

Park Dedication/Park Impact Fee Annual Report

FY 2024/2025

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 2024/2025 Park Impact Fees depend on both dwelling type and location, the amounts below reflect the fee as of March 2024.

Dwelling Type	West/Central County Fee per Unit	East County Fee per Unit
Single Family	\$9,333/unit	\$7,596/unit
Townhome	\$7,423/unit	\$6,042/unit
Multi-Family	\$6,722/unit	\$5,471/unit
Mobile Home	\$6,266/unit	\$5,100/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
\$5,625,386.53	\$625,822	\$246,034.96	\$(36,905.35)	\$(99,697.16)	\$6,360,643.98

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
\$3,950,658.53	\$451,8736	\$174,332.44	\$(26,149.88)	\$(42,786.83)	\$4,507,927.26

One refund of \$4,489 was made from the Park Impact Fund for a fee that was incorrectly charged to a building permit.

Park Projects for which Funds have been Expended during FY 2024/2025

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.

Alexander Park ADA Improvements (Crockett)

The project will contribute funding for a new Americans with Disability Act (ADA) unisex restroom and shower as Phase 1 of a larger ADA improvement at Alexander Park in the unincorporated community of Crockett. The entire ADA improvement will include ADA improvements to pathways, park furniture, pool access, and a unisex restroom and shower.

- **Total Project Costs:** Phase I of the ADA improvements estimated at \$1,100,000
- **Total Contra Costa County Park Funds:** \$80,00.00 (7.3% of estimated project cost)
 - **Park Impact Fees:** \$50,071.55 (4.6% of estimated project cost)
 - **Park Dedication:** \$29,928.45 (2.7% of estimated project cost)
- **Total Contra Costa County Park Funds Expended to date:** \$ 77,217.67
 - **FY 2024/25 Expenditures:** \$49,314.84

Fox Creek Park ADA Improvements (Contra Costa Centre)

The Fox Creek Park project will enhance the park by replacing landscaping with more sustainable landscaping and increasing Americans with Disability Act (ADA) accessibility.

- **Total Project Costs:** \$405,000
- **Total Contra Costa County Park Funds:** \$405,000 (100% of estimated project cost)
 - **Park Impact Fees:** \$ 0 (0%)
 - **Park Dedication:** \$405,000 (100% of estimated project cost)
- **Total Contra Costa County Park Funds Expended to date:** \$17,477.82
 - **FY 2024/25 Expenditures:** \$17,477.82

Kensington Paths

The project will provide foundational funding for a thriving pathway network in the Kensington community including preliminary studies and tasks.

- **Total Project Costs:** \$100,000
- **Total Contra Costa County Park Funds:** \$100,000 (100% of estimated project cost)
 - **Park Impact Fees:** \$ 58,032.09 (58% of estimated project cost)
 - **Park Dedication:** \$ 41,867.91 (42% of estimate project cost)
- **Total Contra Costa County Park Funds Expended to date:** \$63,371.18
 - **FY 2024/25 Expenditures:** \$50,786.66

Walden Green (Contra Costa Centre)

The Walden Green 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:** \$2,465,658
- **Total Contra Costa County Park Funds:** \$1,080,363.42 (43.8% of estimated total project costs)
 - **Park Impact Fees:** \$1,052,791.83 (42.7% of total project costs)
 - **Park Dedication:** \$27,571.59 (1.1% of total project costs)
- **Total Contra Costa County Park Funds Expended to date:** \$ 1,080,363.42
 - **FY 2022/23 Expenditures:** \$ 24,901.67

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 to be identified if sufficient funding has been collected to complete the project.

- Walden Green Park is an Iron Horse Corridor Park, identified in the Parks CIP, and the Park Impact fee allocation was sufficient to complete the current improvement project. This project has been completed.

Table 1: Park Account Summary
July 1, 2023 thru June 30, 2024
FY 2024/25

Account Number & Name	Beginning Balance	Interest	Fees Collected	Admin Transfer	Expenditures	Account Balance	Encumbered	Available Balance
AD5002324 - ADMIN EXP 2324	61,212.02				\$ (61,212.02)	\$ -		\$ -
AD5002425 - ADMIN EXP 2425	-			63,055.23		\$ 63,055.23		\$ 63,055.23
TOTAL ADMIN EXPENSES	\$ 61,212.02	\$ -	\$ -	\$ 63,055.23	\$ (61,212.02)	\$ 63,055.23	\$ -	\$ 63,055.23
PD1000001 - ACALANES RIDGE	\$ 2,709.52	115.03	-	(17.27)	-	\$ 2,807.28		\$ 2,807.28
PD1000003 - ALAMO	\$ 217,957.81	9,343.73	8,978.00	(1,401.56)	-	\$ 234,877.98		\$ 234,877.98
PD1000004 - ALHAMBRA VALLE	\$ 72,959.68	3,270.25	4,489.00	(490.53)	-	\$ 80,228.40		\$ 80,228.40
PD1000006 - AYERS RANCH	\$ 39,148.89	1,661.87	-	(249.28)	-	\$ 40,561.48		\$ 40,561.48
PD1000009 - BOLLINGER CANY	\$ 7,327.49	311.05	-	(46.66)	-	\$ 7,591.88		\$ 7,591.88
PD1000011 - BRIONES	\$ 4,134.53	175.53	-	(26.33)	-	\$ 4,283.73	\$ (3,590.00)	\$ 693.73
PD1000013 - CAMINO TASSAJA	\$ 29,203.91	1,239.71	-	(185.96)	-	\$ 30,257.66		\$ 30,257.66
PD1000014 - CANYON	\$ 5,926.27	251.57	-	(37.73)	-	\$ 6,140.11		\$ 6,140.11
PD1000015 - CLYDE	\$ 579.83	24.61	-	(3.71)	-	\$ 600.73		\$ 600.73
PD1000016 - CC CENTRE	\$ 1,416,569.04	61,926.44	110,701.00	(9,288.96)	(17,477.82)	\$ 1,562,429.70	\$ (389,823.60)	\$ 1,172,606.10
PD1000017 - CROCKETT	\$ 3,197.99	174.04	-	(26.11)	(2,025.62)	\$ 1,320.30		\$ 1,320.30
PD1000022 - EAST RICHMOND H	\$ 1,008.21	42.79	-	(6.42)	-	\$ 1,044.58		\$ 1,044.58
PD1000023 - EL SOBRANTE	\$ 3,346.54	142.07	-	(21.31)	-	\$ 3,467.30		\$ 3,467.30
PD1000025 - KENSINGTON	\$ 25,178.05	171.04	-	(25.65)	(23,283.39)	\$ 2,040.05		\$ 2,040.05
PD1000029 - MONTARA BAY	\$ 5,735.54	243.47	-	(36.51)	-	\$ 5,942.50		\$ 5,942.50
PD1000031 - MT VIEW	\$ 8,573.70	363.95	-	(54.61)	-	\$ 8,883.04		\$ 8,883.04
PD1000033 - NORTH GATE	\$ 12,144.37	515.53	-	(77.32)	-	\$ 12,582.58		\$ 12,582.58
PD1000035 - NORTH RICHMOND	\$ 0.24	0.00	-	-	-	\$ 0.24		\$ 0.24
PD1000036 - PACHECO	\$ 67,480.36	2,864.56	-	(429.68)	-	\$ 69,915.24		\$ 69,915.24
PD1000037 - RELIEZ VALLEY	\$ 73,003.61	3,099.03	-	(464.86)	-	\$ 75,637.78		\$ 75,637.78
PD1000038 - RODEO	\$ 135,481.16	5,874.16	4,489.00	(881.11)	-	\$ 144,963.21		\$ 144,963.21
PD1000039 - ROLLINGWOOD	\$ 1,378.79	58.53	-	(8.79)	-	\$ 1,428.53		\$ 1,428.53
PD1000040 - SAN MIGUEL	\$ 14,022.52	734.70	4,489.00	(110.20)	-	\$ 19,136.02		\$ 19,136.02
PD1000041 - SARANAP	\$ 295,657.39	12,627.13	22,445.00	(1,894.08)	-	\$ 328,835.44		\$ 328,835.44
PD1000042 - SHEL RDGE/LACA	\$ 288.15	12.24	-	(1.82)	-	\$ 298.57		\$ 298.57
PD1000045 - VINE HILL	\$ 196,657.30	12,094.21	188,538.00	(1,814.13)	-	\$ 395,475.38		\$ 395,475.38
PD1000050 - OAKLAND HILLS	\$ 2,906.33	123.36	-	(18.50)	-	\$ 3,011.19		\$ 3,011.19
PD2000002 - AG CORE	\$ 10,789.28	458.00	-	(68.71)	-	\$ 11,178.57		\$ 11,178.57
PD2000005 - BAY POINT	\$ 3,968.29	168.48	-	(25.27)	-	\$ 4,111.50		\$ 4,111.50
PD2000007 - BETHEL ISLAND	\$ 227,500.93	9,792.86	7,200.00	(1,468.93)	-	\$ 243,024.86		\$ 243,024.86
PD2000012 - BYRON	\$ 13,244.57	562.24	-	(84.34)	-	\$ 13,722.47		\$ 13,722.47
PD2000020 - DISCOVERY BAY	\$ 92,281.04	5,128.64	100,544.00	(769.30)	-	\$ 197,184.38		\$ 197,184.38
PD2000026 - KIRKER PASS	\$ 77.63	0.00	-	-	-	\$ 77.63		\$ 77.63
PD2000027 - KNIGHTSEN	\$ 106,290.63	4,512.08	-	(676.79)	-	\$ 110,125.92		\$ 110,125.92
PD2000044 - UNINC ANTIOCH	\$ 13,158.57	558.59	-	(83.79)	-	\$ 13,633.37		\$ 13,633.37
PD3000018 - DEER VALLEY	\$ 56,403.97	2,394.37	-	(359.14)	-	\$ 58,439.20		\$ 58,439.20
PD3000030 - MORGAN TERRIT	\$ 461.25	19.56	-	(2.94)	-	\$ 477.87		\$ 477.87
PD4000047 - RICHMOND	\$ 34,599.94	1,468.76	-	(220.32)	-	\$ 35,848.38		\$ 35,848.38
PD4000048 - SAN RAMON	\$ 644,324.24	27,351.79	-	(4,102.77)	-	\$ 667,573.26	\$ (500,000.00)	\$ 167,573.26
PD4000054 - SAN PABLO	\$ 2,301.06	97.68	-	(14.66)	-	\$ 2,384.08		\$ 2,384.08
PD4000055 - LAFAYETTE	\$ 38,996.03	1,655.39	-	(248.32)	-	\$ 40,403.10	\$ (33,867.00)	\$ 6,536.10
PD5000046 - REGIONAL	\$ 63,683.88	2,703.40	-	(405.51)	-	\$ 65,981.77		\$ 65,981.77
PARK DEDICATION TOTAL	\$ 3,950,658.53	\$ 174,332.44	\$ 451,873.00	\$ (26,149.88)	\$ (42,786.83)	\$ 4,507,927.26	\$ (927,280.60)	\$ 3,580,646.66

Table 1: Park Account Summary
July 1, 2023 thru June 30, 2024
FY 2024/25

Account Number & Name	Beginning Balance	Interest	Fees Collected	Admin Transfer	Expenditures	Account Balance	Encumbered	Available Balance
PI1000003 - ALAMO	\$ 458,940.87	20,503.49	55,919.00	(3,075.51)	-	\$ 532,287.85		\$ 532,287.85
PI1000004 - ALHAMBRA VALLE	\$ 125,470.83	5,513.06	4,844.00	(826.94)	-	\$ 135,000.95		\$ 135,000.95
PI1000006 - AYERS RANCH	\$ 135,397.17	5,747.65	-	(862.16)	-	\$ 140,282.66		\$ 140,282.66
PI1000008 - BLACKHAWK	\$ 18,009.86	764.52	-	(114.69)	-	\$ 18,659.69		\$ 18,659.69
PI1000009 - BOLINGR CNYON N	\$ 8,483.88	360.14	-	(54.02)	-	\$ 8,790.00		\$ 8,790.00
PI1000011 - BRIONES	\$ 16,696.36	708.77	-	(106.31)	-	\$ 17,298.82		\$ 17,298.82
PI1000013 - CAMINO TASSAJAR	\$ 31,748.96	1,347.77	-	(202.18)	-	\$ 32,894.55		\$ 32,894.55
PI1000016 - CC CENTRE	\$ 1,311,651.36	56,405.78	93,744.00	(8,460.87)	(24,901.67)	\$ 1,428,438.60		\$ 1,428,438.60
PI1000016 - CROCKETT	\$ 60,773.77	938.83	-	(140.84)	(47,289.22)	\$ 14,282.54	\$ (2,782.33)	\$ 11,500.21
PI1000021 - EAST CLAYTON	\$ 9,397.91	398.95	-	(59.83)	-	\$ 9,737.03		\$ 9,737.03
PI1000022 - EAST RICHMND HE	\$ 49,814.28	2,114.65	-	(317.21)	-	\$ 51,611.72		\$ 51,611.72
PI1000023 - EL SOBRANTE	\$ 55,475.18	2,354.95	-	(353.26)	-	\$ 57,476.87		\$ 57,476.87
PI1000024 - FRANKLIN CANYON	\$ 17,213.24	730.71	-	(109.62)	-	\$ 17,834.33		\$ 17,834.33
PI1000025 - KENSINGTON	\$ 69,954.26	2,498.66	-	(374.81)	(27,503.27)	\$ 44,574.84	\$ (30,628.82)	\$ 13,946.02
PI1000031 - MT VIEW	\$ 227,362.03	9,651.58	-	(1,447.75)	-	\$ 235,565.86		\$ 235,565.86
PI1000033 - NORTH GATE	\$ 19,239.13	911.80	9,333.00	(136.76)	-	\$ 29,347.17		\$ 29,347.17
PI1000035 - NORTH RICHMOND	\$ 23,371.51	992.13	-	(148.82)	-	\$ 24,214.82		\$ 24,214.82
PI1000036 - PACHECO	\$ 31,767.35	1,348.53	-	(202.29)	-	\$ 32,913.59		\$ 32,913.59
PI1000037 - RELIEZ VALLEY	\$ 231,946.64	10,284.69	37,253.00	(1,542.71)	-	\$ 277,941.62	\$ (13,543.00)	\$ 264,398.62
PI1000038 - RODEO	\$ 90,136.72	4,669.31	41,443.00	(700.40)	-	\$ 135,548.63		\$ 135,548.63
PI1000040 - SAN MIGUEL	\$ 52,261.81	2,375.29	4,514.00	(356.30)	-	\$ 58,794.80		\$ 58,794.80
PI1000041 - SARANAP	\$ 76,668.63	3,316.54	18,200.00	(497.48)	-	\$ 97,687.69		\$ 97,687.69
PI1000042 - SHEL RDGE/LACAS	\$ 50,504.85	2,143.94	-	(321.59)	-	\$ 52,327.20		\$ 52,327.20
PI1000043 - TASSAJARA VALLE	\$ 57,678.62	2,448.48	-	(367.28)	-	\$ 59,759.82		\$ 59,759.82
PI1000045 - VINE HILL	\$ 107,331.48	7,878.09	185,679.00	(1,181.71)	-	\$ 299,706.86		\$ 299,706.86
PI1000049 - -DIABLO	\$ 40,394.06	1,857.62	9,333.00	(278.65)	-	\$ 51,306.03		\$ 51,306.03
PI2000003 - AG CORE	\$ 42,037.57	1,784.52	-	(267.69)	-	\$ 43,554.40		\$ 43,554.40
PI2000005 - BAY POINT	\$ 955,862.56	40,959.95	14,923.00	(6,143.98)	-	\$ 1,005,601.53		\$ 1,005,601.53
PI2000007 - BETHEL ISLAND	\$ 60,855.88	2,583.34	-	(387.50)	-	\$ 63,051.72		\$ 63,051.72
PI2000012 - BYRON	\$ 29,486.34	1,251.70	-	(187.78)	-	\$ 30,550.26		\$ 30,550.26
PI2000019 - DSC KNGTS-AGCO	\$ 43,283.03	1,837.40	-	(275.61)	-	\$ 44,844.82		\$ 44,844.82
PI2000020 - DISCOVERY BAY	\$ 209,243.75	10,852.78	150,637.00	(1,627.92)	-	\$ 369,105.61		\$ 369,105.61
PI2000027 - KNIGHTSEN	\$ 100,899.39	4,283.22	-	(642.47)	-	\$ 104,540.14		\$ 104,540.14
PI3000028 - MARSH CREEK	\$ 25,853.14	1,097.47	-	(164.64)	-	\$ 26,785.97		\$ 26,785.97
PI3000030 - MORGAN TERRITO	\$ 8,324.57	353.38	-	(52.99)	-	\$ 8,624.96		\$ 8,624.96
PI4000034 - NORTH MT DIABLO	\$ 8,282.76	351.60	-	(52.74)	-	\$ 8,581.62		\$ 8,581.62
PI4000047 - RICHMOND	\$ 4,597.99	195.18	-	(29.28)	-	\$ 4,763.89		\$ 4,763.89
PI4000048 - CITY OF SAN RAM	\$ 588,028.42	24,962.01	-	(3,744.29)	-	\$ 609,246.14		\$ 609,246.14
PI5000046 - REGIONAL	\$ 170,940.37	7,256.48	-	(1,088.47)	-	\$ 177,108.38		\$ 177,108.38
PARK IMPACT TOTAL	\$ 5,625,386.53	\$ 246,034.96	\$ 625,822.00	\$ (36,905.35)	\$ (99,694.16)	\$ 6,360,643.98	\$ (46,954.15)	\$ 6,313,689.83
Total Park Fees	\$ 9,576,045.06	\$ 420,367.40	\$ 1,077,695.00	\$ (63,055.23)	\$ (142,480.99)	\$ 10,868,571.24	\$ (974,234.75)	\$ 9,894,336.49