

Development Impact Traffic Fee Annual Report
Contra Costa County Area of Benefit Program
In Compliance with Mitigation Fee Act/Assembly Bill 1600
Fiscal Year 2023/2024

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Legal Requirements for Development Impact Traffic Fees

California Government Code Section 66006 provides that each local agency that imposes development impact traffic fees must prepare an annual report that includes specific information about those fees. In addition, Assembly Bill 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the County and from other funds or accounts containing fees collected for other improvements. Interest on each development fund must be credited to that fund or account and used only for the purposes for which the fees were collected.

For each separate development impact fund that the local agency maintains, California Government Code Section 66006(b)(1) requires the local agency to make available to the public, within 180 days after the end of each fiscal year, the following information for that 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 interest earned.
- E. An identification of each public improvement on which fees were expended and the amount of 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.
- G. A description of each inter-fund 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 inter-fund 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 due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

Area of Benefit

An "Area of Benefit" (AOB) is a transportation mitigation program related to a specific geographic area of unincorporated Contra Costa County in which the County imposes transportation mitigation fees. This fee is a type of development impact fee on new development to fund new development's share of the transportation improvements required to satisfy transportation demands within that geographic area. (See Gov. Code § 66484, 66484.7.) As of the end of fiscal year 2023/2024, the County had 14 areas within the AOB program. A map of the AOBs is included as Attachment B to this report. The current project list for each AOB is included in the most recent development program report for the AOB, a copy of which can be obtained from the Public Works Department.

Report Format

Attachment A to this report is a financial report that provides accounting information for fiscal year 2023/2024, as required by Government Code Section 66006(b)(1). For the fiscal year the report includes three primary tables: Table 1 is a "Fee Schedule" table that identifies the transportation mitigation fees imposed on new development within each AOB during the fiscal year; Table 2 is a "Fund Balance" table that identifies the beginning and ending fund balance, amount of fees collected, total revenue, and total expenditures for each AOB; and Table 3 is a "Project Expenditures" table that identifies each project on which fees were expended, the amount of the AOB funds expended on each project, total project expenditures, and percentage of the total project cost funded with AOB fees.

The total project cost listed in Table 3 is an estimate and may be modified in future years as a project develops. The initial project estimates developed during the preparation of the Nexus Study are based upon assumptions related to the site conditions. As the project develops and data become available related to topography, geometry, soil conditions, environmental studies, drainage studies, etc., the cost estimate becomes more refined. At close-out of project construction, the total project cost reflects the actual cost.

The "Other Expenses" column within Table 2 identifies those expenses that are not identified in Table 3 but relate to any of the following activities: overall programming of projects, project development activities prior to issuance of a project-specific work order, coordinating with project applicants, preparation of AOB fee calculations, coordination through the Building Permit and Application Center, and accounting administration.

Each of the AOB programs has been evaluated, and it has been determined that the need still exists for each of the AOB programs. Therefore, the fund balance has not been refunded or re-allocated, but rather efforts continue to move towards full implementation of projects within the project lists.

ATTACHMENT A

Fiscal Year 2023/2024

Table 1. Fee Schedule

Table 2. Fund Balance/Revenue/Expenditures

Table 3. Project Expenditures

TABLE 1. FEE SCHEDULE

Fee Schedule FY 23/24								
		Single Family Residential	Multi Family Residential	Office	Industrial	Light Industrial	Commercial	Other
TRAFFIC FEE AREAS	Fund	(\$/DU)	(\$/DU)	(\$/SF)	(\$/SF)	(\$/SF)	(\$/DU)	(\$/Peak Hour Trip)
Alamo	1260	\$16,496.00	\$13,740.00	\$15.24	\$15.24	\$15.24	\$15.24	\$16,496.00
Bay Point	1395	\$11,118.00	\$6,783.00	\$5.28	\$4.19	OTHER	\$6.51	\$11,118.00
Bethel Island	1290	\$2,284.00	\$1,394.00	\$2.64	\$2.07	OTHER	\$3.27	\$2,284.00
Briones	1241	\$2,300.00	\$1,840.00	\$3.68	\$1.60	OTHER	\$5.75	\$2,300.00
Central County	1242	\$5,827.00	\$3,577.00	\$6.68	\$5.31	OTHER	\$8.27	\$5,827.00
Discovery Bay	1390	\$11,903.00	\$7,308.00	\$9.48	\$7.54	OTHER	\$11.73	\$11,903.00
East County Regional	1282	\$12,434.00	\$7,142.00	\$8.70	\$4.33	OTHER	\$12.54	\$12,309.00
Hercules/Rodeo/Crockett	1231	\$1,648.00	\$1,319.00	\$2.63	\$1.15	OTHER	\$4.12	\$1,648.00
Martinez	1240	\$7,958.00	\$6,391.00	\$12.75	\$5.59	\$8.95	\$19.97	\$7,958.00
North Richmond	1234	\$4,844.00	\$3,886.00	\$8.53	\$6.76	\$6.76	\$12.27	\$7,447.00
Pacheco	1399	\$7,386.00	\$4,506.00	\$8.50	\$6.72	OTHER	\$10.49	\$7,386.00
Richmond/El Sobrante	1394	\$3,178.00	\$2,555.00	\$5.05	OTHER	OTHER	\$7.93	\$3,178.00
South County	1270	\$3,954.00	\$3,954.00	OTHER	OTHER	OTHER	OTHER	\$3,954.00
West County	1232	\$6,202.00	\$4,963.00	OTHER	OTHER	OTHER	\$11.84	\$6,202.00

TABLE 2. FUND BALANCE/REVENUE/EXPENDITURES

Fund Balances FY 23/24										
		Beginning Fund Bal	Developer Fees	Interest Income ¹	Other Revenue / Transfers	Total Revenue	Project Expenditures	Other Expenses	Total Expenses	Ending Fund Bal
TRAFFIC FEE AREAS	Fund									
Alamo	0641 1260	\$1,356,850.50	\$98,622.00	\$13,277.60		\$111,899.60	\$900,000.00	\$375.53	\$900,375.53	\$568,374.57
Baypoint	0685 1395	\$3,108,615.52	\$47,055.10	\$28,284.69		\$75,339.79	\$0.00	\$510.78	\$510.78	\$3,183,444.53
Bethel Island	0653 1290	\$312,512.18	\$6,035.00	\$0.00		\$6,035.00	\$0.00	\$135.23	\$135.23	\$318,411.95
Briones	0636 1241	\$547,717.80	\$2,300.00	\$2,978.30		\$5,278.30	\$0.00	\$27,386.17	\$27,386.17	\$525,609.93
Central County	0637 1242	\$5,427,889.38	\$153,847.00	\$64,757.59		\$218,604.59	\$0.00	\$52,764.83	\$52,764.83	\$5,593,729.14
Discovery Bay	0680 1390	\$147,844.07	\$357,367.64	\$2,978.30		\$360,345.94	\$0.00	\$12,288.39	\$12,288.39	\$495,901.62
East County	0645 1282	\$4,638,066.61	\$488,310.05	\$49,855.89		\$538,165.94	\$0.00	\$41,773.98	\$41,773.98	\$5,134,458.57
Hercules/Rodeo/Crockett	0631 1231	\$30,406.87	\$33,169.16	\$0.00		\$33,169.16	\$0.00	\$0.00	\$0.00	\$63,576.03
Martinez	0635 1240	\$2,664,309.56	\$55,652.44	\$29,107.89		\$84,760.33	\$944,021.85	\$136,226.25	\$1,080,248.10	\$1,668,821.79
North Richmond	0634 1234	\$6,098,698.36	\$4,740.00	\$74,204.64	9434.77 ²	\$78,944.64	\$0.00	\$49,018.71	\$49,018.71	\$6,128,624.29
Pacheco	0687 1399	\$580,617.64	\$0.00	\$0.00		\$0.00	\$0.00	(\$379.40)	(\$379.40)	\$580,997.04
Richmond/El Sobrante	0684 1394	\$368,421.72	\$4,718.35	\$2,948.52		\$7,666.87	\$0.00	\$3,605.11	\$3,605.11	\$372,483.48
South County	0642 1270	\$2,790,834.63	\$7,532.00	\$33,484.92		\$41,016.92	\$0.00	\$41,110.69	\$41,110.69	\$2,790,740.86
South Walnut Creek ³	0638 1243	\$133,718.14	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$133,718.14
West County	0632 1232	\$151,903.90	\$12,494.00	\$148.92		\$12,642.92	\$0.00	\$15,676.17	\$15,676.17	\$148,870.65
Traffic AOB Totals		\$28,358,406.88	\$1,271,842.74	\$302,027.26	\$0.00	\$1,573,870.00	\$1,844,021.85	\$380,492.44	\$2,224,514.29	\$27,707,762.59

1. Interest Income is dependent on available funds for investment and anticipated use of funds for future projects. Funds are not invested and interest is not earned if funds are not available or planned for upcoming expenses.

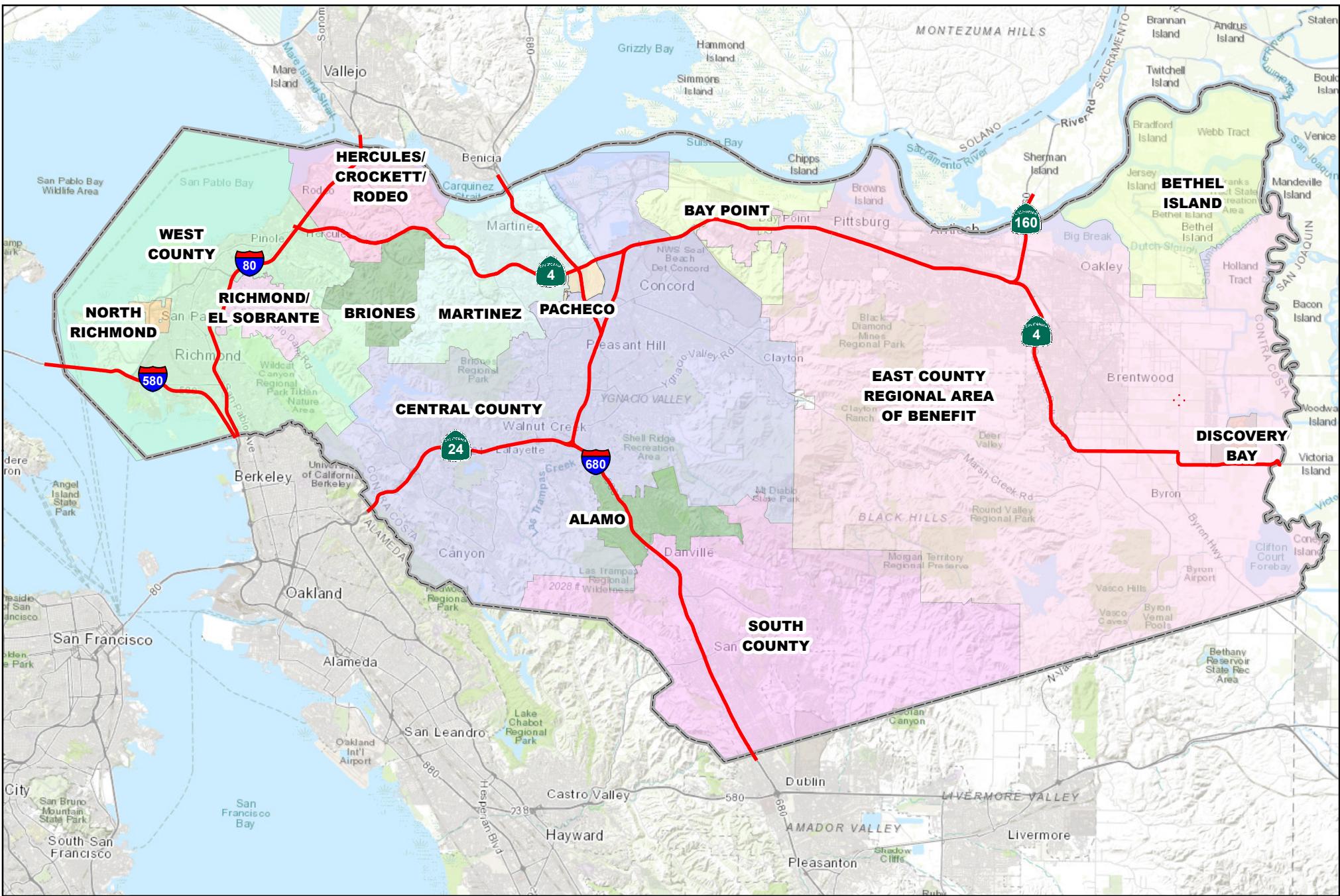
2. The North Richmond AOB received a transfer to correct an erroneous deposit of North Richmond AOB funds into another account.

3. The South Walnut Creek AOB was absorbed into the Central County AOB during fiscal year 2021/2022 but is still shown as final adjustments must be made to close the South Walnut Creek fund.

TABLE 3. PROJECT EXPENDITURES

			Project Expenditures FY 23/24					
TRAFFIC FEE AREAS	Project #	Project Name	Traffic Impact Fee Expenditures (FY 23/24)	Total Project Expenditures All Funding Sources (FY 23/24)	Traffic Impact Fee Expenditures (To Date)	Total Estimated Project Expenditures All Funding Sources	Development Fees as Percentage of Total Expenditures (To Date)	Project Status (To Date)
Alamo	WO4128	Danville Blvd/Orchard Ct Roundabout	\$900,000.00	\$3,354,956.08	\$900,000.00	\$7,990,327.86	11%	Completed
		Total	\$900,000.00					
Baypoint		Total	\$0.00					
Bethel Island		Total	\$0.00					
Briones		Total	\$0.00					
Central County		Total	\$0.00					
Discovery Bay		Total	\$0.00					
East County		Total	\$0.00					
Hercules/ Rodeo/ Crockett		Total	\$0.00					
Martinez	WO4097	Alhambra-Ferndale/Rancho	\$944,021.85	\$266.73	\$1,617,021.85	\$2,497,021.85	65%	Under Construction
		Total	\$944,021.85					
North Richmond		Total	\$0.00					
Pacheco		Total	\$0.00					
Richmond/ El Sobrante		Total	\$0.00					
South County		Total	\$0.00					
South Walnut Creek		Total	\$0.00					
West County		Total	\$0.00					

ATTACHMENT B
AREAS OF BENEFIT BOUNDARY MAP



Contra Costa County
Public Works
Department

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BOUNDARY MAP
CONTRA COSTA COUNTY
AREAS OF BENEFIT