.66
Industrial	\$183	\$260	\$264	\$55	\$762	1.03	\$784.86	\$39.24	\$824.10	-	\$0.82
Hotel	\$183	\$260	\$264	\$55	\$762	0.80	\$609.60	\$30.48	\$640.08	-	NA

¹ An administrative fee of 5.0% is included in the fees shown for (1) legal, accounting, and other administrative support and (2) development impact fee program administration costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analysis.

² In accordance with Assembly Bill No. 881 approved on October 9, 2019, Government Building Facilities fees will not be charged for an ADU that is less than 750 square feet. For an ADU that is 750 square feet or larger, the ADU will be charged proportionately in relation to the square footage of the primary dwelling unit. ADU fees will be calculated by multiplying the Single Family Residential fee by the ADU's square

EXISTING AND PROPOSED LEVEL OF SERVICE

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

Table 3-5 below identifies the existing square foot per capita compared to the planned square foot per capita at buildout. It also includes the adopted new planned level of service from the 2024 Nexus Study.

Under the System Plan Method, the Government Building Facility fee is based on the cost of providing a systemwide level of service to the City at buildout. The System Plan Method evaluates the cumulative square footage required to serve the entire future population (existing and future). New development pays for its proportionate share of the systemwide need based on its share of total future demand. This methodology remains conservative and ensures that new development funds only the portion of systemwide facility capacity attributable to growth, in compliance with AB 602.

Because the Government Building Facilities Fee is being calculated using the System Plan Methodology in which the value of the existing improvements and the cost of future improvements is spread based on the total population within the City, existing deficiencies are not being spread to future development and new development. This methodology ensures that new development is only funding its fair share of the facilities based on their impact on the system. The proportionate share of the systemwide improvements attributed to existing development will be funded by a combination of alternative funding sources including but not limited to, the City’s General Fund, grants and special tax assessments.

As shown in the Nexus Study analysis, based on the square footage per capita of the existing facilities, the level of service per capita for the City’s existing population is lower. The analysis identifies the square foot per capita when the fee program began compared to the planned square foot per capita at buildout. As shown, the level of service that is proposed to serve the population at buildout exceeds the current level of service at 2.89 square feet per capita compared to the existing level of service amount of 1.72 square feet per capita (which was 1.89 in the 2024 Nexus Study, but accounts for annexations and growth). This analysis is based on planned facilities and new developments’ proportional fair share of these planned facilities; therefore, this Nexus Study makes the required nexus findings per AB 602. The adopted new planned level of service in the 2024 Nexus Study was 2.94, which is higher than this updated level of service number of 2.89.

Government Code section 66001(g) states, "A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing

facilities to maintain the existing level of service, or (2) achieve an adopted level of service that is consistent with the general plan." The CIP, shown in **Appendix A** and is proposed to be adopted by the City Council along with the proposed, updated fees, will adopt the new level of service. Furthermore, the new level of service is consistent with the following General Plan policies of the City:

- Goal GM-1: Maintain appropriate growth management measures that ensure a high quality of life, appropriate levels of service, and address anticipated development patterns and timing of public services, facilities, and infrastructure to serve new growth.
- GM-1.1: Maintain a Growth Management Program that requires new development to meet and address level of service standards for water, sewer, circulation, schools, parks, public safety, and other necessary services and facilities and demonstrate consistency with the General Plan.

Importantly, the new level of service is the same for both existing residents and new development. The City is not requiring new development to build out at a higher level of service than what is being placed on existing residents at buildout.

AB 602 also states that if a nexus study supports the increase of an existing fee, the city, county, or special district shall review the assumptions of the nexus study supporting the existing fee and evaluate the amount of fees collected under the existing fee. This Nexus Study includes similar improvements to the previous nexus study supporting the existing fee. The remaining improvements included in the previous analysis are included as they have not yet been constructed. It is anticipated that the police station will be partially funded with the existing fund balance. The fee program is updated to accurately represent the cost of construction, updated assumptions, and meet updated legal requirements. Given the increase in construction costs, additional funding sources will be necessary to cover new development's fair share of these facilities. Cities, counties, and special districts levy fees and exactions to help fund the expansion of infrastructure needed to support new housing and non-residential development.

The City Council has identified the necessary facilities listed in the CIP, to serve the growing City and provide an increased level of services and community activities. For example, Manteca's Police Station Headquarters were built in 1976, when the population of the City was 22,000. The relocation and expansion of the facilities will support the growth of the staff as well as meet the needs of the increasing population of Manteca. There is currently insufficient room for personnel, vehicles, investigative units, and essential technology. A portion of the facility's capacity is specifically attributable to incremental demand associated with future residential and employment growth and is therefore eligible for funding through Government Building Facilities Impact Fees.

The City undertook a needs validation process led by LPA Design Studios as Architect of Record and supported by nationally recognized public safety planning consultant McClaren, Wilson, Lawrie (MWL). This validation effort incorporated contemporary best practices and future-proofing strategies for modern policing. As a result, the recommended program of 48,809 total square feet, strategically divided between a 46,715 square foot Police Headquarters and a 2,094 square foot support building. Police facilities are essential public safety infrastructure required to maintain effective law enforcement services, emergency response capability, and community-oriented policing. The City's existing facilities were not designed to accommodate the City's projected service population at General Plan buildout. Without construction of a new headquarters and associated support facilities, the City would be unable to maintain its adopted level of police service as growth continues.

In addition to police headquarters facilities, the City has identified the need for dedicated public safety training infrastructure, including a firearms range and broader public safety training facilities. Public safety training facilities are necessary to ensure regulatory compliance, officer readiness, and maintenance of professional standards. Adequate training space is a required component of modern police operations and is directly related to the City's ability to provide effective public safety services.

As part of CIP Project No. 24071 and the Police Headquarters development, the City is planning for the inclusion of some limited on-site training facilities within the new Police Headquarters. These facilities are intended to support routine training, briefings, and operational readiness functions and are integrated into the overall Police Headquarters design. However, while the limited training spaces are incorporated into the new Police Headquarters design, additional public safety training facilities will be required over time to support both police and fire services as the City grows.

Funding sources for the Police Headquarters, support building, and public safety training facility include Government Building Facilities Impact Fees, Measure Q revenues, General Fund revenues supported by property and sales taxes, and potential state or federal public safety grant funding. Impact fee revenues are limited to funding new development's proportionate share of facility costs, with remaining costs attributable to existing development funded through non-fee sources.

As stated above, this level of service is consistent with General Plan policies.

The City has identified required funding sources to fund existing development's fair share of the facilities. The City has shown an ongoing commitment to finding funding for Government Facilities through general fund revenue and other funding sources. The City has also been successful at securing grants in the past, such as the Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) funds, thus showing a commitment

from the City to review other funding sources such as grants. The City will continue to identify funding sources and explore bonds or potential grants for the facilities.

Table 3-5: Projected New Level of Service

Facility	Projected New Level of Service					Adopted level of Service in 2024 Nexus Study
	Existing Square Feet	Additional SF to Serve Buildout	Total New Level of Services	New Level of Services for New Development	New Level of Service for Existing Population	
Total Building Square Feet	170,281	308,617	478,898	191,887	287,011	
Population	99,185		165,497	66,312	99,185	
Square Feet per Capita	1.72		2.89	2.89	2.89	2.94

Source: City of Manteca Government Building Facilities Fee Nexus Study (2006 and 2024) and City of Manteca.

REVENUE PROJECTIONS

Table 3-6 summarizes the anticipated Government Building Facilities Fee revenue. The revenue will be available to build new development or expand the City’s Government Building facilities to meet the needs of new residents and employees. Based on the service population estimates in this Nexus Study, it is anticipated that at buildout approximately \$143 million in fee revenue will be collected.

Table 3-6: Government Building Facilities Fee Estimates Revenue at Buildout

Land Use	Proposed Fee ⁽¹⁾	Anticipated Growth	SF Assumptions	Anticipated Fee Collection at Buildout ⁽²⁾
Residential	<i>(per SF)</i>	<i>(units)</i>		
Single Family	\$ 2.97	9,319	2,400	\$ 66,425,832
Multi Family	\$ 4.45	10,485	1,200	\$ 55,989,900
Non-Residential	<i>(per 1000 SF)</i>	<i>(SF)</i>		
Commercial	\$ 1,600.20	4,757,173		\$ 7,612,427
Office	\$ 2,664.33	1,523,233		\$ 4,058,395
Industrial	\$ 824.10	11,114,869		\$ 9,159,763
Hotel	\$ 640.08	264		\$ 168,981
Total Anticipated Fee Revenue				\$ 143,415,299

1 The proposed includes the administrative portion of the fee.

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

NEXUS REQUIREMENT SUMMARY

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

Requirement 1: Identify the purpose of the fee.

The purpose of the Government Building Facilities Fee is to fund Government Building Facilities needed to serve new development in the City. To accommodate these needs, new facilities will be built, or existing facilities will be expanded. Each new resident and worker creates a demand for additional Government Building Facilities, such as additional space at City Hall, new police headquarters and other police facilities, community centers, and expansion of the Corporation Yard. These facilities are shown in **Table 3-1**.

Requirement 2: Identify the use of the fee.

The Government Building Facilities Fee will be used to fund the Government Building Facilities listed in **Table 3-1**, which may be amended by the City Council pursuant to Government Code section 66002. These projects were identified in the 2024 Government Building Fee Nexus Study by Harris & Associates as the facilities required to mitigate the impact of new development and updated in this analysis based on facility needs. Police facility estimates were updated by LDA in 2025 and included in this report.

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

The Government Building Facilities Fee will be used to fund the Government Building Facilities projects listed in **Table 3-1** that are necessary to serve the increased residents and workers generated by new development. The Government Building Facilities Fee is calculated based on the number of new residents and workers that are generated by each type of new development. The Government Building Facilities Cost per Capita is calculated in **Table 3-3** separately for residents and workers to capture the difference in how much these portions of the population will use the Government Building Facilities. The cost per capita is then spread to each land use based on the density factor ensuring a reasonable relationship between the fees use and the type of development project. These calculations are shown in **Table 3-4**. Non-residential land uses will be charged a fee that is calculated using the employee-equivalent cost per capita as shown in **Table 3-4**.

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

Each new development is anticipated to generate either new residents or workers. The addition of these new residents and workers directly creates the need for new Government Building Facilities.

These facilities are necessary to maintain the adopted level of service. The Government Building Facilities Fee is based on the number of applicable workers and/or residents each new development is expected to generate, thus ensuring that the need for the facilities is related to a particular development's impact. New workers generate a smaller demand than a resident due to the reduced hours they spend in the City, thus one worker is considered, on average, as equivalent to 0.37 that of a resident. This relationship is calculated in **Table 3-3** and **Table 3-4**.

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

The Government Building Facilities Fee will provide the funding for the required Government Building Facilities that are needed to serve the City at buildout. These facilities and costs are summarized in **Table 3-1**. The fee is based on the System Plan Method, thus the Government Building Facility fee is based on the cost of providing a systemwide level of service to the City at buildout. The System Plan Method evaluates the cumulative square footage required to serve the entire future population (existing and future). Therefore, new development pays for its proportionate share of the systemwide need based on its share of total future demand. This methodology remains conservative and ensures that new development funds only the portion of systemwide facility capacity attributable to growth.

The total per capita cost is calculated in **Table 3-3** and then spread to each land use as shown in **Table 3-4**. New workers generate a smaller demand than a resident due to the reduced hours they spend in the City, thus one worker is considered, on average, as equivalent to 0.37 that of a resident. This relationship is calculated in **Table 3-3** and **Table 3-4**.

Section 4 IMPLEMENTATION AND ADMINISTRATION

IMPLEMENTATION

According to the California Government Code, prior to levying a new fee or increasing an existing fee, an agency must hold at least one open and public meeting with at least thirty (30) days' notice. In addition, notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least fourteen (14) days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed.

At least ten days prior to the meeting, the agency must make data on infrastructure costs and funding sources available to the public. Notice of the time and place of the meeting and a general explanation of the matter are to be published in accordance with Section 6062a of the Government Code, which states that publication of notice shall occur for ten days in a newspaper regularly published once a week or more. Two publications, with at least five days intervening between the dates of first and last publication not counting such publication dates, are sufficient. The period of notice commences upon the first day of publication and terminates at the end of the tenth day, including therein the first day.

The new or increased fees shall be effective no earlier than sixty (60) days following final action on the adoption or increase of the fees. Following adoption of the fees, the fees and supporting information must be placed on the City's website.

FEE ADJUSTMENT PROCEDURES

The Government Building Facilities Fee may be adjusted periodically to reflect revised facility requirements, receipt of funding from alternative sources (i.e., state or federal grants), revised facilities or costs, changes in demographics, changes in the average unit square footage, or changes in the land use plan. In addition, the fees will be automatically updated each year on July 1st based on the 20-Cities July ENR CCI. The adjustment shall reflect the change in the Construction Cost Index from July one year to July the following year, and developer shall pay those fees in place at time payment is due. In no event shall the fees be less than in any previous year.

TIMING OF FEE PAYMENT

Fees will be collected at the time the building permit for the project is issued, unless otherwise specified by law. The fee amount will be equal to the fees in effect at the time a developer/applicant submits a complete and adequate building permit application. All residential projects will pay a fee based on the livable square footage of the residential units. For residential projects that include

multiple buildings, fees will be due at the time the building permit is issued for each building unless otherwise required by law. The non-residential communal portion for high-density residential projects (i.e., clubhouse, maintenance facility, gym, etc.) will not be assessed impact fees as the impact is captured in the residential fees. Areas that are accessible by the public (i.e., a leasing office) will be charged impact fees according to use.

ADMINISTRATIVE FEE

The City oversees the implementation and administration of the Government Building Facilities Fee, consistent with the requirements of the Mitigation Fee Act. A five percent (5%) Administration Fee is added to fund the costs of the City's management and ongoing fee administration, collection, and reporting. This includes costs associated with City staff and consultant time, studies, and administration to support the fee. Industry standards range from three to six percent (3-6%) of the fee for the administrative component of a development fee program. The administrative functions include, but are not limited to, the following:

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

In addition to the administrative activities, the City is responsible for using fee revenues to plan for and construct required capital facilities. The City currently collects a five percent (5%) Administrative Fee to account for the additional fee reporting requirements of AB 516, posting of information per AB 1483, Nexus Study updates every eight years per AB 602, and additional staff time to administer this fee program and the potential for a Master Plan in the future to support a Nexus Study update.

CREDITS AND REIMBURSEMENT POLICIES

The City may provide fee credits or reimbursements to developers who dedicate land or construct eligible facilities. Fee credits or reimbursements may be provided up to the cost of the improvement, as shown in this study, subject to periodic inflation adjustments, or the actual cost paid by the developer, whichever is lower. For construction cost overruns, only that amount shown in the study, subject to periodic inflation adjustments, would be credited or reimbursed. The City

will evaluate the appropriate fee credit or reimbursement based on the value of the dedication or improvement. Credits or reimbursements may be repaid based on the priority of the capital improvements, as determined by the City. The City will determine fee credits and reimbursements on a case-by-case basis and possibly through a development agreement.

PROGRAMMING REVENUES WITH THE CIP

The City should maintain its CIP to adequately plan for future infrastructure needs. The CIP should commit all projected fee revenues and fund balances to specific projects that are necessary to serve growth. The CIP provides documentation necessary for the City to hold funds in a project account for longer than five years, if necessary, to collect sufficient funds to complete a project. This report outlines the projects that are to be funded with this fee program and forms the basis of the CIP, as identified in **Appendix A**. The CIP should be reviewed and updated annually in accordance with Government Code section 66002.

The CIP is based on facilities identified in previous Nexus Studies, the City's General Plan, and the City's current capital improvement budget. LDA Partners provided an updated 2025 square footage needs and cost analysis for the police station. The park and public works corporation yard includes the cost for a recently constructed corporation yard building in the City. The cost for the multi-use community facility, animal shelter expansion, and public safety facility are based on cost estimates from the City based on conceptual plans and increased from 2024 to 2025 amounts utilizing the 20-Cities ENR CCI.

ACCESSORY DWELLING UNITS

An accessory dwelling unit (ADU) is a second unit that is attached or detached from a single-family home. In accordance with Assembly Bill No. 881 approved on October 9, 2019, Government Building Facilities fees will not be charged for an ADU that is less than 750 square feet. For an ADU that is 750 square feet or larger, the ADU will be charged proportionately in relation to the square footage of the primary dwelling unit. Senate Bill 543 approved on October 10, 2025, and goes into effect on January 1, 2026, clarified that Junior ADUs less than 500 square feet are exempt from development impact fees. ADU fees will be calculated by multiplying the Single-Family Residential fee by the ADU's square footage.

SPECIALIZED DEVELOPMENT PROJECTS

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

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

Consistent with the Mitigation Fee Act, City-owned non-residential development projects that create new demand for public facilities are subject to the same Government Building Facilities Fees as private development, ensuring that all growth contributes its fair share.

REBUILD OR EXPANSION PROJECTS

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

Appendix A: Capital Improvement Plan

Table A-1: Capital Improvement Plan*

Facility	Square Feet	Cost per S.F.	Total Cost	Location	Planned Timing
Civic Center - City Hall	71,500	\$856	\$61,170,589	1001 W Center Street	Fiscal Year 2028/29 for design, Phase I 2030, Completion by 2035
Library	55,000	\$1,247	\$68,573,034	320 W Center Street	Design to start by 2034, Completion by 2038
Multi-Use Community Facility	32,000	\$887	\$28,378,646	500-600 Moffat Blvd	Design to start 2025/2026, Completion by 2030
Animal Shelter Expansion	8,000	\$6,677,329	\$53,418,626	115 E Wetmore Avenue	Design to start 2025/2026, Completion by 2030
Police Station	45,817	\$1,814	\$83,126,374	Milo Candini & Wawona	Design and costs updated in 2025, Completion by 2030
Public Safety Training Facility ¹	12,000	\$626	\$7,511,995	Milo Candini & Wawona	Design, 2029 after completion of the Police Station, Completion by 2034
Police Support Building	2,000	\$1,814	\$3,628,626		Design and costs updated in 2025, Completion by 2030
Police Range	17,500	\$553	\$9,676,910	Milo Candini & Wawona	Design in 2030, after Police Station is completed, Completion by 2035
Parks/Corporation Yard Project²					
Park and Public Works Corporation Yard	22,800	\$246	\$5,613,964	2450 W Yosemite Avenue	Design and construction starting 2032, or sooner, completion by 2034
Additional Maintenance Facilities	45,000	\$130	\$5,868,746	2450 W Yosemite Avenue	Design and construction starting 2032, or sooner, completion by 2034
Parks Satellite Corporation Yard	3,000	\$610	\$1,831,049	2450 W Yosemite Avenue	Design and construction starting 2032, or sooner, completion by 2034
Total	314,617		\$282,057,261		

¹ The total square footage of the Public Safety Training Facility is 12,000 square feet. Costs reflect full cost of the facility, however 50 percent of the square footage and cost will be allocated to the Government Building Facility Fee. The remaining 50 percent will be allocated to the Fire Facility Fee.

² Based on one project located at 2450 W Yosemite Avenue that will include the three facilities listed.

***This CIP represents a level of service of 2.89 Government Buildings square feet per capita**

Appendix B: Police Headquarters Construction Costs

Manteca New PD Headquarters
Total Project Budget

Component	Program Level Budget 6/30/25	100% Schematic Design Budget 08/07/25	100% Design Development Budget 12/12/25	Comment
1 CONSTRUCTION COSTS	69,217,000	66,935,000	64,898,000	
Police Department Headquarters	42,807,353	41,674,273	41,754,681	46,969 SF
Support Building (Non-Essential Service Facility)	1,678,404	2,163,465	3,351,536	3,490 SF
Covered Canopies	3,645,941	incl below	incl below	includes PV panels
Site Improvements	15,306,103	19,143,246	18,314,666	
Emergency Generator - 1200kW	727,306	incl abv	incl abv	
Antennas	250,000	see add alt	see add alt	Assumes communication tower stays in existing location
Structural Introduction	1,500,000	1,500,000	1,500,000	allowance
Escalator to MOC	incl abv	incl abv	incl abv	
Tariff Contingency	3,300,000	incl abv	incl abv	
ADD ALTERNATES				
1 Provide 28 solar tubes in the main building	excl	127,804	excl	
2 Clean room airlocks, fire protection system, at main para. server room	excl	20,195	excl	
3 Provide level 4 ballistic rating, in lieu of level 3	excl	65,727	excl	
4 Provide level 5 ballistic rating, in lieu of level 3	excl	excl	excl	
5 Vibro stone ground improvement at police hq building	excl	excl	excl	
6 Vibro stone ground improvement at support building	excl	excl	excl	
7 Over-excavate and recompact building footprint at police hq building	excl	194,079	excl	
8 Over-excavate and recompact building footprint at support building	excl	15,729	excl	
9 500 kwh bss in lieu of 245 kwh capacity	excl	excl	excl	
10 Neutral cellular gas	excl	168,236	excl	
11 Fibro acoustic panels on private offices	excl	13,903	excl	
12 Emergency generator N+1 for redundancy	excl	excl	excl	
13 Providing infrastructure to connect existing pd to new pd in lieu of utilizing existing	excl	1,645,292	excl	
14 Emergency Comm System by Others	excl	excl	76,666	
2 GEOTECHNICAL	33,500	33,500	33,500	
Soils Reports (Buildings, Parking Areas)	33,500	33,500	33,500	Contracted w/ Nirov
3 ENVIRONMENTAL	36,000	36,000	36,000	
CEQA - Modified Initial Study	36,000	36,000	36,000	Contracted w/ Roper
ICM/IEP Report	N/A	N/A	N/A	N/A
4 DEPUTY TESTING AND INSPECTION	1,040,000	1,297,600	297,600	
Soils Testing (Deputy Inspections)	350,000	330,000	0	Allowance
Materials Testing (Deputy Inspections)	690,000	670,000	0	Allowance
Continuous Inspections (ESF Req)	incl abv	297,600	297,600	
5 A/E SERVICES	4,942,000	4,962,000	4,747,000	
Conceptual Design	4,548,610	4,548,610	4,548,610	Contracted w/ LPA
Schematic Design	incl abv	incl abv	incl abv	
Design Development	incl abv	incl abv	incl abv	
Construction Administration	incl abv	incl abv	incl abv	
FF&E Procurement	incl abv	incl abv	incl abv	
ASR 1- Master Planning for North Parcel	13,100	13,100	13,100	Approved
ASR 1- Master Planning for North Parcel	N/A	N/A	49,920	Approved
Intersection Signal Design	400,000	400,000	135,000	Allowance
6 MISS CONSULTANTS	265,000	265,000	265,000	
Structural Peer Review	50,000	50,000	50,000	Allowance
Commissioning, Enhanced Commissioning and MEP peer Review	150,000	150,000	150,000	Allowance
Security System Design (CCTV, Access Control, Intrusion)	incl in A&E fee	incl in A&E fee	incl in A&E fee	Allowance
Roofline and Waterproofing Peer Review	25,000	25,000	25,000	Allowance
ADA Peer Review	15,000	15,000	15,000	Allowance
As-Built Communications Cabling Infrastructure	25,000	25,000	25,000	Allowance
7 FIXTURES, FURNISHINGS, & EQUIPMENT (FF&E)	2,706,000	1,950,000	1,950,000	
Buildings	2,291,000	1,900,000	1,900,000	Allowance based on LPA SD Projection
Support Building Shelving	incl above	incl above	incl above	Allowance of \$25/SF
Lockers	375,000	incl in const cost	incl in const cost	Allowance
Site	40,000	50,000	50,000	Allowance
8 TEMPORARY FACILITIES AND RELOCATION	250,000	250,000	250,000	
Temporary Facilities	N/A	N/A	N/A	
Relocation Expenses	250,000	250,000	250,000	Allowance
9 ELECTRONIC SYSTEMS AND SPECIAL EQUIPMENT	3,460,000	4,690,000	3,350,000	
Computers, Phones, Servers, Scanners, Fax Machines, Copiers	N/A	N/A	N/A	
AV Systems	2,080,000	3,350,000	3,350,000	City to advise on requirement, if any
Security Equipment	1,380,000	1,340,000	incl in const cost	Based on 5% of Construction Costs
Communications Antenna Infrastructure	incl in const cost	incl in const cost	incl in const cost	CCTV and Access Controls in Construction Costs
10 PROGRAM & CONSTRUCTION MANAGEMENT	2,770,000	2,770,000	2,672,380	
Design Management	197,380	197,380	197,380	Contracted w/ Griffin Structures
Construction Management and Retain	2,572,620	2,572,620	2,375,000	Allowance
11 UTILITY COMPANY CONNECTION SERVICES AND FEES	200,000	200,000	200,000	
Electric Service	40,000	40,000	40,000	
Water Service	40,000	40,000	40,000	
Sewer Service	40,000	40,000	40,000	
Gas Service	40,000	40,000	40,000	
Phone/Data/Cable Service	40,000	40,000	40,000	
12 CITY OF MANTEGA FEES AND ADMINISTRATION	0	500,000	500,000	
Plan Check, Permit Fees, and Building Inspections	N/A	500,000	500,000	Allowance from Development Services
13 CONTINGENCY CITY OF MANTEGA	8,443,000	8,338,000	7,806,000	
Course of Construction Contingency	6,921,700	6,693,500	6,499,800	10% Allowance on Construction Costs
Soft Cost Contingency	1,521,000	1,644,000	1,306,980	10% Allowance on all Soft Costs
TOTAL PROJECT COSTS	\$93,383,000	\$92,227,000	\$87,005,000	
	\$1,930	\$1,628	\$1,724	

NOTES:
1. Construction costs are based on December 2025 values and include escalation based upon a midpoint of construction to May 2027.
2. This Statement of Probable Cost is based on current level of documentation available which is a visual observation of current facilities. Estimates are developed on reasonable best efforts to assess geographic considerations, assumed building type, construction methods, current labor rates and material costs, and local market conditions to generate an opinion of possible project specific costs. Adjustments to this estimate could produce amendments to subsequent and future project budget updates based upon changes in project specific requirements, program refinement or unforeseen adjustments in local market conditions affecting both direct and indirect costs.

	Budget	
Construction Costs		
Police Department Headquarters ¹	\$	41,754,681
Support Building (Non-Essential Service Facility)	\$	3,351,538
Site Improvements	\$	18,314,666
Signalized Intersection	\$	1,500,000
Emergency Communication System	\$	76,666
<i>Subtotal Construction</i>	<i>\$</i>	<i>64,997,551</i>
Geotechnical		
Soils Reports (Buildings, Parking Areas)	\$	33,500
<i>Subtotal Geotechnical</i>	<i>\$</i>	<i>33,500</i>
Environmental		
CEQA - Modified Initial Study	\$	36,000
<i>Subtotal Environmental</i>	<i>\$</i>	<i>36,000</i>
Deputy Testing and Inspection		
Continuous Inspections	\$	297,600
<i>Subtotal Deputy Testing and Inspections</i>	<i>\$</i>	<i>297,600</i>
A/E Services		
Conceptual Design ²	\$	4,548,610
ASR 1: Master Planning for North Parcel	\$	63,020
Intersection Signal Design	\$	135,000
<i>Subtotal A/E Services</i>	<i>\$</i>	<i>4,746,630</i>
Miscellaneous Consultants		
Structural Peer Review	\$	50,000
Commissioning, MEP Peer Review	\$	150,000
Roofing and Waterproofing Peer Review	\$	25,000
ADA Peer Review	\$	15,000
As-Built Communications Cabling Infrastructure	\$	25,000
Plan Review and Inspections	\$	500,000
<i>Subtotal Miscellaneous Consultants</i>	<i>\$</i>	<i>765,000</i>

	Budget
Fixtures, Furnishing, & Equipment (FFE)	
Buildings	\$ 1,900,000
Site	\$ 50,000
<i>Subtotal FFE</i>	<i>\$ 1,950,000</i>
Electronic Systems and Special Equipment³	
AV Systems	\$ 3,350,000
<i>Subtotal Electronic Systems</i>	<i>\$ 3,350,000</i>
Program & Construction Management (PCM)	
Design Management	\$ 197,380
Construction Management and Reimbursement	\$ 2,375,000
<i>Subtotal PCM</i>	<i>\$ 2,572,380</i>
Utility Company Connection Services and Fees	
Electric	\$ 40,000
Water	\$ 40,000
Sewer	\$ 40,000
Gas	\$ 40,000
Phone / Data / Cable	\$ 40,000
<i>Subtotal Utilities</i>	<i>\$ 200,000</i>
Contingency	
Course of Construction	\$ 6,499,800
Soft Cost	\$ 1,305,980
<i>Subtotal Contingency</i>	<i>\$ 7,805,780</i>
Total Project Costs⁴	\$ 86,754,441

1. Includes communications tower infrastructure.

2. Conceptual design includes schematic design, design development, construction admin, FF&E procurement, security system design

3. Does not include computers, phones, servers, copiers.

4. Total project costs do not include relocation costs. Total project costs differ slightly from December 2025 City estimate due to rounding. Costs as of 12/12/2025.

Appendix C: Statement of Values (July 14, 2025)

Site Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
001	CITY HALL COMPLEX (A)	COUNCIL CHAMBER	1001 W. CENTER STREET	3,075	1976	\$1,246,931
001 A	CITY HALL COMPLEX (A)	IT BUILDING	1001 WEST CENTER STREET	3,390	1976	\$1,374,735
001 B	CITY HALL COMPLEX (A)	COMMUNITY DEVELOPMENT / BLDG. SAFETY	1215 W. CENTER STREET	5,191	1976	\$2,104,971
001 C	CITY HALL COMPLEX (A)	STORAGE/RADIO ROOM	1001 W. CENTER STREET	2,376	1976	\$1,154,618
001 D	CITY HALL COMPLEX (A)	POLICE STATION	1001 W. CENTER STREET	7,817	1976	\$3,340,035
001 E	CITY HALL COMPLEX (A)	PARKS & RECREATION DEPARTMENT	1001 WEST CENTER STREET	7,293	1976	\$2,049,559
001 G	CITY HALL COMPLEX (A)	PUBLIC WORKS TRAILER	1001 W. CENTER STRET	2,160	2002	\$440,953
001 H	CITY HALL COMPLEX (A)	PUBLIC WORKS/ENGINEERING PORTABLE	1001 W. CENTER STREET	3,600	2006	\$734,860
001 BU	CITY HALL COMPLEX (A)	SENIOR CITIZENS CENTER	1001 WEST CENTER STREET	14,626	1988	\$4,802,093
001 ZZ	CITY HALL COMPLEX (A)	PROPERTY IN THE OPEN	1001 W. CENTER STREET	0		\$363,600
002	CITY HALL COMPLEX (B)	FINANCE	1001 W. CENTER STREET	4,500	1990	\$1,413,512
002 A	CITY HALL COMPLEX (B)	COUNCIL CHAMBERS OFFICE	1001 W. CENTER STREET	880		\$248,215
002 E	CITY HALL COMPLEX (B)	POLICE ADMINISTRATION OFFICES	1001 W. CENTER STREET	4,320	1975	\$1,845,772
002 F	CITY HALL COMPLEX (B)	INVESTIGATION OFFICES PORTABLE	1001 W. CENTER STREET	3,572	2005	\$728,465
002 G	POLICE DEPT PROPERTY BUILDING	POLICE PROPERTY STORAGE	1001 W CENTER ST	2,760	2017	\$1,575,614
002 H	CITY HALL COMPLEX (B)	COVERED WALKWAY	1001 WEST CENTER STREET	4,324	1976	\$176,633
002 I	CITY HALL COMPLEX (B)	RESTROOMS	1001 WEST CENTER STREET	180	2015	\$61,147
002 J	CITY HALL COMPLEX (B)	SHELTER @ POLICE PARKING	1001 WEST CENTER STREET	2,592	1980	\$144,451
002 K	CITY HALL COMPLEX (B)	SHELTER @SENIOR CENTER	1001 WEST CENTER STREET	630	1990	\$25,004
002 L		VARIOUS LOCATIONS		0		\$127,516
003	FIRE STATION #2	FIRE STATION	1154 S. UNION ROAD	9,000	2002	\$2,950,519
003 A	FIRE STATION #2	DETACHED GARAGE / SHED	1154 S. UNION ROAD	160	2002	\$4,456
003 C	FIRE STATION #2	UTILITY BUILDING	1154 SOUTH UNION ROAD	198	2004	\$44,528
004 G	FIRE STATION #1	FIRE STATION	290 SOUTH POWERS STREET	6,988	1965	\$2,243,323
004 H	FIRE STATION #1	METAL STORAGE UNIT	290 S. POWERS AVENUE	320		\$41,837
004 I	FIRE STATION #1	STORAGE BUILDING	290 S. POWERS AVENUE	300	1996	\$54,566
004 J	FIRE STATION #1	TRAINING MODULE	290 S. POWERS AVENUE	960		\$117,177

Site Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
004 K	FIRE STATION #1	MODULAR OFFICE	290 S. POWERS AVENUE	540	1988	\$93,964
004 L	FIRE STATION #1	SHELTER	290 SOUTH POWERS STREET	817	2010	\$22,280
004 M	FIRE STATION #1	STORAGE SHED	290 SOUTH POWERS STREET	48	2010	\$3,163
006 T	FIRE STATION #3	FIRE STATION	399 W. LOUISE AVENUE	2,536	1980	\$831,475
006 U	FIRE STATION #3	METAL STORAGE UNIT	399 W. LOUISE AVENUE	320	1985	\$17,140
006 V	FIRE STATION #3	STORAGE SHED	399 WEST LOUISE AVENUE	80	1990	\$5,481
006 ZZ	FIRE STATION #3	PROPERTY IN THE OPEN	399 W. LOUISE AVENUE	0		\$11,100
007 A	FIRE STATION #4	FIRE STATION	1465 W. LATHROP	7,728	2013	\$2,979,710
007 B	FIRE STATION #5	STORAGE SHED	1675 E. WOODWARD AVE	0		\$0
008 K	LIBRARY	LIBRARY	320 W. CENTER STREET	15,558	1971	\$8,098,739
008 L	LIBRARY	LIBRARY PARK RESTROOM	320 W. CENTER STREET	275	2002	\$85,655
008 M	LIBRARY	LIBRARY PARK WATER PLAY PARK	320 W. CENTER STREET	0		\$430,000
008 N	LIBRARY	GAZEBO	320 WEST CENTER STREET	480	2011	\$19,063
009	GOLF COURSE	RESTROOM	305 N. UNION ROAD	214	1978	\$72,660
009 A	GOLF COURSE	BREAKROOM & IRRIGATION WORKSHOP	245 N. UNION ROAD	1,500	1993	\$361,686
009 C	GOLF COURSE	PORTABLE OFFICE BUILDING	245 N. UNION ROAD	720	1997	\$137,245
009 E	GOLF COURSE	GOLF CART STORAGE FACILITY	301 N. UNION ROAD	6,325	2003	\$1,010,936
009 AA	GOLF COURSE	PARK/SHOP OFFICE	245 N. UNION ROAD	2,160	1978	\$651,075
009 AB	GOLF COURSE	GOLF CLUBHOUSE	305 N. UNION ROAD	13,314	1991	\$4,305,328
009 AC	GOLF COURSE	RESTROOM 1 (ON #5)	305 N. UNION ROAD	240	1978	\$93,082
009 AE	GOLF COURSE	PARKS TOOL ROOM	245 N. UNION ROAD	432	1993	\$97,122
009 AG	GOLF COURSE	PESTICIDE STORAGE A (PARKS/TREES)	245 N. UNION ROAD	80	1994	\$16,897
009 AH	GOLF COURSE	PESTICIDE STORAGE B (GOLF)	245 N. UNION ROAD	80	1994	\$14,832
009 AI	GOLF COURSE	BALLFIELD RESTROOM BUILDING	305 N. UNION ROAD	171	1996	\$53,349
009 AJ	GOLF COURSE	GOLF COURSE WELL	305 N. UNION ROAD	1	2004	\$125,761
009 AK	GOLF COURSE	GOLF COURSE WELL #2	305 NORTH UNION ROAD	1	2004	\$125,761
009 AL	GOLF COURSE	MAINTENANCE	305 NORTH UNION ROAD	2,940	1990	\$1,009,944

Site	Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
009	AM	GOLF COURSE	SHELTER	305 NORTH UNION ROAD	1,480	1990	\$58,672
009	AN	GOLF COURSE	SHELTER	305 NORTH UNION ROAD	2,400	1990	\$95,063
009	AO	GOLF COURSE	SHELTER	305 NORTH UNION ROAD	1,600	2014	\$43,571
009	AP	GOLF COURSE	SHELTER	305 NORTH UNION ROAD	1,200	2008	\$32,678
009	AQ	GOLF COURSE	SHED	305 NORTH UNION ROAD	120	2008	\$7,664
009	ZZ	GOLF COURSE	PROPERTY IN THE OPEN	305 N. UNION ROAD	0		\$469,400
010		CENTRAL ARSENIC TREATMENT	WATER TREATMENT FOR ARSENIC REMOVAL	500 MOFFAT BLVD	144	2011	\$225,788
017		BIG LEAGUE DREAMS SPORTS PARK	SPORTS PARK	1077 MILO CANDINI DRIVE	41,688	2007	\$1,625,000
018		MANTECA TRANSIT CENTER	OFFICES, PASSENGER STATION, RENTAL ROOM	220 MOFFAT BLVD.	10,173	2013	\$3,925,504
018	B	MANTECA TRANSIT CENTER	TRASH ENCLOSURE	220 MOFFAT BOULEVARD	418	2013	\$23,395
018	F	MANTECA TRANSIT CENTER	BUS SHELTER #1	220 MOFFAT BOULEVARD	281	2013	\$11,141
018	G	MANTECA TRANSIT CENTER	BUS SHELTER #2	220 MOFFAT BOULEVARD	281	2013	\$11,141
018	H	MANTECA TRANSIT CENTER	BUS SHELTER #3	220 MOFFAT BOULEVARD	281	2013	\$11,141
018	I	MANTECA TRANSIT CENTER	BUS SHELTER #4	220 MOFFAT BOULEVARD	370	2013	\$14,730
018	J	MANTECA TRANSIT CENTER	BUS SHELTER #5	220 MOFFAT BOULEVARD	370	2013	\$14,730
018	K	MANTECA TRANSIT CENTER	BUS SHELTER #6	220 MOFFAT BOULEVARD	370	2013	\$14,730
018	L	MANTECA TRANSIT CENTER	BUS SHELTER #7	UNION RD AT LATHROP RD	0	2016	\$16,322
018	M	MANTECA TRANSIT CENTER	BUS SHELTER #8	MAIN ST AT LOUISE AVE (NE CORNER)	0	2016	\$16,322
018	N	MANTECA TRANSIT CENTER	BUS SHELTER #9	MAIN ST AT LOUISE AVE (SW CORNER)	0	2019	\$16,322
018	O	MANTECA TRANSIT CENTER	BUS SHELTER #10	CENTER ST AT MAGNOLIA AVE	0	2016	\$16,322
018	P	MANTECA TRANSIT CENTER	BUS SHELTER #11	W YOSEMITE AVE AT UNION RD (NORTH)	0	2016	\$16,322
018	Q	MANTECA TRANSIT CENTER	BUS SHELTER #12	W YOSEMITE AVE AT DOMINICS DRIVE	0	2019	\$16,322
018	R	MANTECA TRANSIT CENTER	BUS SHELTER #13	STADIUM CENTER AT DANIELS ST	0	2016	\$16,322
018	S	MANTECA TRANSIT CENTER	BUS SHELTER #14	W YOSEMITE AT UNION RD (SOUTH)	0	2016	\$16,322
018	T	MANTECA TRANSIT CENTER	BUS SHELTER #15	S MAIN ST AT MISSION RIDGE DR	0	2016	\$16,322
018	U	MANTECA TRANSIT CENTER	BUS SHELTER #16	ORCHARD VALLEY PROMENADE SHOPS	0	2016	\$16,322
018	V	MANTECA TRANSIT CENTER	BUS SHELTER #17	NORTH DR AT COTTAGE AVE	0	2016	\$16,322

Site	Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
018	W	MANTECA TRANSIT CENTER	BUS SHELTER #18	CHERRY LN AT EUCALYPTUS ST	0	2016	\$16,322
018	X	MANTECA TRANSIT CENTER	BUS SHELTER #19	MAIN ST AT INDUSTRIAL PARK DR	0	2019	\$16,322
061		COMMUNITY TRASH RECEPTACLES	PROPERTY IN THE OPEN	N/A	0		\$1,280,600
062		PUBLIC WORKS CORPORATION YARD	FUEL PUMP BLDG.	208 E. WETMORE STREET	100	1999	\$28,770
062	A	PUBLIC WORKS CORPORATION YARD	WATER TANK	205 WETMORE STREET	2,500	1950	\$2,960,436
062	Q	PUBLIC WORKS CORPORATION YARD	VEHICLE MAINTENANCE SHOP	205 E. WETMORE STREET	10,087	1950	\$2,109,911
062	R	PUBLIC WORKS CORPORATION YARD	ROAD EQUIPMENT SHED	205 E. WETMORE STREET	3,936	1950	\$885,122
062	U	PUBLIC WORKS CORPORATION YARD	PUBLIC WORKS CORPORATION YARD	265 E. WETMORE STREET	2,600	1999	\$543,312
062	W	PUBLIC WORKS CORPORATION YARD	OFFICE	208 WETMORE STREET	2,144	1975	\$724,611
062	X	PUBLIC WORKS CORPORATION YARD	STORAGE SHED	205 WETMORE STREET	238		\$33,578
062	Y	PUBLIC WORKS CORPORATION YARD	STREETS DIVISION	265 WETMORE SREET	2,520	1999	\$866,849
062	Z	PUBLIC WORKS CORPORATION YARD	STREET DIVISION	265 EAST WETMORE STREET	2,520	1999	\$865,718
062	AA	PUBLIC WORKS CORPORATION YARD	CORP. YARD PROPERTY	208 E. WETMORE AVE	320		\$15,414
062	AB	PUBLIC WORKS CORPORATION YARD	CORP. YARD PROPERTY	208 E. WETMORE AVE	320		\$15,414
062	AD	PUBLIC WORKS CORPORATION YARD	MAINTENANCE GARAGE	208 EAST WETMORE STREET	630	1980	\$240,228
062	AE	PUBLIC WORKS CORPORATION YARD	MAINTENANCE DEPARTMENT	740 W. CENTER STREET	2,850	1980	\$687,171
062	ZZ	PUBLIC WORKS CORPORATION YARD	PROPERTY IN THE OPEN	208 WETMORE STREET	0		\$11,400
063		PARKS CORPORATION YARD	MODULAR OFFICE	245 N. UNION ROAD	2,160	2003	\$329,982
064		VACANT/FORMER QUALEX	VACANT - FORMER QUALEX	555 INDUSTRIAL PARK DRIVE	57,000	1979	\$7,349,254
066	P	WATER DEPARTMENT	STEAM CLEANER/ENCLOSURE	205 WETMORE STREET	368	1980	\$64,327
066	W	WATER DEPARTMENT	REFUSE CONTAINER BUILDING	208 EAST WETMORE STREET	200	1980	\$34,997
066	AA	WATER DEPARTMENT	SHOP	220 OAK STREET	3,001	1950	\$748,363
066	AB	WATER DEPARTMENT	STORAGE WAREHOUSE	220 OAK STREET	656	1950	\$117,215
066	AC	WATER DEPARTMENT	SHED	220 OAK STREET	56	2000	\$2,211
066	ZZ	OAK & VINE STREETS	PROPERTY IN THE OPEN	OAK & VINE STREETS	0		\$7,400
067		LEASED LOCATION	ADMINISTRATIVE SERVICES OFFICE	302 CHERRY LANE, SUITE 107	1,800	1989	\$35,208
067	A	LEASED LOCATION	IT DEPARTMENT	302 CHERRY LANE, SUITE 101	2,500	1989	\$305,886

Site Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
068	ANIMAL SHELTER	ANIMAL SHELTER	115 E. WETMORE	6,065	2011	\$2,444,413
068	B ANIMAL SHELTER	TRASH ENCLOSURE/SHELTER	115 E WETMORE	240	2011	\$13,368
069	VEHICLE MAINTENANCE YARD - NEW	VEHICLE MAINTENANCE - NEW YARD	120 E. WETMORE STREET	22,103	2012	\$5,499,759
069	B VEHICLE MAINTENANCE YARD - NEW	SHELTER	120 EAST WETMORE STREET	4,224	2012	\$167,350
070	B ATHONTON DRIVE	PUMP HOUSE	1739 E. ATHONTON DRIVE	1,600	2014	\$1,235,106
070	C ATHONTON DRIVE	WATER TANK	1739 E. ATHONTON DRIVE	0	2014	\$1,548,482
071	INTERCHANGE PROPERTY	1.29 ACRES	19480 MCKINLEY AVE	56,192	1964	\$507,681
072	A CIVIC CENTER DOG PARK		1070 EUCLYPTUS ST	0	2017	\$340,775
072	B CIVIC CENTER PLAYGROUND		1001 W CENTER ST	0	2016	\$54,245
073	EMERGENCY OPERATIONS CENTER		302 CHERRY LN STE 201	0	1989	\$27,819
074	A VFW HALL	VFW HALL	580 MOFFAT BLVD	3,660	2015	\$1,424,269
074	B VFW HALL	TRASH ENCLOSURE	580 MOFFAT BOULEVARD	180	2015	\$10,027
074	C VFW HALL	SHED	580 MOFFAT BOULEVARD	91	2015	\$5,961
075	DUTRA PARK	PLAYGROUND	1523 HEARTHSONG DR	0		\$83,454
076	LEASE OF OFFICE	12X60 HCD (ITEM1615)	3450 WEST YOSEMITE	0		\$35,550
077	FIRE STATION #5	FIRE STATION	1675 E. WOODWARD AVE	6,711	2020	\$6,883,523
078			124 & 126 SYCAMORE AVENUE	2,613	1989	\$451,005
400	SILVA PARK	PARK EQUIPMENT	2004 PAGOLA AVENUE	0	2006	\$500,000
400	A GILES MEMORIAL	PARK EQUIPMENT	545 W. ALAMEDA	0	1985	\$80,000
400	B BELLA VISTA	PARK EQUIPMENT	1580 BELLA TERRA	0	2007	\$104,900
400	C CHADWICK SQUARE	PARK EQUIPMENT	1953 LONDON	0	2003	\$104,900
400	D COLONY PARK	PARK EQUIPMENTS	1232 TRAILWOOD	0	2003	\$314,700
400	E CRESTWOOD	PARK EQUIPMENT	1901 CRESTWOOD	0	1986	\$157,400
400	F CURRAN GROVE	PARK EQUIPMENT	196 BERNT	0	2001	\$104,900
400	G DIAMOND OAKS	PARK EQUIPMENT	1179 PESTANA	0	1996	\$262,300
400	H DOXEY PARK	PARK EQUIPMENTS	1355 NORTHGATE	0	1988	\$230,800
400	I DUTRA SOUTHEAST	PARK EQUIPMENT	1850 SPARROWHAWK	0	2003	\$314,700

Site	Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
068		ANIMAL SHELTER	ANIMAL SHELTER	115 E WETMORE	6,065	2011	\$2,444,413
068	B	ANIMAL SHELTER	TRASH ENCLOSURE/SHELTER	115 E WETMORE	240	2011	\$13,368
069		VEHICLE MAINTENANCE YARD - NEW	VEHICLE MAINTENANCE - NEW YARD	120 E. WETMORE STREET	22,103	2012	\$5,499,759
069	B	VEHICLE MAINTENANCE YARD - NEW	SHELTER	120 EAST WETMORE STREET	4,224	2012	\$167,350
400	J	ROSE PARK	PLAYGROUND, BASKETBALL COURT, IRRIGATION WALL	2701 ANCESTRY ST.	0	2006	\$500,000
400	K	FRANCISCAN PARK	PARK EQUIPMENT	1041 ELM	0	1986	\$36,700
400	L	GRAYSTONE	PARK EQUIPMENT	810 AGATE	0	2004	\$314,700
400	M	HILDEBRAND PARK	PARK EQUIPMENTS	431 PINE	0	2002	\$262,300
400	N	PARKS	WOODWARD PARK RESTROOMS	WOODWARD AVENUE	210	2005	\$71,545
400	O	MAYORS PARK	PARK EQUIPMENT	1440 KELLEY	0	1987	\$104,900
400	P	PRIMAVERA PARK	PARK EQUIPMENT	1253 PRIMAVERA	0	2001	\$104,900
400	Q	ROBERTS ESTATES	PARK EQUIPMENTS	1740 RAIL DRIVE	0	2001	\$262,300
400	R	RODONI PARK	PARK EQUIPMENT	1006 LUCIO STREET	0	2007	\$363,000
400	S	SEQUOIA PARK	PARK EQUIPMENTS	868 WAWONA	0	1988	\$157,400
400	T	SHASTA PARK	PLAYGROUND / ADA ACCESS IMPROVEMENT	955 EDISON STREET	0	2008	\$300,000
400	U	SOUTHSIDE PARK	PARK EQUIPMENTS	409 OREGON	0	2002	\$262,300
400	V	SPRINGPORT PARK	PARK EQUIPMENT	746 PESTANA	0	2000	\$209,800
400	W	SPRINGTIME	PARK EQUIPMENT	1268 SPRINGTIME	0	1987	\$157,400
400	X	ST. FRANCIS	PARK EQUIPMENT	1273 DEVONSHIRE	0	1984	\$104,900
400	Y	TERRA BELLA	PARK EQUIPMENT	1630 LUNA BELLA LANE	0	2007	\$500,000
400	Z	TESORO PARK	PARK EQUIPMENT	1399 TESSORO DRIVE	0		\$650,000
400	AA	UNION WEST	PARK EQUIPMENT	1291 PARKVIEW	0	1985	\$104,900
400	AB	WILLIAM MARTIN	PARK EQUIPMENT	1605 MAYWOOD	0	1984	\$104,900
400	AC	PARKS	YOSEMITE - UTILITY BUILDING #1	600 EL PORTAL AVENUE	400	1990	\$72,750
400	AD	QUAIL RIDGE PARK	PLAYGROUND EQUIPMENT - QUAIL RIDGE PARK	1020 MISSION RIDGE	0	2011	\$70,000
400	AE	LINCOLN PARK	BACKSTOP	245 S. POWERS AVENUE	0	2010	\$350,000
400	AF	PILLSBURY PARK	PARK PLAYGROUND	890 MONO STREET	0		\$100,000

Site	Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
068		ANIMAL SHELTER	ANIMAL SHELTER	115 E WETMORE	6,065	2011	\$2,444,413
068	B	ANIMAL SHELTER	TRASH ENCLOSURE/SHELTER	115 E WETMORE	240	2011	\$13,368
069		VEHICLE MAINTENANCE YARD - NEW	VEHICLE MAINTENANCE - NEW YARD	120 E. WETMORE STREET	22,103	2012	\$5,499,759
069	B	VEHICLE MAINTENANCE YARD - NEW	SHELTER	120 EAST WETMORE STREET	4,224	2012	\$167,350
400	J	ROSE PARK	PLAYGROUND, BASKETBALL COURT, IRRIGATION WALL	2701 ANCESTRY ST.	0	2006	\$500,000
400	AG	PALMER PARK	PARK PLAYGROUND	1495 SEPHUS STREET	0		\$100,000
400	BB	PARKS	WOODWARD PARK SHELTER	710 WOODWARD AVENUE	3,740	2013	\$148,164
400	BC	PARKS	WOODWARD PARK - UTILITY BUILDING	710 WOODWARD AVENUE	361	2012	\$65,643
400	BD	PARKS	YOSEMITE - UTILITY BUILDING #2	600 EL PORTAL AVENUE	80	1990	\$14,561
402		NORTHGATE PARK	SNACK BAR/RESTROOMS	1750 HOYT LANE	522	1978	\$237,694
402	A	NORTHGATE PARK	PROPERTY IN THE OPEN - NORTHGATE PARK	1750 HOYT LANE	0		\$426,100
402	B	NORTHGATE PARK	GROUP PICNIC SHELTER	1750 HOYT LANE	3,300	1978	\$171,559
402	C	NORTHGATE PARK	BALLFIELD COMPLEX	1750 HOYT LANE	0	1978	\$1,049,000
403		VILLA TICINO PARK	PARK EQUIPMENT	1970 GENEVA WAY	0	2008	\$200,000
403	L	LINCOLN PARK	POOL BUILDING	245 S. POWERS STREET	2,291	1960	\$912,344
403	P	LINCOLN PARK	RESTROOM BUILDING	245 S. POWERS STREET	171	1996	\$63,349
403	Q	LINCOLN PARK	CONCESSION BUILDING	245 S. POWERS STREET	486	1996	\$105,466
403	R	LINCOLN PARK	SHELTER	245 SOUTH POWERS STREET	1,638	1996	\$64,985
403	ZZ	LINCOLN PARK	PROPERTY IN THE OPEN - POOL	245 POWERS STREET	0		\$329,100
404		UNION ROAD PARK	UNION ROAD PARK	1323 W. CENTER	0	1987	\$209,800
404	A	UNION ROAD PARK	UNION ROAD PARK	245 N. UNION ROAD	0	1980	\$524,500
405		BACCILIERA PARK		154 STOCKTON AVENUE	0		\$90,000
406		BUTTON ESTATES (BACKSTOP)		1457 DISCOVERY CREEK DRIVE	0		\$20,000
407		DIAMOND OAKS PARK	PLAYGROUND AND BACKSTOP	1179 PESTANA AVENUE	0		\$110,000
408		UNION RANCH EAST PARK		925 RACCOON VALLEY DRIVE	0		\$200,000
409		BMX TRACK	BMX	941 SPRECKLES AVENUE	0		\$90,000
410		LIBRARY PARK		320 W. CENTER STREET	0		\$90,000

Site Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
411	SKATE PARK		CENTER STREET AND ELM AVENUE	0		\$0
412	WOODWARD PARK	PLAYGROUND AND BASKETBALL COURTS	710 E. WOODWARD AVENUE	0		\$250,000
413	ANTIGUA PARK	PLAYGROUND AND BASKETBALL COURTS	1055 COLLINS STREET	0		\$125,000
414	WATER DEPARTMENT	WATER DIVISION	230 OAKS STREET	2,401	1933	\$811,884
600	REDEVELOPMENT AGENCY	YOSEMITE	520 W. YOSEMITE	864	1955	\$271,472
601	TRANSIT DIVISOR		336 EAST MOFFAT BLVD	1,642	1918	\$300,263
998 A	WASTEWATER TREATMENT PLANT	SOUTHSIDE RAS PUMP STATION	2450 W. YOSEMITE AVENUE	0	1987	\$625,952
998 B	WASTEWATER TREATMENT PLANT	CHEMICAL FEED BUILDING	2450 W. YOSEMITE AVENUE	1,320	1987	\$882,283
998 D	WASTEWATER TREATMENT PLANT	TRAINING AND BREAKROOM	2450 W. YOSEMITE AVENUE	4,875	1972	\$2,349,389
998 E	WASTEWATER TREATMENT PLANT	LOCKER/SHOWER ROOM	2450 W. YOSEMITE AVENUE	1,550	2011	\$473,833
998 F	WASTEWATER TREATMENT PLANT	SECONDARY CLARIFIER TANKS #1, #2 & #3	2450 W. YOSEMITE AVENUE	21,704	2002	\$9,509,263
998 G	WASTEWATER TREATMENT PLANT	RECLAIMED WATER STORAGE (OLD CHLORINE CONTACT)	2450 W. YOSEMITE AVENUE	4,196	1987	\$2,409,428
998 H	WASTEWATER TREATMENT PLANT	GENERATOR BUILDING	2450 W. YOSEMITE AVENUE	270	2002	\$771,232
998 I	WASTEWATER TREATMENT PLANT	METHANE WASTE GAS BURNER	2450 W. YOSEMITE AVENUE	0	1985	\$448,892
998 J	WASTEWATER TREATMENT PLANT	NORTHSIDE SLUDGE DRYING BEDS	2450 W. YOSEMITE AVENUE	69,443	1985	\$1,387,656
998 K	WASTEWATER TREATMENT PLANT	DEWATERING BUILDING	2450 W. YOSEMITE AVENUE	3,264	2011	\$3,908,621
998 M	WASTEWATER TREATMENT PLANT	MANUFACTURED HOME - RESIDENT ENGINEER	2450 W. YOSEMITE AVENUE	720	1980	\$132,413
998 N	WASTEWATER TREATMENT PLANT	DISSOLVED AIR FLOTATION THICKENER TANK & PUMPS	2450 W. YOSEMITE AVENUE	1,458	1972	\$1,017,975
998 O	WASTEWATER TREATMENT PLANT	FLOW METER VAULT	2450 W. YOSEMITE AVENUE	104	2002	\$80,433
998 P	WASTEWATER TREATMENT PLANT	BIO TOWER MEDIA FILTERS #1 & #2	2450 W. YOSEMITE AVENUE	11,564	1987	\$8,631,824
998 Q	WASTEWATER TREATMENT PLANT	BIO TOWER INFLUENT PUMP STRUCTURE	2450 W. YOSEMITE AVENUE	636	1987	\$423,917
998 R	WASTEWATER TREATMENT PLANT	ANAEROBIC DIGESTERS #1 & #2	2450 W. YOSEMITE AVENUE	6,232	1972	\$6,165,411
998 S	WASTEWATER TREATMENT PLANT	PRIMARY CLARIFIER TANKS #1, #2, & #3	2450 W. YOSEMITE AVENUE	10,786	1987	\$6,936,158
998 T	WASTEWATER TREATMENT PLANT	NORTHSIDE AERATION BASINS #1, #2, #3, #4, & #5	2450 W. YOSEMITE AVENUE	20,280	1987	\$11,486,358
998 U	WASTEWATER TREATMENT PLANT	IRRIGATION PUMP STRUCTURE	2450 W. YOSEMITE AVENUE	675	1972	\$681,304
998 V	WASTEWATER TREATMENT PLANT	DIGESTOR CONTROL BUILDING	2450 W. YOSEMITE AVENUE	650	1987	\$1,162,754
998 W	WASTEWATER TREATMENT PLANT	R.A.S. & W.A.S. PUMP BUILDING	2450 W. YOSEMITE AVENUE	1,349	1987	\$1,817,214

Site Building	Site Description	Description	Address	Square Feet	Year Built	Total Value
411	SKATE PARK		CENTER STREET AND ELM AVENUE	0		\$0
412	WOODWARD PARK	PLAYGROUND AND BASKETBALL COURTS	710 E. WOODWARD AVENUE	0		\$250,000
413	ANTIGUA PARK	PLAYGROUND AND BASKETBALL COURTS	1055 COLLINS STREET	0		\$125,000
414	WATER DEPARTMENT	WATER DIVISION	230 OAKS STREET	2,401	1933	\$811,884
998 X	WASTEWATER TREATMENT PLANT	MAINTENANCE (TRAILER)	2450 W. YOSEMITE AVENUE	240	1995	\$51,133
998 Y	WASTEWATER TREATMENT PLANT	ODOR CONTROL BIOFILTER BED & AIR HANDLER	2450 W. YOSEMITE AVENUE	14,600	2005	\$3,973,604
998 Z	WASTEWATER TREATMENT PLANT	INFLUENT PUMP STATION	2450 W. YOSEMITE AVENUE	6,450	2005	\$11,992,604
998 AA	WASTEWATER TREATMENT PLANT	PRIMARY CLARIFIER TANKS #4, #5, #6	2450 W. YOSEMITE AVENUE	7,800	2005	\$5,202,404
998 AB	WASTEWATER TREATMENT PLANT	SOUTHSIDE AERATION BASINS #6, #7, #8, #9 & #10	2450 W. YOSEMITE AVENUE	22,400	2005	\$13,695,430
998 AC	WASTEWATER TREATMENT PLANT	SOUTHSIDE SECONDARY CLARIFIER TANKS #4 & #5	2450 W. YOSEMITE AVENUE	18,998	2005	\$11,692,185
998 AD	WASTEWATER TREATMENT PLANT	MAINTENANCE SHOP	2450 W. YOSEMITE AVENUE	6,400	2011	\$1,229,241
998 AE	WASTEWATER TREATMENT PLANT	SOUTHSIDE MCC/GENERATOR BUILDING	2450 W. YOSEMITE AVENUE	2,100	2005	\$3,810,558
998 AF	WASTEWATER TREATMENT PLANT	LAB/ADMINISTRATION BUILDING	2450 W. YOSEMITE AVENUE	4,500	2005	\$4,946,632
998 AG	WASTEWATER TREATMENT PLANT	1700 KVA SWITCHGEAR	2450 W. YOSEMITE AVENUE	0	2005	\$1,582,795
998 AH	WASTEWATER TREATMENT PLANT	TERTIARY FILTER FEED PUMPS	2450 W. YOSEMITE AVENUE	531	2007	\$2,309,122
998 AI	WASTEWATER TREATMENT PLANT	CHEMICAL STORAGE & METERING BUILDING	2450 W. YOSEMITE AVENUE	2,350	2007	\$2,381,798
998 AK	WASTEWATER TREATMENT PLANT	EFFLUENT MCC & GENERATOR BUILDING	2450 W. YOSEMITE AVENUE	2,900	2007	\$3,257,852
998 AL	WASTEWATER TREATMENT PLANT	TERTIARY FILTERS 1-6 & FLOCCULATION BASINS	2450 W. YOSEMITE AVENUE	6,850	2007	\$10,557,021
998 AM	WASTEWATER TREATMENT PLANT	UV DISINFECTION CHANNEL #1 & #2	2450 W. YOSEMITE AVENUE	5,200	2007	\$12,433,655
998 AN	WASTEWATER TREATMENT PLANT	SECONDARY EFFLUENT EQUALIZATION POND, 6.5 MG	2450 W. YOSEMITE AVENUE	162,450	2007	\$6,558,131
998 AO	WASTEWATER TREATMENT PLANT	ECKERT'S INDUSTRIAL POND, 6.5 MG	2450 W. YOSEMITE AVENUE	162,450	2005	\$7,037,831
998 AP	WASTEWATER TREATMENT PLANT	UNDERGROUND PROCESS PIPE T/O PLANT	2450 W. YOSEMITE AVENUE	0	1972	\$16,673,126
998 AR	WASTEWATER TREATMENT PLANT	HEADWORKS	2450 W. YOSEMITE AVENUE	900	2005	\$652,794
998 AS	WASTEWATER TREATMENT PLANT	SEPTAGE RECEIVING STATION	2450 W. YOSEMITE AVENUE	384	2005	\$172,376
998 AT	WASTEWATER TREATMENT PLANT	SOUTHSIDE SECONDARY CLARIFIER DIVERSION	2450 W. YOSEMITE AVENUE	625	2005	\$319,204
998 AU	WASTEWATER TREATMENT PLANT	SOUTHSIDE SLUDGE DRYING BEDS	2450 W. YOSEMITE AVENUE	53,568	1985	\$1,070,432
998 AV	WASTEWATER TREATMENT PLANT	SLUDGE HOLDING TANK	2450 W. YOSEMITE AVENUE	1,256	2011	\$962,359

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411	SKATE PARK		CENTER STREET AND ELM AVENUE	0		\$0
412	WOODWARD PARK	PLAYGROUND AND BASKETBALL COURTS	710 E. WOODWARD AVENUE	0		\$250,000
413	ANTIGUA PARK	PLAYGROUND AND BASKETBALL COURTS	1055 COLLINS STREET	0		\$125,000
414	WATER DEPARTMENT	WATER DIVISION	230 OAKS STREET	2,401	1933	\$811,884
998	AW WASTEWATER TREATMENT PLANT	SECONDARY EFFLUENT STORAGE POND, 26 MG	2450 W. YOSEMITE AVENUE	0	2005	\$4,716,563
998	AX MODULAR OFFICE MOBILE UNITS		2450 W. YOSEMITE AVENUE	0		\$177,267
998	AY MODULAR OFFICE MOBILE UNITS	12 X 56 HCD BLDG #20420	2450 W. YOSEMITE AVENUE	0		\$120,372
998	BA MODULAR OFFICE MOBILE UNITS	12X60 HCD BLDG #65255	2450 W. YOSEMITE AVENUE	0		\$127,513
999	A WATER WELLS	WELL #7	805 MARIN STREET	180	1993	\$108,215
999	B WATER WELLS	WELL #5	331 JESSIE AVENUE	525	1993	\$315,574
999	F WATER WELLS	WELL #9	613 EL CAPITAN AVENUE	460	2019	\$282,047
999	H WATER WELLS	WELL #13	1147 VANDERBILT CIRCLE	216	2003	\$129,783
999	I WATER WELLS	WELL #14	801 LOUISE AVENUE	324	2003	\$392,382
999	J WATER WELLS	WELL #15	810 AGATE AVENUE	600	1986	\$428,658
999	K WATER WELLS	WELL #16	1985 WAWONA STREET	650	1993	\$488,307
999	L WATER WELLS	WELL #17	732 PESTANA AVENUE	704	2003	\$423,294
999	M WATER WELLS	WELL #18	1193 PESTANA AVENUE	880	2003	\$529,181
999	N WATER WELLS	WELL #12	799 NORTHGATE DRIVE	420	1985	\$398,869
999	O WATER WELLS	WELL #20	1920 BUENA VISTA DRIVE	755	1998	\$453,935
999	P WATER WELLS	WELL #23	1912 BEDFORD COURT	510	1999	\$397,773
999	Q WATER WELLS	WELL #21	431 PINE STREET	510	2002	\$327,023
999	R WATER WELLS	WELL #22	376 VICTORY AVENUE	510	2002	\$306,627
999	S WATER WELLS	WELL #19	290 SOUTH POWERS AVENUE	980	1998	\$589,233
999	T WATER WELLS	WELL #24	1339 VAN RYN AVENUE	510	2005	\$306,627
999	U WATER WELLS	WELL #25	1374 OLEANDER AVENUE	880	2005	\$529,181
999	V WATER WELLS	WELL #27	985 WEST LATHROP ROAD	1,200	2009	\$721,588
999	AA WATER WELLS	WAREHOUSE	1147 VANDERBILT CIRCLE	1,200	2005	\$214,383

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411	SKATE PARK		CENTER STREET AND ELM AVENUE	0		\$0
412	WOODWARD PARK	PLAYGROUND AND BASKETBALL COURTS	710 E. WOODWARD AVENUE	0		\$250,000
413	ANTIGUA PARK	PLAYGROUND AND BASKETBALL COURTS	1055 COLLINS STREET	0		\$125,000
414	WATER DEPARTMENT	WATER DIVISION	230 OAKS STREET	2,401	1933	\$811,884
999 AB	WATER WELLS	STORAGE	1147 VANDERBILT CIRCLE	286	2003	\$51,914
999 BB	WATER WELLS	UTILITY BUILDING	360 VICTORY AVENUE	144	2002	\$26,282
1000	VEHICLES	VEHICLES		0		\$7,848,470
1001	TAX INTERRUPTION	TAX INTERRUPTION		0		\$3,129,205
1002	BUSINESS INTERRUPTION	BIFOR ALL LOCATIONS	4% OF TIV	0		\$12,658,683
1002 A	BUSINESS INTERRUPTION	BIFOR ALL LOCATIONS		0		\$25,147,877
Total Value of Assets						\$357,402,838