

Attachment B
Park Dedication/Park Impact Fee Annual Report
FY 2022/2023

Introduction

Contra Costa County collects both Park Impact and/or Park Dedication fees on qualifying residential development. These fees are kept in a trust fund and organized by accounts that are correlated to the community where the fees originated to ensure the park facilities funded will serve the residents of the development.

California Government Code Section 66006 (b)(1) requires local agencies to prepare an annual report with the following information for the fiscal year.

- (A) A brief description of the type of fee in the account or fund.
- (B) The amount of the fee.
- (C) The beginning and ending balance of the account or fund.
- (D) The amount of the fees collected and the interest earned.
- (E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- (F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.
- (G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

Park Impact Fees

Description of Fees

The purpose of the Park Impact Fees is to generate funds to acquire parkland and develop parks and recreation facilities to serve new residential development. Residential projects are required to pay a Park Impact Fee. Second units, affordable units, and inclusionary housing units may be eligible for waivers or exemptions.

Amount of Fee

The FY 2022/2023 Park Impact Fees depend on both dwelling type and location, the amounts below reflect the fee as of March 2023.

Dwelling Type	West/Central County Fee per Unit	East County Fee per Unit
Single Family	\$9,003/unit	\$7,327/unit
Townhome	\$7,161/unit	\$5,829/unit
Multi-Family	\$6,484/unit	\$5,278/unit
Mobile Home	\$6,044/unit	\$4,919/unit

* Park Dedication Fees collected may be credited towards total Park Impact fee

Account Summary

The table below shows the total for all Park Impact Fees combined and the detailed accounting for each Park Impact account is provided as *Table 1: Park Account Summary*.

Beginning Balance	Fees Collected	Interest Earned	Admin Transfer	Expended - Projects	Ending/Available Balance
\$4,272,284.49	\$767,272	\$155,129.28	\$(23,271.84)	\$(70,159)	\$5,101,254.85

No Loans nor Refunds were made from the Park Impact Fund.

Park Dedication Fees

Description of Fees

The purpose of the Park Dedication Fees is to generate funds to acquire parkland and develop or rehabilitate parks and recreation facilities to serve residential development. Residential subdivision projects may require Park Dedication Fees. If a project requires Park Dedication Fee, the amount collected is credited towards the Total Park Impact Fee. The fees are not additive.

Amount of Fee

The FY 2022/2023 Park Dedication Fees are based on both dwelling type and location.

Dwelling Type	West/Central County Fee per Unit	East County Fee per Unit	Parkland Dedication Sq ft per Unit*
Single Family	\$4,489/unit	\$3,142/unit	391 sq ft/unit
Townhome	\$3,571/unit	\$2,499/unit	311 sq ft/unit
Multi-Family	\$3,233/unit	\$2,263/unit	282 sq ft/unit
Mobile Home	\$3,014/unit	\$2,109/unit	263 sq ft/unit

*Note: Developer may dedicate land, pay in-lieu fee, or a combination of the two with approval from Zoning Administrator.

Account Summary

The table below shows the total for all Park Impact Fees combined and the detailed accounting for each Park Impact account is provided as *Table 1: Park Account Summary*.

Beginning Balance	Fees	Interest Earned	Admin Transfer	Expended - Projects	Ending/Available Balance
\$3,490,618.67	\$189,721	\$113,590.26	\$(17,136.08)	\$359,625.71	\$3,417,268.41

No Loans nor Refunds were made from the Park Dedication Fee Account.

Park Projects for which Funds have been Expended during FY 2022/2023

California Government Code requires each public improvement on which fees were expended and the amount about of the expenditures on each improvement, including the total percentage of the cost of the improvement funded with the fees be identified.

Kensington Paths

The project consists of preliminary studies that will provide foundational funding for a thriving pathway network in the Kensington community, thus expanding the use and life of the pathways. The initial work to ensure Kensington has a safe pathway network includes preliminary studies and tasks, including preliminary survey and land rights assessment, construction cost estimates, financing options to expand the use and life of the pathways, legal consultation, and interdepartmental coordination and community outreach.

Total Project Costs: The cost of the studies are anticipated to be \$100,000

Total Contra Costa County Park Funds: \$100,00.00 (100%)

Park Impact Fees: \$58,132.09 (41.8%)

Park Dedication: \$41,867.91 (58.2%)

Total Contra Costa County Park Funds Expended to date: \$ 18,584.52

FY 2022/23 Expenditures: \$ 4,937.50

Walden Green

The Walden Green portion of the project includes the installation of new drought tolerant landscaping and hardscaping at Walden Green while removing existing vegetation due to health, age, and structural conditions.

Total Project Costs: \$1,277,600 (estimated)

Total Contra Costa County Park Funds: \$980,000 (79% of estimated total project costs)

Park Impact Fees: \$980,000 (79% of total project costs)

Park Dedication: \$0 (0% of total project costs)

Total Contra Costa County Park Funds Expended to date: \$ 1,175,071.33

FY 2022/23 Expenditures: \$ 70,159.08

Park Projects with Sufficient Funds to Complete Financing on Incomplete Projects

California Government Code requires the date for commencing a project in the Parks CIP be identified if sufficient funding has been collected to complete the project.

The only incomplete project with sufficient funds for completion is Walden Green, an Iron Horse Corridor Pocket Park. The start date for the project was January 2020 and the end date is anticipated to be March 2024.

Table 1: Park Account Summary

**Park Impact/Park Dedication Annual Report FY 2022 / 23
Account Summary**

Account Number	NAME	Beginning Balance	Interest Earned	Admin Transfer	Fees Collected	Expenditures	Account Balance
	Park Impact	\$ 4,272,284.49	\$ 155,129.28	\$ (23,271.84)	\$ 767,272.00	\$ (70,159.08)	\$ 5,101,254.85
	Park Dedication	\$ 3,490,618.67	\$ 113,590.26	\$ (17,036.08)	\$ 189,721.00	\$ (359,625.71)	\$ 3,417,268.14
	Administrative	\$ 23,650.29		\$ 40,307.92		\$ (23,650.29)	\$ 40,307.92
	End Balance	\$ 7,786,553.45	\$ 268,719.54	\$ -	\$ 956,993.00	\$ (453,435.08)	\$ 8,558,830.91

ADMINISTRATIVE

AD5001920	ADMIN EXP 1920/2021/2022	\$ 18,202.83				\$ (18,202.83)	\$ -
AD5002021	ADMIN EXP 2021	\$ 5,447.46				\$ (5,447.46)	\$ -
AD5002122	ADMIN EXP 2122			\$ 6,766.21		\$ (6,766.21)	\$ -
AD5002223	ADMIN EXP 2223			\$ 40,307.92		\$ -	\$ 40,307.92
Admin Total		\$ 23,650.29	\$ -	\$ 47,074.13	\$ -	\$ (30,416.50)	\$ 40,307.92

PARK DEDICATION

PD1000001	Acalanes	\$ 2,533.57	\$ 86.86	\$ (13.02)	\$ -	\$ -	\$ 2,607.41
PD1000003	Alamo	\$ 194,954.49	\$ 6,834.32	\$ (1,025.13)	\$ 13,467.00	\$ -	\$ 214,230.68
PD1000004	Alhambra Valley	\$ 68,221.53	\$ 2,338.69	\$ (350.81)	\$ -	\$ -	\$ 70,209.41
PD1000006	Ayers Ranch	\$ 36,606.47	\$ 1,254.90	\$ (188.25)	\$ -	\$ -	\$ 37,673.12
PD1000009	Bollinger Canyon	\$ 6,851.64	\$ 234.88	\$ (35.25)	\$ -	\$ -	\$ 7,051.27
PD1000011	Briones	\$ 3,866.03	\$ 132.53	\$ (19.88)	\$ -	\$ -	\$ 3,978.68
PD1000013	Camino Tassajara	\$ 27,307.33	\$ 936.12	\$ (140.41)	\$ -	\$ -	\$ 28,103.04
PD1000014	Canyon	\$ 5,541.43	\$ 189.95	\$ (28.51)	\$ -	\$ -	\$ 5,702.87
PD1000015	Clyde	\$ 542.16	\$ 18.60	\$ (2.78)	\$ -	\$ -	\$ 557.98
PD1000016	CC Centre	\$ 1,035,226.49	\$ 37,810.30	\$ (5,671.54)	\$ 128,845.00	\$ -	\$ 1,196,210.25
PD1000017	Crockett	\$ 29,081.07	\$ 996.92	\$ (149.54)	\$ -	\$ -	\$ 29,928.45
PD1000022	East Richmnd He	\$ 942.73	\$ 32.32	\$ (4.84)	\$ -	\$ -	\$ 970.21
PD1000023	El Sobrante	\$ 3,129.19	\$ 107.28	\$ (16.08)	\$ -	\$ -	\$ 3,220.39
PD1000025	Kensington	\$ 28,425.07	\$ 872.21	\$ (130.84)	\$ -	\$ (4,937.50)	\$ 24,228.94
PD1000027	Knightsen						
PD1000029	Montara Bay	\$ 5,363.08	\$ 183.84	\$ (27.59)	\$ -	\$ -	\$ 5,519.33
PD1000031	Mt View	\$ 8,016.91	\$ 274.83	\$ (41.24)	\$ -	\$ -	\$ 8,250.50
PD1000033	North Gate	\$ 11,355.68	\$ 389.28	\$ (58.38)	\$ -	\$ -	\$ 11,686.58
PD1000035	North Richmond	\$ 0.24	\$ -	\$ -	\$ -	\$ -	\$ 0.24
PD1000036	Pacheco	\$ 63,098.02	\$ 2,163.05	\$ (324.45)	\$ -	\$ -	\$ 64,936.62
PD1000037	Reliez Valley	\$ 63,874.27	\$ 2,221.66	\$ (333.26)	\$ 4,489.00	\$ -	\$ 70,251.67
PD1000038	Rodeo	\$ 3,877.45	\$ 132.91	\$ (19.95)	\$ -	\$ -	\$ 3,990.41
PD1000039	Rollingwood	\$ 1,289.25	\$ 44.21	\$ (6.64)	\$ -	\$ -	\$ 1,326.82
PD1000040	San Miguel	\$ 13,111.87	\$ 449.47	\$ (67.42)	\$ -	\$ -	\$ 13,493.92
PD1000041	Saranap	\$ 267,535.66	\$ 9,410.14	\$ (1,411.50)	\$ 8,978.00	\$ -	\$ 284,512.30
PD1000042	Shel Rdge/La Casa	\$ 269.47	\$ 9.25	\$ (1.42)	\$ -	\$ -	\$ 277.30
PD1000045	Vine Hill	\$ 171,211.00	\$ 5,869.25	\$ (880.39)	\$ -	\$ -	\$ 176,199.86
PD1000050	Oakland Hills	\$ 2,717.60	\$ 93.16	\$ (13.98)	\$ -	\$ -	\$ 2,796.78
PD2000002	Ag Core	\$ 10,088.62	\$ 345.85	\$ (51.89)	\$ -	\$ -	\$ 10,382.58
PD2000005	Ambrose (BP)	\$ 353,142.43	\$ 2,672.18	\$ (400.83)	\$ -	\$ (354,688.21)	\$ 725.57
PD2000007	Bethel Island	\$ 171,187.64	\$ 6,569.97	\$ (982.96)	\$ 30,800.00	\$ -	\$ 207,574.65
PD2000012	Byron	\$ 6,383.41	\$ 218.82	\$ (32.81)	\$ -	\$ -	\$ 6,569.42
PD2000026	Kirker Pass	\$ 77.63	\$ -	\$ -	\$ -	\$ -	\$ 77.63
PD2000027	Knightsen	\$ 96,316.34	\$ 3,324.20	\$ (498.64)	\$ 3,142.00	\$ -	\$ 102,283.90
PD2000044	Uninc Antioch	\$ 12,304.04	\$ 421.79	\$ (63.27)	\$ -	\$ -	\$ 12,662.56
PD3000018	Deer Valley	\$ 52,740.95	\$ 1,808.01	\$ (271.21)	\$ -	\$ -	\$ 54,277.75
PD3000030	Morgan Territory	\$ 431.30	\$ 14.79	\$ (2.22)	\$ -	\$ -	\$ 443.87
PD4000046	Regional						
PD4000047	Richmond	\$ 32,352.96	\$ 1,109.08	\$ (166.36)	\$ -	\$ -	\$ 33,295.68
PD4000048	San Ramon	\$ 602,480.35	\$ 20,653.53	\$ (3,098.05)	\$ -	\$ -	\$ 620,035.83
PD4000054	San Pablo	\$ 2,151.61	\$ 73.76	\$ (11.05)	\$ -	\$ -	\$ 2,214.32
PD4000055	Lafayette	\$ 36,463.59	\$ 1,249.99	\$ (187.50)	\$ -	\$ -	\$ 37,526.08
PD5000046	Regional	\$ 59,548.10	\$ 2,041.36	\$ (306.19)	\$ -	\$ -	\$ 61,283.27
Park Dedication Total		\$ 3,490,618.67	\$ 113,590.26	\$ (17,036.08)	\$ 189,721.00	\$ (359,625.71)	\$ 3,417,268.14

Park Impact/Park Dedication Annual Report FY 2022 / 23
Account Summary

Account Number	NAME	Beginning Balance	Interest Earned	Admin Transfer	Fees Collected	Expenditures	Account Balance
PARK IMPACT FEES							
PI1000003	Alamo	\$ 392,063.29	\$ 13,719.99	\$ (2,057.99)	\$ 29,195.00	\$ -	\$ 432,920.29
PI1000004	Alhambra Valley	\$ 109,399.89	\$ 3,779.05	\$ (566.85)	\$ 8,129.00	\$ -	\$ 120,741.09
PI1000006	Ayers Ranch'	\$ 126,604.15	\$ 4,340.10	\$ (651.01)	\$ -	\$ -	\$ 130,293.24
PI1000008	Blackhawk	\$ 16,840.25	\$ 577.30	\$ (86.59)	\$ -	\$ -	\$ 17,330.96
PI1000009	Bolinger Canyon	\$ 7,932.91	\$ 271.96	\$ (40.79)	\$ -	\$ -	\$ 8,164.08
PI1000011	Briones	\$ 15,612.03	\$ 535.21	\$ (80.28)	\$ -	\$ -	\$ 16,066.96
PI1000013	Camino Tassajara	\$ 29,687.12	\$ 1,017.70	\$ (152.66)	\$ -	\$ -	\$ 30,552.16
PI1000016	CC Centre	\$ 1,028,509.03	\$ 35,795.79	\$ (5,369.25)	\$ 115,170.00	\$ (70,159.08)	\$ 1,103,946.49
PI1000017	Crockett	\$ 56,826.98	\$ 1,948.08	\$ (292.22)	\$ -	\$ -	\$ 58,482.84
PI1000021	East Clayton	\$ 232.49	\$ 7.95	\$ (1.20)	\$ -	\$ -	\$ 239.24
PI1000022	East Richmond He	\$ 38,521.98	\$ 1,320.57	\$ (198.08)	\$ 8,292.00	\$ -	\$ 47,936.47
PI1000023	El Sobrante	\$ 51,872.49	\$ 1,778.24	\$ (266.74)	\$ -	\$ -	\$ 53,383.99
PI1000024	Franklin Canyon	\$ 16,095.38	\$ 551.76	\$ (82.77)	\$ -	\$ -	\$ 16,564.37
PI1000025	Kensington	\$ 65,411.28	\$ 2,242.35	\$ (336.35)	\$ -	\$ -	\$ 67,317.28
PI1000031	Mt View	\$ 204,314.13	\$ 7,004.07	\$ (1,050.61)	\$ -	\$ -	\$ 210,267.59
PI1000033	North Gate	\$ 11,248.45	\$ 385.60	\$ (57.83)	\$ -	\$ -	\$ 11,576.22
PI1000035	North Richmond	\$ 13,746.76	\$ 723.25	\$ (108.50)	\$ 8,129.00	\$ -	\$ 22,490.51
PI1000036	Pacheco	\$ 29,704.33	\$ 1,018.29	\$ (152.74)	\$ -	\$ -	\$ 30,569.88
PI1000037	Reliez Valley	\$ 204,219.29	\$ 7,029.76	\$ (1,054.47)	\$ 4,061.00	\$ -	\$ 214,255.58
PI1000038	Rodeo	\$ 84,283.01	\$ 2,889.30	\$ (433.38)	\$ -	\$ -	\$ 86,738.93
PI1000040	San Miguel	\$ 48,867.81	\$ 1,675.24	\$ (251.29)	\$ -	\$ -	\$ 50,291.76
PI1000041	Saranap	\$ 63,619.14	\$ 2,396.94	\$ (359.55)	\$ 8,122.00	\$ -	\$ 73,778.53
PI1000042	Shel Rdge/Lacasa V	\$ 47,224.97	\$ 1,618.91	\$ (242.85)	\$ -	\$ -	\$ 48,601.03
PI1000043	Tassajara Valley	\$ 53,932.82	\$ 1,848.86	\$ (277.32)	\$ -	\$ -	\$ 55,504.36
PI1000045	Vine Hill	\$ 89,623.17	\$ 3,072.36	\$ (460.87)	\$ -	\$ -	\$ 92,234.66
PI1000049	Diablo	\$ 8,161.97	\$ 1,045.22	\$ (156.77)	\$ 25,392.00	\$ -	\$ 34,442.42
PI2000003	Ag Core	\$ 39,307.56	\$ 1,347.50	\$ (202.13)	\$ -	\$ -	\$ 40,452.93
PI2000005	Ambrose (BP)	\$ 366,618.79	\$ 18,648.67	\$ (2,797.30)	\$ 513,441.00	\$ -	\$ 895,911.16
PI2000007	Bethel Island	\$ 56,903.72	\$ 1,953.73	\$ (295.62)	\$ -	\$ -	\$ 58,561.83
PI2000012	Bryron	\$ 52,545.93	\$ 1,801.32	\$ (270.18)	\$ -	\$ -	\$ 54,077.07
PI2000019	Dis Knrghts- Ag Core	\$ 33,531.96	\$ 1,365.24	\$ (204.77)	\$ 6,959.00	\$ -	\$ 41,651.43
PI2000020	Discovery Bay	\$ 67,595.62	\$ 2,531.46	\$ (379.74)	\$ 33,423.00	\$ -	\$ 103,170.34
PI2000027	Knightsen	\$ 87,543.80	\$ 3,050.68	\$ (457.60)	\$ 6,959.00	\$ -	\$ 97,095.88
PI3000028	Marsh Creek	\$ 24,174.15	\$ 828.72	\$ (124.32)	\$ -	\$ -	\$ 24,878.55
PI3000030	Morgan Territory	\$ 7,783.94	\$ 266.85	\$ (40.03)	\$ -	\$ -	\$ 8,010.76
PI4000034	North Mt Diablo	\$ 7,744.89	\$ 265.49	\$ (39.83)	\$ -	\$ -	\$ 7,970.55
PI4000047	Richmond	\$ 4,299.41	\$ 147.37	\$ (22.10)	\$ -	\$ -	\$ 4,424.68
PI4000048	City of San Ramon	\$ 549,840.50	\$ 18,848.99	\$ (2,827.36)	\$ -	\$ -	\$ 565,862.13
PI5000046	Regional	\$ 159,839.10	\$ 5,479.41	\$ (821.90)	\$ -	\$ -	\$ 164,496.61
Park Impact Total		\$ 4,272,284.49	\$ 155,129.28	\$ (23,271.84)	\$ 767,272.00	\$ (70,159.08)	\$ 5,101,254.85
End Balance - PARK FEES		\$ 7,786,553.45	\$ 268,719.54	\$ (40,307.92)	\$ 956,993.00	\$ (453,435.08)	\$ 8,518,522.99