



# 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 2024-2025

*Published 11.06.2025*

## 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

## 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, 2024, through June 30, 2025. 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.

#### 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
North Mountain	230	230	6401	133	6763
Otay	1638	1638	10894	251	12783
Pala-Pauma	552	552	9415	199	10167

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

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project

2025 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	659	659	8177	177	9013
Barona	550	550	7288	157	7995
Bonsall	1314	1314	8063	188	9565
Central Mountain	1086	1086	7201	166	8453
County Islands	2032	2032	11075	262	13370
Crest-Dehesa	996	996	7918	178	9093
Desert	89	89	6398	130	6617
Fallbrook	880	880	8091	179	9150
Jamul	880	880	8435	186	9501
Julian	238	238	6484	134	6856
Lakeside	706	706	8292	180	9178
Mountain Empire	108	108	8263	167	8539

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
North County Metro	955	955	7604	171	8730
North Mountain	238	238	6456	134	6828
Otay	1692	1692	10989	254	12935
Pala-Pauma	570	570	9497	201	10269
Pendleton-De Luz	257	257	9726	200	10183
Rainbow	202	202	8407	172	8782
Ramona	647	647	8579	185	9411
San Dieguito	3814	3814	7918	235	11967
Spring Valley	1877	1877	9152	221	11250
Sweetwater	2305	2305	8263	211	10780
Valle De Oro	1310	1310	8091	188	9589
Valley Center	750	750	8492	185	9427

\* 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
Desert	72	72	5234	106	5412
Fallbrook	1010	1010	9160	203	10373

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

2025 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	598	598	7288	158	8044
Barona	854	854	11103	239	12196
Bonsall	1168	1168	7030	164	8362
Central Mountain	559	559	3644	84	4288

Local Park Planning Area	Land Acquisition Fee*	Park In-Lieu Fee**	Park Improvement Fee	Admin Fee	Total Park Impact Fee
County Islands	2236	2236	11964	284	14485
Crest-Dehesa	1005	1005	7833	177	9014
Desert	73	73	5279	107	5459
Fallbrook	1023	1023	9239	205	10468
Jamul	560	560	5279	117	5956
Julian	203	203	5423	113	5739
Lakeside	677	677	7804	170	8650
Mountain Empire	91	91	6857	139	7087
North County Metro	881	881	6886	155	7922
North Mountain	215	215	5738	119	6072
Otay	990	990	6312	146	7448
Pala-Pauma	421	421	6886	146	7453
Pendleton-De Luz	240	240	8894	183	9317
Rainbow	154	154	6312	129	6595
Ramona	649	649	8435	182	9266
San Dieguito	4167	4167	8492	253	12912
Spring Valley	1841	1841	8808	213	10863
Sweetwater	2111	2111	7431	191	9733
Valle De Oro	1122	1122	6800	158	8080
Valley Center	426	426	4735	103	5265

\* Non-Subdivision Residential Project

\*\* Subdivision Residential Project



2024 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

2025 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	339	339	4304	93	4736
Barona	318	318	4304	92	4715
Bonsall	687	687	4304	100	5091
Central Mountain	537	537	3644	84	4265
County Islands	773	773	4304	102	5179
Crest-Dehesa	531	531	4304	97	4932
Desert	59	59	4304	87	4450
Fallbrook	458	458	4304	95	4857
Jamul	440	440	4304	95	4839
Julian	155	155	4304	89	4548
Lakeside	359	359	4304	93	4757
Mountain Empire	56	56	4304	87	4447
North County Metro	529	529	4304	97	4930
North Mountain	155	155	4304	89	4548
Otay	648	648	4304	99	5052
Pala-Pauma	252	252	4304	91	4648
Pendleton-De Luz	111	111	4304	88	4503
Rainbow	101	101	4304	88	4493
Ramona	318	318	4304	92	4715
San Dieguito	2029	2029	4304	127	6460
Spring Valley	864	864	4304	103	5272
Sweetwater	1175	1175	4304	110	5589
Valle De Oro	683	683	4304	100	5087
Valley Center	373	373	4304	74	4751

\* 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, 2024, 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, 2025, 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).

<b>Fee Description with LPPA</b>	<b>Beginning Balance (7/1/24)</b>	<b>Deposits and Interest</b>	<b>Expenditures/ Obligations</b>	<b>Refunds</b>	<b>Ending Balance (6/30/25)</b>
Alpine Improvement Impact Fee	940,114.24	121,175.76	-	-	1,061,290.00
Barona Improvement Impact Fee	-	-	-	-	-
Bonsall Improvement Impact Fee	417,488.82	181,776.85	-	-	599,265.67
Central Mountain Improvement Impact Fee	242,648.08	23,923.20	-	-	266,571.28
County Island Improvement Impact Fee	452,269.06	41,800.11	-	-	494,069.17
Crest Dehesa Improvement Impact Fee	371,289.81	90,676.04	-	-	461,965.85
Desert Improvement Impact Fee	49,475.93	42,915.11	-	-	92,391.04
Fallbrook Improvement Impact Fee	421,678.69	279,086.09	-	-	700,764.78
Jamul Improvement Impact Fee	568,455.73	120,310.44	-	-	688,766.17
Julian Improvement Impact Fee	172,230.44	58,439.09	(55,000.00)	-	175,669.53
Lakeside Improvement Impact Fee	957,498.56	356,107.59	-	-	1,313,606.15

Fee Description with LPPA	Beginning Balance (7/1/24)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance (6/30/25)
Mountain Empire Improvement Impact Fee	239,068.12	83,295.39	-	-	322,363.51
North County Metro Improvement Impact Fee	2,168,565.16	948,250.47	-	-	3,116,815.63
North Mountain Improvement Impact Fee	58,225.07	15,327.63	-	-	73,552.70
Otay Improvement Impact Fee	-	-	-	-	-
Pala Pauma Improvement Impact Fee	86,482.78	41,891.92	-	-	128,374.70
Pendleton Improvement Impact Fee	107,357.78	18,244.24	-	-	125,602.02
Rainbow Improvement Impact Fee	56,672.61	2,160.52	-	-	58,833.13
Ramona Improvement Impact Fee	798,718.15	321,076.13	-	-	1,119,794.28
San Dieguito Improvement Impact Fee	522,338.90	308,175.34	-	-	830,514.24
Spring Valley Improvement Impact Fee	1,313,193.68	182,270.92	(1,251,000.00)	-	254,464.60
Sweetwater Improvement Impact Fee	151,862.98	61,306.26	-	-	213,169.24
Valle De Oro Improvement Impact Fee	643,744.22	109,147.62	-	-	752,891.84
Valley Center Improvement Impact Fee	1,974,616.76	341,629.45	-	-	2,316,246.21
Grand Total	12,713,995.57	3,748,986.17	(1,306,000.00)	-	15,156,981.74

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 (7/1/24)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance (6/30/25)
Alpine Land Acquisition Fee	83,926.62	9,906.75	-	-	93,833.37
Barona Land Acquisition Fee	-	-	-	-	-
Bonsall Land Acquisition Fee	115,926.86	24,919.89	-	-	140,846.75
Central Mountain Land Acquisition Fee	40,095.05	3,690.66	-	-	43,785.71
County Island Land Acquisition Fee	92,178.61	7,910.11	-	-	100,088.72
Crest Dehesa Land Acquisition Fee	51,402.04	11,601.85	-	-	63,003.89
Desert Land Acquisition Fee	750.48	591.75	-	-	1,342.23
Fallbrook Land Acquisition Fee	168,489.96	31,525.11	-	-	200,015.07
Jamul Land Acquisition Fee	65,092.08	12,570.74	-	-	77,662.82
Julian Land Acquisition Fee	6,860.19	2,146.18	-	-	9,006.37
Lakeside Land Acquisition Fee	131,750.16	31,965.38	-	-	163,715.54
Mountain Empire Land Acquisition Fee	3,434.72	1,098.89	-	-	4,533.61
North County Metro Land Acquisition Fee	251,508.02	118,636.76	-	-	370,144.78
North Mountain Land Acquisition Fee	2,317.39	559.34	-	-	2,876.73
Otay Land Acquisition Fee	-	-	-	-	-
Pala Pauma Land Acquisition Fee	5,761.64	2,482.46	-	-	8,244.10
Pendleton Land Acquisition Fee	3,120.57	489.92	-	-	3,610.49

<b>Fee Description with LPPA</b>	<b>Beginning Balance (7/1/24)</b>	<b>Deposits and Interest</b>	<b>Expenditures/ Obligations</b>	<b>Refunds</b>	<b>Ending Balance (6/30/25)</b>
Rainbow Land Acquisition Fee	1,479.15	56.38	-	-	1,535.53
Ramona Land Acquisition Fee	121,086.12	25,029.75	-	-	146,115.87
San Dieguito Land Acquisition Fee	704,827.49	161,367.54	-	-	866,195.03
Spring Valley Land Acquisition Fee	415,892.55	36,364.97	-	-	452,257.52
Sweetwater Land Acquisition Fee	97,202.91	18,931.52	-	-	116,134.43
Valle De Oro Land Acquisition Fee	133,599.24	18,606.88	-	-	152,206.12
Valley Center Land Acquisition Fee	48,143.15	25,110.27	-	-	73,253.42
Grand Total	2,544,845.00	545,563.10	-	-	3,090,408.10

**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).

<b>Fee Description with LPPA</b>	<b>Beginning Balance* (7/1/24)</b>	<b>Deposits and Interest</b>	<b>Expenditures/ Obligations</b>	<b>Refunds</b>	<b>Ending Balance* (6/30/25)</b>
Alpine In-Lieu Fee	-	-	-	-	-
Barona In-Lieu Fee	-	-	-	-	-
Bonsall In-Lieu Fee	139,104.12	5,301.13	-	-	144,405.25
Central Mountain In-Lieu Fee	-	-	-	-	-
County Island In-Lieu Fee	-	-	-	-	-
Crest Dehesa In-Lieu Fee	-	-	-	-	-
Desert In-Lieu Fee	-	-	-	-	-

Fee Description with LPPA	Beginning Balance* (7/1/24)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance* (6/30/25)
Fallbrook In-Lieu Fee	1,338.35	945.40	-	-	2,283.75
Jamul In-Lieu Fee	-	-	-	-	-
Julian In-Lieu Fee	-	-	-	-	-
Lakeside In-Lieu Fee	36,426.49	1,388.18	-	-	37,814.67
Mountain Empire In-Lieu Fee	-	-	-	-	-
North County Metro In-Lieu Fee	50,799.73	1,935.92	-	-	52,735.65
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	3,632.21	138.42	-	-	3,770.63
San Dieguito In-Lieu Fee	108,884.67	7,860.77	-	-	116,745.44
Spring Valley In-Lieu Fee	46,855.53	3,863.60	(50,000.00)	-	719.13
Sweetwater In-Lieu Fee	966.24	36.82	-	-	1,003.06
Valle De Oro In-Lieu Fee	44,826.64	1,708.30	-	-	46,534.94
Valley Center In-Lieu Fee	118,255.83	4,506.63	-	-	122,762.46
Grand Total	551,089.81	27,685.17	(50,000.00)	-	528,774.98

\*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 (7/1/24)	Deposits and Interest	Expenditures/ Obligations	Refunds	Ending Balance (6/30/25)
PLD Administrative Fee	302,450.93	82,725.63	(56,065.51)	-	329,111.05

### **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.