



**COUNTY  
OF SAN  
DIEGO**

**Department of Parks and  
Recreation**

**PARK IMPACT FEES**

**(SAN DIEGO COUNTY CODE OF  
REGULATORY ORDINANCES TITLE 8,  
DIVISION 10, CHAPTER 3)**

**ANNUAL MITIGATION FEES REPORT**

**FISCAL YEAR 2020-2021**

*Published 12.09.2021*

## Table of Contents

Reporting Requirements .....	2
Description, Purpose, and Amount of Fee, Gov. Code §§ 66001(d)(1)(A) & 66006(b)(1)(A) .....	2
Annual Requirements under Gov. Code § 66006 .....	3
Fees Collected, Interest Earned, and Project Reimbursements, Govt. Code § 66006(b)(1)(B)-(E) .....	3
Construction Commencement Date, Govt. Code § 66006(b)(1)(F) .....	9
Interfund Transfers or Loans, Govt. Code § 66006(b)(1)(G) .....	9
Refunds, Govt. Code § 66006(b)(1)(H) .....	9

## Reporting Requirements

The Mitigation Fee Act (Act), California Government Code Section 66000, et seq. (Act), establishes annual and five-year reporting requirements for fees collected as a condition of the approval of a development project. The Act also specifies how these fees must be handled. The fees must be segregated from the general funds of the County and from other funds containing fees collected for improvements. Interest on each development fee fund must be credited to that fund and used only for those purposes for which the fees were collected.

Section 66006(b) of the Act requires that for each separate fund the local agency shall, within 180-days after the last day of each fiscal year, make available to the public the following information: A) A brief description of the type of fee in the fund; B) The amount of the fee; C) The beginning and ending balance of the fund; D) The amount of the fees collected and the interest earned; E) Identification of each of the public improvements on which the fees were expended and the amount of fees expended on the improvement compared to the total cost; F) Approximate date by which construction will commence if sufficient funds have been collected; G) Description of each inter fund transfer or loan; and H) Amount of any refunds.

A copy of this report was made available on the Department of Parks and Recreation website at [www.sdparks.org](http://www.sdparks.org) within 180-days of the end of the fiscal year.

### **Description, Purpose, and Amount of Fee, Gov. Code §§ 66001(d)(1)(A) & 66006(b)(1)(A)**

Board Policy F-26 establishes the guidelines and procedures for the acquisition and development of park land with fees and interest collected pursuant to the Park Land Dedication Ordinance (PLDO). The PLDO requires non-subdivision residential development to pay the Park Land Acquisition Impact Fee for acquisition of park land; and requires both subdivision and non-subdivision residential development to pay the Park Improvement Impact Fee for the provision of park improvements.

## Annual Requirements under Gov. Code § 66006

### **Amount of Fee, Govt. Code § 66006(b)(1)(B)**

The tables below contain the fee rates as of July 1, 2020 through June 30, 2021. Park Impact Fees will be adjusted annually, starting in January 2022, and each January thereafter. The amount of the Park Impact Fee annual adjustment is based on the one-year change (from October to October) in the Los Angeles Construction Cost Index as determined by Engineering News Record published by McGraw-Hill Publishing Company, or any successor thereof. The amount of the Park Land Acquisition Impact Fee and Park In-Lieu Fee annual adjustment is based on 40% of the one-year change in median sale price (from October to October) in the Sandicor's San Diego Cost Index, or any successor thereof. Adjustments to the fees based upon the cost Indices are automatic and do not require further action of the Board of Supervisors. The fee adjustments become effective January 1 of each year.

#### Single-Family Dwelling Unit PLDO Fees:

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
Alpine	575	575	6,395	139	7,109
Barona	480	480	5,700	124	6,304
Bonsall	1146	1146	6,306	149	7,601
Central Mountain	947	947	5,632	132	6,711
County Islands	1772	1772	8,662	209	10,643
Crest-Dehesa	869	869	6,139	141	7,203
Desert	77	77	5,004	102	5,183
Fallbrook	767	767	6,328	142	7,237
Jamul	767	767	6,597	147	7,511
Julian	207	207	5,071	106	5,384
Lakeside	616	616	6,485	142	7,243
Mountain Empire	94	94	6,463	131	6,688
North County Metro	832	832	5,947	136	6,915
North Mountain	207	207	5,049	105	5,361
Otay	1475	1475	8,595	201	10,271
Pala-Pauma	497	497	7,428	159	8,084
Pendleton-De Luz	224	224	7,607	157	7,988
Rainbow	176	176	6,575	135	6,886
Ramona	565	565	6,710	146	7,421
San Dieguito	3326	3326	6,193	190	9,709
Spring Valley	1637	1637	7,158	176	8,971
Sweetwater	2010	2010	6,463	169	8,642
Valle De Oro	1142	1142	6,328	149	7,619
Valley Center	654	654	6,642	146	7,442

Multi-Family Dwelling Unit PLDO Fees:

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
Alpine	512	512	5,700	124	6,336
Barona	731	731	8,684	188	9,603
Bonsall	1000	1000	5,498	130	6,628
Central Mountain	479	479	2,850	67	3,396
County Islands	1914	1914	9,357	225	11,496
Crest-Dehesa	860	860	6,126	1140	7,126
Desert	63	63	4,129	84	4,276
Fallbrook	876	876	7,226	162	8,264
Jamul	480	480	4,129	92	4,701
Julian	174	174	4,241	88	4,503
Lakeside	579	579	6,104	134	6,817
Mountain Empire	78	78	5,363	109	5,550
North County Metro	754	754	5,386	123	6,263
North Mountain	184	184	4,488	93	4,765
Otay	847	847	4,937	116	5,900
Pala-Pauma	360	360	5,386	115	5,861
Pendleton-De Luz	205	205	6,956	143	7,304
Rainbow	132	132	4,937	101	5,170
Ramona	556	556	6,597	143	7,296
San Dieguito	3567	3567	6,642	204	10,413
Spring Valley	1576	1576	6,889	169	8,634
Sweetwater	1807	1807	5,812	152	7,771
Valle De Oro	960	960	5,318	126	6,404
Valley Center	365	365	3,703	81	4,149

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

Accessory Dwelling Unit PLDO Fees:

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
Alpine	302	302	3,366	73	3,741
Barona	284	284	3,366	73	3,723
Bonsall	612	612	3,366	80	4,058
Central Mountain	479	479	2,850	67	3,396
County Islands	689	689	3,366	81	4,136
Crest-Dehesa	473	473	3,366	77	3,916
Desert	52	52	3,366	68	3,486
Fallbrook	408	408	3,366	75	3,849
Jamul	392	392	3,366	75	3,833
Julian	138	138	3,366	70	3,574
Lakeside	320	320	3,366	74	3,760
Mountain Empire	49	49	3,366	68	3,483
North County Metro	471	471	3,366	77	3,914
North Mountain	138	138	3,366	70	3,574
Otay	578	578	3,366	79	4,023
Pala-Pauma	225	225	3,366	72	3,663
Pendleton-De Luz	99	99	3,366	69	3,534
Rainbow	90	90	3,366	69	3,525
Ramona	284	284	3,366	73	3,723
San Dieguito	1808	1808	3,366	103	5,277
Spring Valley	770	770	3,366	83	4,219
Sweetwater	1047	1047	3,366	88	4,501
Valle De Oro	608	608	3,366	79	4,053
Valley Center	332	332	3,366	74	3,772

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

**Fees Collected, Interest Earned, and Project Reimbursements, Govt. Code § 66006(b)(1)(B)-(E)**

Fees are collected on an ad hoc basis and not combined with other funds when collected. The amount of the fee is reported as of the date it was collected and is included in the section titled “Funding Anticipated for Incomplete Improvements, Gov. Code § 66001(d)(1)(C) & (D).” The beginning balance as of July 1, 2021 is reported. The beginning balance may include accumulated interest from the date of payment if made during a prior fiscal year. Deposits received during the fiscal year are identified. The interest earned during the last fiscal year, any refunds and ending balance as of June 30, 2021 are also reported.

The tables below show the information required to be reported by Government Code Section 66006(b)(1)(B)-(E).

**Park Improvement Impact Fees:**

These fees are collected to fund park improvements and will be used to develop new and expand existing parks and recreational facilities. Fees are collected by Local Park Planning Area (LPPA).

<b>Fee Description with LPPA</b>	<b>Beginning Balance (7/1/21)</b>	<b>Deposits and Interest</b>	<b>Refunds</b>	<b>Ending Balance</b>
Alpine Improvement Impact Fee	287,432	19,859	-	307,291
Bonsall Improvement Impact Fee	682,241	72,732	-	754,973
Central Mountain Improvement Impact Fee	94,477	14,114	-	108,591
County Island Improvement Impact Fee	360,474	-	-	360,474
Crest Dehesa Improvement Impact Fee	158,922	3,366	-	162,288
Desert Improvement Impact Fee	19,338	10,008	-	29,346
Fallbrook Improvement Impact Fee	706,088	38,017	-	744,105
Jamul Improvement Impact Fee	181,974	16,695	-	198,669
Julian Improvement Impact Fee	46,344	5,071	-	51,415
Lakeside Improvement Impact Fee	528,027	3,366	-	531,393
Mountain Empire Improvement Impact Fee	85,641	-	-	85,641
North County Metro Improvement Impact Fee	689,194	39,971	5,300	723,865
North Mountain Improvement Impact Fee	28,108	-	-	28,108

Fee Description with LPPA	Beginning Balance (7/1/21)	Deposits and Interest	Refunds	Ending Balance
Pala Pauma Improvement Impact Fee	23,008	-	-	23,008
Pendleton Improvement Impact Fee	29,772	-	-	29,772
Rainbow Improvement Impact Fee	24,596	5,858	5,858	24,596
Ramona Improvement Impact Fee	466,170	33,572	-	499,742
San Dieguito Improvement Impact Fee	609,802	19,657	-	629,459
Spring Valley Improvement Impact Fee	669,916	13,464	-	683,380
Sweetwater Improvement Impact Fee	230,714	6,732	-	237,446
Valle De Oro Improvement Impact Fee	236,774	3,366	-	240,140
Valley Center Improvement Impact Fee	707,422	-	-	707,422
Grand Total	6,866,437	305,848	11,158	7,161,127

Park Land Acquisition Fees:

These fees are collected to fund acquisition of park land and will be used for land acquisition only. Fees are collected by Local Park Planning Area (LPPA).

Fee Description with LPPA	Beginning Balance (7/1/21)	Deposits and Interest	Refunds	Ending Balance
Alpine Acquisition Impact Fee	25,829	1,783	-	27,612
Bonsall Acquisition Impact Fee	35,840	-	-	35,840
Central Mountain Acquisition Impact Fee	15,883	2,373	-	18,256
County Island Acquisition Impact Fee	73,716	-	-	73,716
Crest Dehesa Acquisition Impact Fee	22,312	473	-	22,785
Desert Acquisition Impact Fee	297	154	-	451
Fallbrook Acquisition Impact Fee	57,952	4,608	-	62,560
Jamul Acquisition Impact Fee	21,165	1,943	-	23,108



Fee Description with LPPA	Beginning Balance (7/1/21)	Deposits and Interest	Refunds	Ending Balance
Julian Acquisition Impact Fee	1,892	207	-	2,099
Lakeside Acquisition Impact Fee	33,333	320	-	33,653
Mountain Empire Acquisition Impact Fee	1,249	-	-	1,249
North County Metro Acquisition Impact Fee	61,464	5,592	741	66,315
North Mountain Acquisition Impact Fee	1,151	-	-	1,151
Pala Pauma Acquisition Impact Fee	1,539	-	-	1,539
Pendleton Acquisition Impact Fee	878	-	-	878
Rainbow Acquisition Impact Fee	659	-	-	659
Ramona Acquisition Impact Fee	35,884	2,985	157	38,712
San Dieguito Acquisition Impact Fee	226,097	10,558	-	236,655
Spring Valley Acquisition Impact Fee	44,668	3,080	-	47,748
Sweetwater Acquisition Impact Fee	36,799	2,094	-	38,893
Valle De Oro Acquisition Impact Fee	39,569	608	-	40,177
Valley Center Acquisition Impact Fee	37,198	-	-	37,198
Grand Total	775,375	36,778	898	811,255

**Park In-Lieu Fees:**

These fees are collected to fund park improvement and land acquisition and will be used for land acquisition and improving new and existing parks and recreational facilities. Fees are collected by Local Park Planning Area (LPPA).

Fee Description with LPPA	Beginning Balance (7/1/21)	Deposits and Interest	Refunds	Ending Balance
Alpine In-Lieu Fee	1,270,382	-	-	1,270,382
Bonsall In-Lieu Fee	1,256,058	13,218	-	1,269,276
Central Mtn In-Lieu Fee	23,920	-	-	23,920
County Island In-Lieu Fee	13,953	-	-	13,953

Fee Description with LPPA	Beginning Balance (7/1/21)	Deposits and Interest	Refunds	Ending Balance
Crest-Dehesa In-Lieu Fee	430,446	-	-	430,446
Fallbrook In-Lieu Fee	988,116	-	-	988,116
Julian In-Lieu Fee	344,174	-	-	344,174
Lakeside In-Lieu Fee	2,256,278	-	-	2,256,278
Mtn Empire In-Lieu Fee	160,778	-	-	160,778
North County In-Lieu Fee	2,726,591	-	-	2,726,591
Otay In-Lieu Fee	397	-	-	397
Pala Pauma In-Lieu Fee	538,555	-	-	538,555
Ramona In-Lieu Fee	1,397,743	-	-	1,397,743
San Dieguito In-Lieu Fee	5,558,485	-	-	5,558,485
Spring Vly In-Lieu Fee	1,110,914	-	-	1,110,914
Sweetwater In-Lieu Fee	207,079	1,000	-	208,079
Valley De Oro In-Lieu Fee	76,828	-	-	76,828
Valley Ctr In-Lieu Fee	680,624	-	-	680,624
Grand Total	19,041,319	14,218	-	19,055,537

**Administrative Fees:**

These fees are collected on all residential development projects to fund revenue collection, revenue and cost accounting, public reporting, fee justification analysis, and preparing annual and five-year reports.

Fee Description	Beginning Balance (7/1/21)	Deposits and Interest	Expenditures	Refunds	Ending Balance
PLD Administrative Fee	110,569	7,118	-	241	117,446

**Construction Commencement Date, Govt. Code § 66006(b)(1)(F)**

Government Code Section 66006(b)(1)(F) requires the County to report the approximate date when work on fully funded project will commence. There are no projects for which sufficient funding has been received for which work has not commenced.

**Interfund Transfers or Loans, Govt. Code § 66006(b)(1)(G)**

There were no interfund transfers or loans.

**Refunds, Govt. Code § 66006(b)(1)(H)**

There were no refunds.