



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)

COMPREHENSIVE ANNUAL MITIGATION FEES REPORT

FISCAL YEAR 2023-2024

Published 11.25.2024

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 |
| Amount of Fee, Govt. Code § 66006(b)(1)(B) | 3 |
| Fees Collected, Interest Earned, and Project Reimbursements, Govt. Code § 66006(b)(1)(C)-(E) | 10 |
| Construction Commencement Date, Govt. Code § 66006(b)(1)(F) | 15 |
| Interfund Transfers or Loans, Govt. Code § 66006(b)(1)(G) | 15 |
| Refunds, Govt. Code § 66006(b)(1)(H)..... | 15 |
| Five-Year Impact Fees Report Requirements under § Gov. Code 66001 | 15 |
| Reasonable Apportionment, Gov. Code § 66001(d)(1)(B) | 15 |
| Funding Anticipated for Incomplete Improvements, Gov. Code § 66001(d)(1)(C) & (D)..... | 16 |

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 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, 2023, through June 30, 2024. 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.

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 | 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 |

| Local Park Planning Area | Land Acquisition Fee* | Park In-Lieu Fee** | Park Improvement Fee | Admin Fee | Total Park Impact Fee |
|--------------------------|-----------------------|--------------------|----------------------|-----------|-----------------------|
| 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 |

2024 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 | 638 | 638 | 8107 | 175 | 8920 |
| Barona | 533 | 533 | 7225 | 155 | 7913 |
| Bonsall | 1272 | 1272 | 7994 | 185 | 9452 |
| Central Mountain | 1052 | 1052 | 7139 | 164 | 8354 |
| County Islands | 1968 | 1968 | 10980 | 259 | 13206 |
| Crest-Dehesa | 965 | 965 | 7850 | 176 | 8991 |
| Desert | 86 | 86 | 6343 | 129 | 6557 |
| Fallbrook | 852 | 852 | 8021 | 177 | 9051 |
| Jamul | 852 | 852 | 8362 | 184 | 9398 |
| Julian | 230 | 230 | 6428 | 133 | 6791 |
| Lakeside | 684 | 684 | 8221 | 178 | 9083 |
| Mountain Empire | 105 | 105 | 8192 | 166 | 8462 |
| North County Metro | 924 | 924 | 7539 | 169 | 8632 |

| Local Park Planning Area | Land Acquisition Fee* | Park In-Lieu Fee** | Park Improvement Fee | Admin Fee | Total Park Impact Fee |
|--------------------------|-----------------------|--------------------|----------------------|-----------|-----------------------|
| North Mountain | 230 | 230 | 6401 | 133 | 6763 |
| Otay | 1638 | 1638 | 10894 | 251 | 12783 |
| Pala-Pauma | 552 | 552 | 9415 | 199 | 10167 |
| Pendleton-De Luz | 249 | 249 | 9642 | 198 | 10089 |
| Rainbow | 196 | 196 | 8335 | 171 | 8701 |
| Ramona | 627 | 627 | 8505 | 183 | 9315 |
| San Dieguito | 3693 | 3693 | 7850 | 231 | 11774 |
| Spring Valley | 1817 | 1817 | 9073 | 218 | 11108 |
| Sweetwater | 2232 | 2232 | 8192 | 208 | 10632 |
| Valle De Oro | 1268 | 1268 | 8021 | 186 | 9475 |
| Valley Center | 726 | 726 | 8419 | 183 | 9328 |

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 |

| Local Park Planning Area | Land Acquisition Fee* | Park In-Lieu Fee** | Park Improvement Fee | Admin Fee | Total Park Impact Fee |
|--------------------------|-----------------------|--------------------|----------------------|-----------|-----------------------|
| 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 |
| 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

2024 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 | 590 | 590 | 7225 | 156 | 7972 |
| Barona | 842 | 842 | 11007 | 237 | 12087 |
| Bonsall | 1152 | 1152 | 6970 | 162 | 8284 |
| Central Mountain | 552 | 552 | 3613 | 83 | 4248 |
| County Islands | 2206 | 2206 | 11861 | 281 | 14349 |
| Crest-Dehesa | 991 | 991 | 7766 | 175 | 8932 |

| Local Park Planning Area | Land Acquisition Fee* | Park In-Lieu Fee** | Park Improvement Fee | Admin Fee | Total Park Impact Fee |
|--------------------------|-----------------------|--------------------|----------------------|-----------|-----------------------|
| Desert | 72 | 72 | 5234 | 106 | 5412 |
| Fallbrook | 1010 | 1010 | 9160 | 203 | 10373 |
| Jamul | 553 | 553 | 5234 | 116 | 5902 |
| Julian | 200 | 200 | 5376 | 112 | 5688 |
| Lakeside | 668 | 668 | 7737 | 168 | 8573 |
| Mountain Empire | 90 | 90 | 6798 | 138 | 7026 |
| North County Metro | 869 | 869 | 6827 | 154 | 7850 |
| North Mountain | 212 | 212 | 5689 | 118 | 6018 |
| Otay | 977 | 977 | 6258 | 145 | 7379 |
| Pala-Pauma | 415 | 415 | 6827 | 145 | 7387 |
| Pendleton-De Luz | 237 | 237 | 8817 | 181 | 9235 |
| Rainbow | 152 | 152 | 6258 | 128 | 6538 |
| Ramona | 641 | 641 | 8362 | 180 | 9183 |
| San Dieguito | 4111 | 4111 | 8419 | 251 | 12780 |
| Spring Valley | 1817 | 1817 | 8732 | 211 | 10760 |
| Sweetwater | 2082 | 2082 | 7367 | 189 | 9638 |
| Valle De Oro | 1107 | 1107 | 6742 | 157 | 8005 |
| Valley Center | 421 | 421 | 4694 | 102 | 5217 |

* 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 |

| Local Park Planning Area | Land Acquisition Fee* | Park In-Lieu Fee** | Park Improvement Fee | Admin Fee | Total Park Impact Fee |
|--------------------------|-----------------------|--------------------|----------------------|-----------|-----------------------|
| 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

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 | 335 | 335 | 4267 | 92 | 4694 |
| Barona | 314 | 314 | 4267 | 92 | 4673 |
| Bonsall | 678 | 678 | 4267 | 99 | 5044 |
| Central Mountain | 530 | 530 | 3613 | 83 | 4226 |
| County Islands | 763 | 763 | 4267 | 101 | 5130 |
| Crest-Dehesa | 524 | 524 | 4267 | 96 | 4887 |
| Desert | 58 | 58 | 4267 | 86 | 4411 |
| Fallbrook | 452 | 452 | 4267 | 94 | 4813 |
| Jamul | 434 | 434 | 4267 | 94 | 4795 |
| Julian | 153 | 153 | 4267 | 88 | 4508 |
| Lakeside | 354 | 354 | 4267 | 92 | 4714 |
| Mountain Empire | 55 | 55 | 4267 | 86 | 4408 |
| North County Metro | 522 | 522 | 4267 | 96 | 4885 |
| North Mountain | 153 | 153 | 4267 | 88 | 4508 |
| Otay | 640 | 640 | 4267 | 98 | 5005 |
| Pala-Pauma | 249 | 249 | 4267 | 90 | 4606 |
| Pendleton-De Luz | 110 | 110 | 4267 | 88 | 4464 |
| Rainbow | 99 | 99 | 4267 | 87 | 4454 |
| Ramona | 314 | 314 | 4267 | 92 | 4673 |
| San Dieguito | 2002 | 2002 | 4267 | 125 | 6394 |
| Spring Valley | 853 | 853 | 4267 | 102 | 5222 |
| Sweetwater | 1160 | 1160 | 4267 | 109 | 5535 |
| Valle De Oro | 674 | 674 | 4267 | 99 | 5040 |
| Valley Center | 368 | 368 | 4267 | 93 | 4728 |

* Non-Subdivision Residential Project

** Subdivision Residential Project

Fees Collected, Interest Earned, and Project Reimbursements, Govt. Code § 66006(b)(1)(C)-(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, 2023, 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, 2024, are also reported.

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

| Fee Description with LPPA | Beginning Balance (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance (6/30/24) |
|---|---------------------------------------|--------------------------------------|--------------------------------------|----------------|---|
| Alpine Improvement Impact Fee | 768,440 | 162,920 | - | - | 931,360 |
| Barona Improvement Impact Fee | - | - | - | - | - |
| Bonsall Improvement Impact Fee | 143,385 | 260,810 | - | - | 404,195 |
| Central Mountain Improvement Impact Fee | 193,082 | 47,263 | - | - | 240,346 |
| County Island Improvement Impact Fee | 398,235 | 49,729 | - | - | 447,965 |
| Crest Dehesa Improvement Impact Fee | 274,662 | 93,223 | - | - | 367,884 |
| Desert Improvement Impact Fee | 36,092 | 12,932 | - | - | 49,025 |
| Fallbrook Improvement Impact Fee | 642,966 | 388,911 | 625,644 | - | 406,214 |
| Jamul Improvement Impact Fee | 435,989 | 127,209 | - | - | 563,198 |
| Julian Improvement Impact Fee | 133,203 | 37,525 | - | - | 170,727 |
| Lakeside Improvement Impact Fee | 463,597 | 484,975 | - | - | 948,573 |

| Fee Description with LPPA | Beginning Balance (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance (6/30/24) |
|---|-------------------------------|-----------------------------|------------------------------|---------|--------------------------------|
| Mountain Empire Improvement Impact Fee | 181,950 | 54,842 | - | - | 236,792 |
| North County Metro Improvement Impact Fee | 1,694,291 | 453,843 | - | - | 2,148,133 |
| North Mountain Improvement Impact Fee | 45,781 | 11,970 | - | - | 57,750 |
| Otay Improvement Impact Fee | - | - | - | - | - |
| Pala Pauma Improvement Impact Fee | 83,293 | 2,367 | - | - | 85,660 |
| Pendleton Improvement Impact Fee | 70,989 | 35,347 | - | - | 106,336 |
| Rainbow Improvement Impact Fee | 35,953 | 20,296 | - | - | 56,250 |
| Ramona Improvement Impact Fee | 969,699 | 514,957 | 700,000 | - | 784,656 |
| San Dieguito Improvement Impact Fee | 225,628 | 286,088 | - | - | 511,716 |
| Spring Valley Improvement Impact Fee | 801,186 | 488,648 | - | - | 1,289,834 |
| Sweetwater Improvement Impact Fee | 43,632 | 106,813 | - | - | 150,445 |
| Valle De Oro Improvement Impact Fee | 421,651 | 216,117 | - | - | 637,768 |
| Valley Center Improvement Impact Fee | 1,648,926 | 307,423 | - | - | 1,956,349 |
| Grand Total | 9,712,630 | 4,164,208 | 1,325,664 | - | 12,551,174 |

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 (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance (6/30/24) |
|---|----------------------------|-----------------------|---------------------------|---------|--------------------------|
| Alpine Land Acquisition Fee | 69,481 | 13,662 | - | - | 83,144 |
| Barona Land Acquisition Fee | - | - | - | - | - |
| Bonsall Land Acquisition Fee | 73,949 | 40,906 | - | - | 114,854 |
| Central Mountain Land Acquisition Fee | 32,488 | 7,226 | - | - | 39,714 |
| County Island Land Acquisition Fee | 81,421 | 9,880 | - | - | 91,301 |
| Crest Dehesa Land Acquisition Fee | 38,539 | 12,389 | - | - | 50,929 |
| Desert Land Acquisition Fee | 558 | 186 | - | - | 744 |
| Fallbrook Land Acquisition Fee | 123,223 | 43,698 | - | - | 166,921 |
| Jamul Land Acquisition Fee | 50,712 | 13,776 | - | - | 64,488 |
| Julian Land Acquisition Fee | 5,422 | 1,377 | - | - | 6,800 |
| Lakeside Land Acquisition Fee | 103,233 | 27,280 | - | - | 130,513 |
| Mountain Empire Land Acquisition Fee | 2,650 | 752 | - | - | 3,402 |
| North County Metro Land Acquisition Fee | 189,793 | 59,346 | - | - | 249,140 |
| North Mountain Land Acquisition Fee | 1,862 | 436 | - | - | 2,298 |
| Otay Land Acquisition Fee | - | - | - | - | - |
| Pala Pauma Land Acquisition Fee | 5,549 | 158 | - | - | 5,707 |
| Pendleton Land Acquisition Fee | 2,086 | 1,005 | - | - | 3,091 |

| Fee Description with LPPA | Beginning Balance (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance (6/30/24) |
|------------------------------------|----------------------------|-----------------------|---------------------------|---------|--------------------------|
| Rainbow Land Acquisition Fee | 960 | 508 | - | - | 1,468 |
| Ramona Land Acquisition Fee | 78,106 | 41,842 | - | - | 119,949 |
| San Dieguito Land Acquisition Fee | 558,228 | 140,059 | - | - | 698,287 |
| Spring Valley Land Acquisition Fee | 309,139 | 102,826 | - | - | 411,964 |
| Sweetwater Land Acquisition Fee | 64,462 | 31,824 | - | - | 96,285 |
| Valle De Oro Land Acquisition Fee | 96,086 | 36,265 | - | - | 132,351 |
| Valley Center Land Acquisition Fee | 22,822 | 24,908 | - | - | 47,730 |
| Grand Total | 1,910,769 | 610,311 | - | - | 2,521,079 |

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* (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance* (6/30/24) |
|------------------------------|-----------------------------|-----------------------|---------------------------|---------|---------------------------|
| Alpine In-Lieu Fee | - | - | - | - | - |
| Barona In-Lieu Fee | - | - | - | - | - |
| Bonsall In-Lieu Fee | 133,971 | 3,809 | - | - | 137,781 |
| Central Mountain In-Lieu Fee | - | - | - | - | - |
| County Island In-Lieu Fee | - | - | - | - | - |
| Crest Dehesa In-Lieu Fee | - | - | - | - | - |

| Fee Description with LPPA | Beginning Balance* (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance* (6/30/24) |
|--------------------------------|-----------------------------|-----------------------|---------------------------|---------|---------------------------|
| Desert In-Lieu Fee | - | - | - | - | - |
| Fallbrook In-Lieu Fee | 28,567 | 812 | 28,323 | - | 1,056 |
| Jamul In-Lieu Fee | - | - | - | - | - |
| Julian In-Lieu Fee | - | - | - | - | - |
| Lakeside In-Lieu Fee | 17,400 | 18,680 | - | - | 36,080 |
| Mountain Empire In-Lieu Fee | - | - | - | - | - |
| North County Metro In-Lieu Fee | 48,925 | 1,391 | - | - | 50,316 |
| 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 | 3,498 | 99 | - | - | 3,598 |
| San Dieguito In-Lieu Fee | 104,867 | 2,982 | - | - | 107,849 |
| Spring Valley In-Lieu Fee | 39,562 | 5,875 | - | - | 45,437 |
| Sweetwater In-Lieu Fee | 932 | 25 | - | - | 957 |
| Valle De Oro In-Lieu Fee | 43,173 | 1,228 | - | - | 44,400 |
| Valley Center In-Lieu Fee | 113,892 | 3,238 | - | - | 117,131 |
| Grand Total | 534,788 | 38,140 | 28,323 | - | 544,605 |

*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 (7/1/23) | Deposits and Interest | Expenditures/ Obligations | Refunds | Ending Balance (6/30/24) |
|---------------------------|----------------------------|-----------------------|---------------------------|---------|--------------------------|
| PLD Administrative Fee | 253,025 | 93,809 | 47,315 | - | 299,518 |

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.

Five-Year Impact Fees Report Requirements under § Gov. Code 66001

Reasonable Apportionment, Gov. Code § 66001(d)(1)(B)

The PLDO requires dedication of parks, payment of park impact fees, or a combination of both for private residential development projects. For residential subdivision and condominium projects with more than 50 dwelling units, the County may require dedication of park land as condition of approval for any discretionary project. For residential development projects with 50 or fewer dwelling units, only the payment of park impact fees is required. The PLDO divides the County into 24 Local Park Planning Areas (LPPAs) that coincide with the Community and Subregional Plan boundaries in the County’s General Plan. Each LPPA requires different rates of park impact fees or park land dedication per dwelling unit. PLDO park impact fees are based on land acquisition and park construction costs within each LPPA. Fees collected are used to fund development projects, park improvements, and land acquisitions within the same LPPA they are collected.

Accordingly, there continues to be a reasonable relationship between the fee's use and the type of development projects on which the fees are imposed. Additional information can be found at [PLDO \(sdparks.org\)](https://sdparks.org)

Funding Anticipated for Incomplete Improvements, Gov. Code § 66001(d)(1)(C) & (D)

On an annual basis, pursuant to Board Policy F-26: Utilization of Park Land Dedication Ordinance Fees and Interest, DPR requests a 5-year priority list from each Planning and Sponsor Group or other approved entity (County Service Area advisory committees) within the unincorporated county, for purposes of defining community recommendations for use of PLDO funds. Park projects in the Park Capital Improvement Plan and Capital Improvement Needs Assessment constitute the County's plans to spend down accrued PLDO fees.