



**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 2022-2023**

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## 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, 2022 through June 30, 2023. Park Impact Fees will be adjusted annually, starting in January 2023, and each January thereafter. The amount of the Park Impact Fee annual adjustment 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.

#### 2022 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	609	609	6,732	147	7,489
Barona	509	509	6,001	130	6,640
Bonsall	1,214	1,214	6,639	157	8,010
Central Mountain	1,004	1,004	5,929	139	7,071
County Islands	1,878	1,878	9,119	220	11,217
Crest-Dehesa	921	921	6,520	149	7,589
Desert	82	82	5,268	107	5,457
Fallbrook	813	813	6,662	149	7,624
Jamul	813	813	6,945	155	7,913
Julian	219	219	5,339	111	5,669
Lakeside	653	653	6,827	150	7,630
Mountain Empire	100	100	6,804	138	7,042
North County Metro	882	882	6,261	143	7,285
North Mountain	219	219	5,315	111	5,645
Otay	1,563	1,563	9,048	212	10,824
Pala-Pauma	527	527	7,820	167	8,514
Pendleton-De Luz	237	237	8,008	165	8,411
Rainbow	187	187	6,922	142	7,251
Ramona	599	599	7,064	153	7,816
San Dieguito	3,525	3,525	6,520	201	10,245
Spring Valley	1,735	1,735	7,536	185	9,456
Sweetwater	2,130	2,130	6,804	179	9,113
Valle De Oro	1,210	1,210	6,662	157	8,030
Valley Center	693	693	6,992	154	7,839

2023 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	616	616	7,037	153	7,806
Barona	514	514	6,272	136	6,922
Bonsall	1,228	1,228	6,939	163	8,330
Central Mountain	1,015	1,015	6,197	144	7,356
County Islands	1,899	1,899	9,531	229	11,658
Crest-Dehesa	931	931	6,814	155	7,900
Desert	83	83	5,506	112	5,700
Fallbrook	822	822	6,963	156	7,940
Jamul	822	822	7,259	162	8,242
Julian	222	222	5,580	116	5,918
Lakeside	660	660	7,136	156	7,952
Mountain Empire	101	101	7,111	144	7,356
North County Metro	892	892	6,544	149	7,584
North Mountain	222	222	5,556	116	5,893
Otay	1,581	1,581	9,457	221	11,259
Pala-Pauma	533	533	8,173	174	8,880
Pendleton-De Luz	240	240	8,370	172	8,782
Rainbow	189	189	7,235	148	7,572
Ramona	605	605	7,383	160	8,148
San Dieguito	3,564	3,564	6,814	208	10,586
Spring Valley	1,754	1,754	7,876	193	9,823
Sweetwater	2,154	2,154	7,111	185	9,451
Valle De Oro	1,224	1,224	6,963	164	8,350
Valley Center	701	701	7,308	160	8,169

2022 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	550	550	6,001	131	6,682
Barona	785	785	9,142	199	10,126
Bonsall	1,074	1,074	5,788	137	6,999
Central Mountain	514	514	3,000	70	3,585
County Islands	2,055	2,055	9,851	238	12,144
Crest-Dehesa	923	923	6,449	147	7,520

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
Desert	68	68	4,347	88	4,503
Fallbrook	941	941	7,607	171	8,719
Jamul	515	515	4,347	97	4,960
Julian	187	187	4,465	93	4,745
Lakeside	622	622	6,426	141	7,189
Mountain Empire	84	84	5,646	115	5,844
North County Metro	810	810	5,670	130	6,609
North Mountain	198	198	4,725	98	5,021
Otay	910	910	5,197	122	6,229
Pala-Pauma	387	387	5,670	121	6,178
Pendleton-De Luz	220	220	7,323	151	7,694
Rainbow	142	142	5,197	107	5,446
Ramona	597	597	6,945	151	7,693
San Dieguito	3,830	3,830	6,992	216	11,039
Spring Valley	1,692	1,692	7,252	179	9,124
Sweetwater	1,940	1,940	6,119	161	8,220
Valle De Oro	1,031	1,031	5,599	133	6,762
Valley Center	392	392	3,898	86	4,376

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

2023 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	571	571	6,272	137	6,980
Barona	815	815	9,555	207	10,578
Bonsall	1,115	1,115	6,050	143	7,308
Central Mountain	534	534	3,136	73	3,744
County Islands	2,135	2,135	10,296	249	12,679
Crest-Dehesa	959	959	6,741	154	7,854
Desert	70	70	4,543	92	4,706
Fallbrook	977	977	7,951	179	9,107
Jamul	535	535	4,543	102	5,180
Julian	194	194	4,667	97	4,958
Lakeside	646	646	6,716	147	7,509
Mountain Empire	87	87	5,901	120	6,108
North County Metro	841	841	5,926	135	6,903

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
North Mountain	205	205	4,938	103	5,246
Otay	945	945	5,432	128	6,505
Pala-Pauma	402	402	5,926	127	6,454
Pendleton-De Luz	229	229	7,654	158	8,040
Rainbow	147	147	5,432	112	5,691
Ramona	620	620	7,259	158	8,037
San Dieguito	3,978	3,978	7,308	226	11,512
Spring Valley	1,758	1,758	7,580	187	9,525
Sweetwater	2,015	2,015	6,395	168	8,579
Valle De Oro	1,071	1,071	5,852	138	7,061
Valley Center	407	407	4,075	90	4,571

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

2022 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	320	320	3,544	77	3,941
Barona	301	301	3,544	77	3,921
Bonsall	649	649	3,544	84	4,276
Central Mountain	508	508	3,000	70	3,578
County Islands	730	730	3,544	85	4,359
Crest-Dehesa	501	501	3,544	81	4,126
Desert	55	55	3,544	72	3,671
Fallbrook	432	432	3,544	80	4,055
Jamul	415	415	3,544	79	4,038
Julian	146	146	3,544	74	3,764
Lakeside	339	339	3,544	78	3,960
Mountain Empire	52	52	3,544	72	3,667
North County Metro	499	499	3,544	81	4,124
North Mountain	146	146	3,544	74	3,764
Otay	613	613	3,544	83	4,239
Pala-Pauma	238	238	3,544	76	3,858
Pendleton-De Luz	105	105	3,544	73	3,721
Rainbow	95	95	3,544	73	3,712
Ramona	301	301	3,544	77	3,921
San Dieguito	1,916	1,916	3,544	109	5,569

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
Spring Valley	816	816	3,544	87	4,447
Sweetwater	1,110	1,110	3,544	93	4,746
Valle De Oro	644	644	3,544	84	4,272
Valley Center	352	352	3,544	74	3,969

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

2023 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	324	324	3,704	81	4,108
Barona	304	304	3,704	80	4,088
Bonsall	656	656	3,704	87	4,447
Central Mountain	513	513	3,136	73	3,722
County Islands	738	738	3,704	89	4,531
Crest-Dehesa	507	507	3,704	84	4,295
Desert	56	56	3,704	75	3,835
Fallbrook	437	437	3,704	83	4,224
Jamul	420	420	3,704	82	4,206
Julian	148	148	3,704	77	3,929
Lakeside	343	343	3,704	81	4,128
Mountain Empire	53	53	3,704	75	3,831
North County Metro	505	505	3,704	84	4,293
North Mountain	148	148	3,704	77	3,929
Otay	619	619	3,704	86	4,410
Pala-Pauma	241	241	3,704	79	4,024
Pendleton-De Luz	106	106	3,704	76	3,886
Rainbow	96	96	3,704	76	3,876
Ramona	304	304	3,704	80	4,088
San Dieguito	1,937	1,937	3,704	113	5,754
Spring Valley	825	825	3,704	91	4,619
Sweetwater	1,122	1,122	3,704	97	4,922
Valle De Oro	652	652	3,704	87	4,442
Valley Center	356	356	3,704	81	4,141

\* 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, 2022 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, 2023 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 (7/1/22)</b>	<b>Deposits and Interest</b>	<b>Expenditures/ Obligations</b>	<b>Refunds</b>	<b>Ending Balance (6/30/23)</b>
Alpine Improvement Impact Fee	635,674	132,766	-	-	768,440
Barona Improvement Impact Fee	-	-	-	-	-
Bonsall Improvement Impact Fee	983,964	159,420	1,000,000	-	143,385
Central Mountain Improvement Impact Fee	149,343	43,740	-	-	193,082
County Island Improvement Impact Fee	377,111	21,125	-	-	398,235
Crest Dehesa Improvement Impact Fee	209,906	64,756	-	-	274,662
Desert Improvement Impact Fee	19,474	16,619	-	-	36,092
Fallbrook Improvement Impact Fee	972,375	281,481	610,890	-	642,966
Jamul Improvement Impact Fee	336,465	99,524	-	-	435,989
Julian Improvement Impact Fee	91,871	41,332	-	-	133,203
Lakeside Improvement Impact Fee	727,437	536,160	800,000	-	463,597
Mountain Empire Improvement Impact Fee	139,292	42,658	-	-	181,950
North County Metro Improvement Impact Fee	1,121,179	573,112	-	-	1,694,291
North Mountain Improvement Impact Fee	28,311	17,470	-	-	45,781
Otay Improvement Impact Fee	-	-	-	-	-

Fee Description with LPPA	Beginning Balance (7/1/22)	Deposits and Interest	Expenditures/Obligations	Refunds	Ending Balance (6/30/23)
Pala Pauma Improvement Impact Fee	38,095	45,198	-	-	83,293
Pendleton Improvement Impact Fee	49,401	21,587	-	-	70,989
Rainbow Improvement Impact Fee	31,388	4,565	-	-	35,953
Ramona Improvement Impact Fee	737,700	231,999	-	-	969,699
San Dieguito Improvement Impact Fee	935,754	289,874	1,000,000	-	225,628
Spring Valley Improvement Impact Fee	938,693	1,024,133	1,161,640	-	801,186
Sweetwater Improvement Impact Fee	266,289	57,524	280,181	-	43,632
Valle De Oro Improvement Impact Fee	573,173	198,478	350,000	-	421,651
Valley Center Improvement Impact Fee	1,587,813	421,807	360,694	-	1,648,926
Grand Total	10,950,707	4,325,328	5,563,405	-	9,712,630

**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 (7/1/22)	Deposits and Interest	Expenditures/Obligations	Refunds	Ending Balance (6/30/23)
Alpine Land Acquisition Fee	57,553	11,928	-	-	69,481
Barona Land Acquisition Fee	-	-	-	-	-
Bonsall Land Acquisition Fee	48,398	25,550	-	-	73,949
Central Mountain Land Acquisition Fee	25,154	7,334	-	-	32,488
County Island Land Acquisition Fee	77,135	4,286	-	-	81,421
Crest Dehesa Land Acquisition Fee	29,496	9,044	-	-	38,539
Desert Land Acquisition Fee	299	259	-	-	558
Fallbrook Land Acquisition Fee	90,131	33,092	-	-	123,223
Jamul Land Acquisition Fee	39,204	11,507	-	-	50,712
Julian Land Acquisition Fee	3,755	1,667	-	-	5,422

Fee Description with LPPA	Beginning Balance (7/1/22)	Deposits and Interest	Expenditures/Obligations	Refunds	Ending Balance (6/30/23)
Lakeside Land Acquisition Fee	52,259	50,974	-	-	103,233
Mountain Empire Land Acquisition Fee	2,032	618	-	-	2,650
North County Metro Land Acquisition Fee	117,142	72,651	-	-	189,793
North Mountain Land Acquisition Fee	1,159	703	-	-	1,862
Otay Land Acquisition Fee	-	-	-	-	-
Pala Pauma Land Acquisition Fee	2,548	3,001	-	-	5,549
Pendleton Land Acquisition Fee	1,458	627	-	-	2,086
Rainbow Land Acquisition Fee	841	119	-	-	960
Ramona Land Acquisition Fee	58,811	19,295	-	-	78,106
San Dieguito Land Acquisition Fee	405,646	152,582	-	-	558,228
Spring Valley Land Acquisition Fee	75,791	233,347	-	-	309,139
Sweetwater Land Acquisition Fee	47,628	16,834	-	-	64,462
Valle De Oro Land Acquisition Fee	61,588	34,498	-	-	96,086
Valley Center Land Acquisition Fee	64,479	19,800	61,458	-	22,822
Grand Total	1,262,508	709,719	61,458	-	1,910,769

**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* (7/1/22)	Deposits and Interest	Expenditures/Obligations	Refunds	Ending Balance* (6/30/23)
Alpine In-Lieu Fee	-	-	-	-	-
Barona In-Lieu Fee	-	-	-	-	-
Bonsall In-Lieu Fee	130,515	3,457	-	-	133,971
Central Mountain In-Lieu Fee	-	-	-	-	-
County Island In-Lieu Fee	-	-	-	-	-
Crest Dehesa In-Lieu Fee	-	-	-	-	-

Fee Description with LPPA	Beginning Balance* (7/1/22)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance* (6/30/23)
Desert In-Lieu Fee	-	-	-	-	-
Fallbrook In-Lieu Fee	27,830	737	-	-	28,567
Jamul In-Lieu Fee	-	-	-	-	-
Julian In-Lieu Fee	-	-	-	-	-
Lakeside In-Lieu Fee	16,951	449	-	-	17,400
Mountain Empire In-Lieu Fee	-	-	-	-	-
North County Metro In-Lieu Fee	41,066	7,859	-	-	48,925
North Mountain In-Lieu Fee	-	-	-	-	-
Otay In-Lieu Fee	-	-	-	-	-
Pala Pauma In-Lieu Fee	-	-	-	-	-
Pendleton In-Lieu Fee	-	-	-	-	-
Rainbow In-Lieu Fee	-	-	-	-	-
Ramona In-Lieu Fee	3,408	90	-	-	3,498
San Dieguito In-Lieu Fee	102,161	2,706	-	-	104,867
Spring Valley In-Lieu Fee	139,030	3,682	103,150	-	39,562
Sweetwater In-Lieu Fee	35,204	932	35,204	-	932
Valle De Oro In-Lieu Fee	42,059	1,114	-	-	43,173
Valley Center In-Lieu Fee	92,284	21,609	-	-	113,892
Grand Total	630,507	42,635	138,354	-	534,788

\*Prior year reports included funds not under the Mitigation Fee Act and resulted in discrepant balances.

**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 with LPPA	Beginning Balance (7/1/22)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance (6/30/23)
PLD Administrative Fee	183,844	103,517	34,336	-	253,025

**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.