



EXHIBIT A

CITY OF SAN MARCOS DEVELOPMENT IMPACT FEES 2026

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Current PFF (Per Square Foot)

Fee	Single-Family	Multi-Family	Commercial	Office	Industrial
Transportation	\$2.24	\$2.09	\$9.25	\$8.21	\$5.62
Parks	\$3.51	\$4.38	\$0.00	\$0.00	\$0.00
Fire Protection	\$0.52	\$0.65	\$1.17	\$1.70	\$0.64
Advanced Planning	\$0.07	\$0.09	\$0.04	\$0.06	\$0.02
Habitat Conservation	\$0.17	\$0.22	\$0.10	\$0.15	\$0.05
Storm Drain	\$0.19	\$0.21	\$0.37	\$0.40	\$0.40
Total (Per SF)	\$6.70	\$7.64	\$10.93	\$10.52	\$6.73

Recommended PFF (Per Square Foot)

Fee	Single-Family	Multi-Family	Commercial	Office	Industrial
Transportation	\$2.30	\$2.15	\$9.50	\$8.43	\$5.77
Parks	\$3.61	\$4.50	\$0.00	\$0.00	\$0.00
Fire Protection	\$0.53	\$0.67	\$1.20	\$1.75	\$0.66
Advanced Planning	\$0.07	\$0.09	\$0.04	\$0.06	\$0.02
Habitat Conservation	\$0.17	\$0.23	\$0.10	\$0.15	\$0.05
Storm Drain	\$0.20	\$0.22	\$0.38	\$0.41	\$0.41
Total (Per SF)	\$6.88	\$7.85	\$11.23	\$10.81	\$6.91

Inflation Rate 2.7%

Inflation Factor Utilized is the Construction Cost Index annual increase as of March 2026