

CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

Annual Development Impact Fee Report

Fiscal Year Ended June 30, 2025

December 22, 2025

Prepared by:
NBS
for the
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT



Contra Costa County Fire Protection District



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1. DEVELOPMENT IMPACT FEE REPORT

The California Mitigation Fee Act (Government Code Sections 66000 et seq.) mandates procedures for administration of impact fee programs, including collection and accounting, reporting, and refunds. Regarding reporting requirements, the Mitigation Fee Act requires annual reporting for each impact fee fund, as well as an additional five-year reporting process. This report meets the requirements described in 1.1 Annual Report, below. A combined Annual and Five-Year Report was completed in 2024 and will next be provided in 2029.

1.1 Annual Report Requirements

Section 66006 (b) (1) requires that once each year, within 180 days of the close of the fiscal year, the local agency must make available to the public the following information for each separate account established to receive impact fee revenues:

1. A brief description of the type of fee in the account or fund; *(report section 2)*
2. The amount of the fee; *(report section 2)*
3. The beginning and ending balance of the account or fund; *(report section 3)*
4. The amount of the fees collected, and interest earned; *(report section 3)*
5. 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; *(report section 4)*
6. Identification of the approximate date by which the construction of a public improvement will commence, if the District determines sufficient funds have been collected to complete financing of an incomplete public improvement; An identification of each public improvement identified in a previous report and whether construction began on the approximate date noted in the previous report. For a project identified for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction. *(report section 4)*
7. A description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended; *(report section 5)*
8. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f). *(report section 6)*

The annual report must be reviewed by the District's Board of Directors at its next regularly scheduled public meeting, but not less than 15 days after the statements are made public, per Section 66006 (b)(2).

1.2 Five-Year Report

Prior to 1996, The Mitigation Fee Act required that a local agency collecting impact fees was required to expend or commit impact fee revenue within five years or make findings to justify a continued need for the money, otherwise those funds had to be refunded. SB 1693, adopted in 1996 as an amendment to the Mitigation Fee Act, changed that requirement in material ways.

Now, Section 66001 (d) requires that, for the fifth fiscal year following the first deposit of any impact fee revenue into an account or fund as required by Section 66006 (b), and every five years thereafter, the local agency shall make all of the following findings for any fee revenue that remains unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee will be put;
2. Demonstrate the reasonable relationship between the fee and the purpose for which it is charged;
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements for which impact fees are to be used;
4. Designate the approximate dates on which the funding necessary to complete financing of those improvements will be deposited into the appropriate account or fund.

Those findings are to be made in conjunction with the annual reports discussed above. If such findings are not made as required by Section 66001, the local agency could be required to refund the moneys in the account or fund, per Section 66001 (d).

Once the agency determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Section 66001 (e)). If the agency fails to comply with that requirement, it must refund impact fee revenue in the account according to procedures specified in Section 66001 (d).

2. CURRENT IMPACT FEES

Development impact fees (DIFs) collected by the Contra Costa County Fire Protection District (District) are one-time charges levied on new development to fund various infrastructure, facilities, vehicles, and equipment. The purpose of development impact fees are to pay for new development's proportionate share of the cost of providing fire protection facilities to serve future development within the District's service area. Impact fee revenues collected will be used to pay for future fire protection facilities needed to serve future development accordingly.

Prior to 2021, the District provided fire protection services to the cities of Antioch, Clayton, Concord, Lafayette, Martinez, Pittsburg, Pleasant Hill, San Pablo, Walnut Creek, and other unincorporated areas of Contra Costa County. The District's impact fee schedule for this service area was most recently updated and approved by the Contra Costa County Board of Supervisors on July 19, 2019. The fee calculations are substantiated by the *"Fire Facilities Impact Fee Study, Contra Costa County Fire Protection District, July 25, 2017"*, prepared by consulting firm, Willdan Financial Services. The action taken in 2019 by the Board of Supervisors approved fees as applicable in the unincorporated areas of the County served by the District and within the cities of Antioch and Pittsburg. At the time of this report, most cities other than Antioch and Pittsburg do not appear to be collecting impact fees for fire facilities, while a few may have implemented their separate impact fee programs at the City-level.

In September 2021 the Board of Directors of both Contra Costa County Fire Protection District and the East Contra Costa Fire Protection District (East County Fire) unanimously approved the annexation of East County Fire into the District. The annexation added the cities of Oakley and Brentwood and a large area within unincorporated eastern Contra Costa County to the overall service area covered by the District. At the time of the merger, East County Fire had a separate set of impact fees that applied within its service area, and those fees continue to be charged by the County and individual cities within the District's service area today.

East County Fire's Impact fee schedule was most recently updated and approved by the Contra Costa County Board of Supervisors on November 3, 2020. The action taken by the Board of Supervisors approved fees as applicable in the unincorporated areas of the County served by East County Fire. The city councils of Brentwood and Oakley also adopted the East County Fire impact fee schedule on July 23, 2020, and February 23, 2021, respectively. The fee calculations are substantiated by the *"East Contra Costa Fire Protection District, Final Report, Development Impact Fee Study, March 11, 2020"*, prepared by consulting firm, NBS.

2.1 Types of Impact Fees and Associated Funds

The fees documented in the body of this Annual Development Impact Fee Report (Report) are deposited and administered through the accounting structure shown in Table 1, on the next page. The revenue and expenditures for specific areas of the District are tracked in separate funds.

Table 1. Impact Fees Funds/Accounts FY 2024-25

Fund No.	Cost Center/ Department	Fund/Fee Name
Contra Costa County		
7550000	25000	City of Antioch
203100	7031	City of Pittsburg
203400	7054	Unincorporated Contra Costa County
East Contra Costa County		
203400	7051	Bethel Island (unincorporated)
203400	7052	City of Brentwood
203400	7053	City of Oakley
203400	7055	East Diablo (unincorporated)

2.2 Current Fee Schedule

The following table provides the list of impact fee amounts charged within the District's service area in Fiscal Year 2024-25.

Table 2. General Facilities Impact Fees Schedule FY 2024-25

Fee Name	Land Use	FY 2024-25 Fee Amount
City of Antioch	<i>Residential</i>	
	Single Family	\$951 (per DU)
	Multi-family	\$451 (per DU)
	<i>Non-Residential</i>	
	Commercial	\$649 (per 1000 sf)
	Office	\$568 (per 1000 sf)
	Industrial	\$379 (per 1000 sf)
	Source: Ordinance 2173-CS, 10/24/19 (charged by the City)	

Fee Name	Land Use	FY 2024-25Fee Amount
City of Pittsburg	<i>Residential</i>	
	Single Family	\$588 (per DU)
	Multi-family	\$398 (per DU)
	<i>Non-Residential</i>	
	Commercial	\$0.57 (per sf)
	Office	\$0.65 (per sf)
	Industrial	\$0.38 (per sf)
	Source: CCC Ordinance 2019-21, 11/01/19 (charged by the City)	
	<i>Residential</i>	
	Single Family	\$951 (per DU)
Unincorporated Contra Costa County	Multi-family	\$451 (per DU)
	<i>Non-Residential</i>	
	Commercial	\$649 (per 1000 sf)
	Office	\$568 (per 1000 sf)
	Industrial	\$379 (per 1000 sf)
	Source: CCC Board of Supervisors Ordinance 2019-21	
	<i>Residential</i>	
	Single Family	\$1,317.97 (per DU)
	Age Restricted	\$722.76 (per DU)
	Multi-family	\$935.33 (per DU)
City of Brentwood	<i>Non-Residential</i>	
	Commercial	\$.89 (per sf)
	Office	\$1.19 (per sf)
	Industrial	\$.59 (per sf)
	Source: Brentwood Resolution 2020-101 Payment of ECCFPD fees provides a credit against each City's Fire Impact Fee	
	<i>Residential</i>	
	Single Family	\$1,317.97 (per DU)
	Age Restricted	\$722.76 (per DU)
	Multi-family	\$935.33 (per DU)
	<i>Non-Residential</i>	
	Commercial	\$.89 (per sf)
	Office	\$1.19 (per sf)
	Industrial	\$.59 (per sf)
	Source: Brentwood Resolution 2020-101 Payment of ECCFPD fees provides a credit against each City's Fire Impact Fee	

Fee Name	Land Use	FY 2024-25 Fee Amount
City of Oakley	<i>Residential</i>	
	Single Family	\$1,368.32 (per DU)
	Age Restricted	\$722.76 (per DU)
	Multi-family	\$971.06 (per DU)
	<i>Non-Residential</i>	
	Commercial	\$.89 (per sf)
	Office	\$1.19 (per sf)
	Industrial	\$.59 (per sf)
	Source: Oakley Resolution Final 011121	
	Payment of ECCFPD fees provides a credit against each City's Fire Impact Fee	
Unincorporated East Contra Costa County (East Diablo, Bethel Island)	<i>Residential</i>	
	Single Family	\$1,317.97 (per DU)
	Multi-family	\$935.33 (per DU)
	Mobile Home	\$892.82 (per DU)
	Age Restricted	\$722.76 (per DU)
	Accessory Dwelling Unit	No fee for units less than 750 sf, for units 750 sf or larger the fee is calculated as: $\$ \left(\begin{array}{l} \text{fee applicable} \\ \text{to primary} \\ \text{dwelling unit} \end{array} \right) \times \left[\begin{array}{l} \left(\begin{array}{l} \text{square footage} \\ \text{of ADU} \end{array} \right) \\ \hline \left(\begin{array}{l} \text{square footage of} \\ \text{primary dwelling unit} \end{array} \right) \end{array} \right]$
	<i>Non-Residential</i>	
	Commercial	\$892.82 (per 1,000 sf)
	Office	\$1,190.42 (per 1,000 sf)
	Industrial	\$595.21 (per 1,000 sf)
	Hotel	\$212.57 (per room)
	Alternative Non-Residential	An applicant for non-residential new construction may petition the district to pay the alternative fee based on actual service population generated by the new construction, calculated as follows: $\$416.82 \times \left(\begin{array}{l} \text{employees added to the service} \\ \text{population due to new construction} \end{array} \right)$
Source: ECCFPD Ordinance No. 2020-27		

3. FINANCIAL SUMMARY REPORT

The following financial summary provides an annual statement of revenues, and changes in fund balance for each impact fee fund, for the Fiscal Year End June 30, 2025. Figures shown in the table below are unaudited as of the date of this report.

Table 3. Financial Summary Fiscal Year 2025

Fund Cost Center/Department	Contra Costa County			East Contra Costa County				District Total
	7550000 25000	203100 7031	203400 7054 CCC Unincorporated	203400 7051 Bethel Island (unincorporated)	203400 7052	203400 7053	203400 7055 East Diablo (unincorporated)	
Description	Antioch	Pittsburg	Unincorporated	Bethel Island (unincorporated)	Brentwood	Oakley	East Diablo (unincorporated)	
REVENUES								
Fees	167,295	79,685	140,388	-	83,367	175,237	-	645,972
Interest	64,960	-	-	-	-	-	-	64,960
Total Revenues	232,255	79,685	140,388	-	83,367	179,737	-	715,432
Fund Balance, Beginning of the Year¹	2,002,903	832,146	27,677	278,284	7,451,272	155,260	1,379,967	12,127,509
Fund Balance, End of the Year	2,235,158	911,831	168,066	278,284	7,534,639	334,997	1,379,967	12,842,941

¹ Beginning & Ending Fund Balance per financial reports provided by the District.

4. PUBLIC IMPROVEMENTS

This section of the Annual Report identifies each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fees. There were no reported expenditures in the District's Financial Statement for Public Improvements for FY 24/25.

Government Code Section 66006 (b)(1)(F)(i) also requires Identification of the approximate date by which the construction of a public improvement will commence, if the District determines sufficient funds have been collected to complete financing of an incomplete public improvement. The District has not identified any public improvements that have sufficient funds as of June 30, 2025, to complete the financing on incomplete public improvements.

5. INTERFUND LOANS

The Mitigation Fee Act requires a description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended. There were no new interfund transfers or loans made between impact fee funds in Fiscal Year 2024-25.

6. REFUNDS

The refunding requirements for the Mitigation Fee Act are summarized as follows:

Refunds under the Mitigation Fee Act: If the District determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Government Code Section 66001 (e)). If the agency fails to comply with that requirement, it must refund impact fee revenue in the account according to procedures specified in Section 66001 (d).

As discussed in Section 4 of this report, determinations regarding sufficient funds collected to complete incomplete improvements are provided by the District's annual Capital Improvement Plan. The District has not made a determination that sufficient funds have been collected to complete financing of any other incomplete public improvements. No refunds of impact fee monies were made or required.

Disclaimer: In preparing this report and any analysis and findings included herein, NBS has relied on several principal assumptions and considerations regarding financial matters, conditions and events that occurred or may occur in the future. This information and assumptions, including the District's budgets, financial reports, capital project data, and other information were provided by sources we believe to be reliable; however, NBS has not independently verified such information and assumptions. While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report, some assumptions will invariably not materialize as stated herein and may vary due to unanticipated events and circumstances.