

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020



ANNUAL COUNTYWIDE  
CAPITAL FACILITIES FEE REPORT

FISCAL YEAR 2019-2020

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

BACKGROUND

The Mitigation Fee Act, Government Code §66000 et seq., (the “Act”) governs the establishment and administration of development impact fees paid by new development projects for public facilities needed to serve new development. Fees must be separately accounted for and used for the specific purpose for which the fee was imposed. The County’s adopted development impact fees are listed in the attached exhibits. Expenditures are authorized through the annual Capital and Operating Budgets and the County’s Capital Improvement Program. The annual adopted budget is on file with the County Clerk of the Board.

ANNUAL DEVELOPMENT FEE REPORTING

The Act requires that the County prepare an annual review of all development impact fees as defined in the Act and make a public report on the fees available to the public after the end of each fiscal year. Government Code §66006(b)(2) requires the report to be placed on a Board of Supervisor’s agenda for review at a public meeting not less than 15 days after the report is made available to the public.

The County is also required to adopt by resolution certain findings for any fund accounts that contain unexpended funds as of the fifth fiscal year following the first deposit into those funds. (Government Code §66001(d).)

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

REPORT EXHIBITS

- **Exhibit A:** A brief description of the purposes of each development impact fee and its authorizing legislation (Government Code §66006(b)(1)(A).)
- **Exhibit B:** Displays summary of the July 1, 2019 beginning balance, annual fee revenue collected and interest earned, identification of public improvements on which fees were expended and the ending balance as to June 30, 2020 for each fee (Government Code §66006(b)(1)(C)-(E).) The annual expenditures on each specific public improvement listed that were funded with development impact fees. In addition to public improvement project costs, the County incurs costs to administer each mitigation fee program and to prepare the annual reports and the five-year compliance analysis also required by the Act. As shown in the mitigation fee cost studies that support the various impact fees, the County charges administrative and compliance costs at 3% of the program cost for each fee as a program expense. The actual dollar cost for these expenditures is listed for each fee. No individual impact fee fund has collected sufficient funds to construct all improvements covered by that fund as described in the Nexus studies (Government Code §66006(b)(1)(F).)
- **Exhibit C:** Displays the funds which have unexpended fees more than five years after the first deposit of money into those funds (Government Code §66001(d).)
- **Exhibit D:** Identifies the current amount of each development impact fee (Government Code §66006(b)(1)(B).)
- **Exhibit E:** Identifies any inter-fund loans, transfers, refunds or reallocation of funds in lieu of refunds in Fiscal Year 2019-2020 (Government Code §66006(b)(1)(G)-(H).)

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT A

| <b>Fund</b> | <b>Impact Fee Name</b>                                  | <b>Fee Authority</b>         | <b>Purpose</b>  |
|-------------|---|------------------------------|---|
| 181         | South Yuba Transportation Improvement Authority (SYTIA) | BOS Resolution 2019-84       | To create an entity with the sole focus of jointly working (County and City) to improve the regional transportation infrastructure needed to support the growth anticipated in the City as well as within the southern portion of the County. |
| 182         | General Government                                      | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including office space and equipment for general government facilities including administrative and support departments.   |
| 183         | Criminal Justice  | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including office space and equipment for departments involved with criminal justice including the District Attorney, Probation, Juvenile Hall and Jail.  |
| 184         | Health-Social Services                                  | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including office space and equipment for county health and social services departments including Health Services, Social Services and Child Support Services.  |
| 185         | Library*  | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including library and office space and equipment for the county library system.  |
| 186         | Law Enforcement   | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including office space and equipment for Sheriff Operations.   |
| 187         | Parks & Recreation*                                     | Ordinance 1530, July 1, 2014 | To defray cost of capital assets including parks and recreation equipment for county parks and recreational facilities.   |
| 188         | Traffic-Roads   | Ordinance 1530, July 1, 2014 | To defray cost of road improvements in construction.  |
| 189         | Park Lands  | Ordinance 1530, July 1, 2014 | To defray cost of park land and facilities for the activity of recreational community gardening.  |
| 253         | Drainage  | Ordinance 1530, July 1, 2014 | To defray cost of drainage improvements, as may be applicable for the South Yuba Drainage area.   |

\*Ordinance 1530 includes an establishment of a Quality of Life Impact Fee that is a combination of the Library Impact Fee Fund 185 and Parks and Recreation Impact Fee Fund 187. CDSA consolidated both funds into 185 and renamed that fund Quality of Life Impact Fee in the 2020/2021 Fiscal Year.

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT B - IMPACT FEE 181-184

| <b>SYTIA (181)</b>       | <b>Amount</b> | <b>Description</b>  |
|--------------------------|---------------|---------------------|
| Beginning Balance 7/1/19 | \$0           | Balance Forward     |
| Fees Collected           | \$368,206.00  |                     |
| Interest Earned          | \$977.63      |                     |
| Expenditure 1            | \$0           |                     |
| Transfer                 | \$0           |                     |
| Loan                     | (43,575.41)   | Loan Payment to 188 |
| Ending Balance 6/30/20   | \$325,608.22  |                     |

| <b>General Government (182)</b> | <b>Amount</b> | <b>Description</b> |
|---------------------------------|---------------|--------------------|
| Beginning Balance 7/1/19        | \$0           | Balance Forward    |
| Fees Collected                  | \$295,802.56  |                    |
| Interest Earned                 | \$3,329.04    |                    |
| Expenditure 1                   | (\$377.30)    | Refund             |
| Loan                            | \$0           |                    |
| Ending Balance 6/30/20          | \$298,754.30  |                    |

| <b>Criminal Justice (183)</b> | <b>Amount</b> | <b>Description</b>                             |
|-------------------------------|---------------|--|
| Beginning Balance 7/1/19      | \$600,827.70  | Balance Forward                                |
| Fees Collected                | \$295,932.97  |  |
| Interest Earned               | \$12,887.84   |  |
| Expenditure 1                 | \$108,859.05  | BOS Approved SB 863 Jail Expansion Project     |
| Expenditure 2                 | \$14,500.00   | BOS Approved Jail Walk in Refrigerator - COVID |
| Ending Balance 6/30/20        | \$786,289.46  |  |

| <b>Health-Social Services (184)</b> | <b>Amount</b> | <b>Description</b> |
|-------------------------------------|---------------|--------------------|
| Beginning Balance 7/1/19            | \$371,046.21  | Balance Forward    |
| Fees Collected                      | \$15,331.73   |                    |
| Interest Earned                     | \$8,036.97    |                    |
| Expenditure 1                       | \$0           |                    |
| Ending Balance 6/30/20              | \$394,414.91  |                    |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT B - IMPACT FEE 185-188

| <b>Quality of Life (185/187)</b> | <b>Amount</b>  | <b>Description</b>                |
|----------------------------------|----------------|-----------------------------------|
| Beginning Balance 7/1/19         | \$1,730,586.47 | Balance Forward                   |
| Fees Collected                   | \$211,646.83   |                                   |
| Interest Earned                  | \$38,840.41    |                                   |
| Expenditure 1                    | (\$338,932.19) | BOS Approved Library Improvements |
| Ending Balance 6/30/20           | \$1,642,141.52 |                                   |

| <b>Law Enforcement (186)</b> | <b>Amount</b> | <b>Description</b> |
|------------------------------|---------------|--------------------|
| Beginning Balance 7/1/19     | \$246,994.99  | Balance Forward    |
| Fees Collected               | \$302,684.24  |                    |
| Interest Earned              | \$8,430.68    |                    |
| Expenditure 1                | \$0           |                    |
| Expenditure 2                | \$0           |                    |
| Ending Balance 6/30/20       | \$558,109.91  |                    |

| <b>Road Improvements (188)</b> | <b>Amount</b>  | <b>Description</b>  |
|--------------------------------|----------------|---|
| Beginning Balance 7/1/19       | \$6,336,168.98 | Balance Forward   |
| Fees Collected                 | \$2,051,884.36 |   |
| Interest Earned                | \$146,059.58   |   |
| Expenditure 1                  | (\$321,551.09) | BOS Approved Road Projects, Olivehurst Roundabout, N. Beale Rd Phase 2, Corporation Yards |
| Expenditure 2                  | (253.00)       | Refunds   |
| Expenditure 3                  | (\$676,655.86) | BOS Approved Road Equipment/Vehicles  |
| Expenditure 4                  | (\$3,156.30)   | SYTIA impact study fee  |
| Loan                           | 43,575.41      | Loan Payment From 181   |
| Ending Balance 6/30/20         | \$7,576,072.08 |   |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT B - IMPACT FEE 189 & 253

| <b>Park Land (189)</b>   | <b>Amount</b>  | <b>Description</b>             |
|--------------------------|----------------|--------------------------------|
| Beginning Balance 7/1/20 | \$1,351,122.61 | Balance Forward                |
| Fees Collected           | \$187,321.00   |                                |
| Interest Earned          | \$29,792.39    |                                |
| Expenditure 1            | (\$144,767.03) | ADA/Restrooms                  |
| Expenditure 2            | (\$100,000.00) | Hammon Grove to Sycamore Ranch |
| Expenditure 3            | (\$18,195.62)  | Park Improvements              |
| Ending Balance 6/30/20   | \$1,305,273.35 |                                |

| <b>Drainage (253)</b>    | <b>Amount</b>  | <b>Description</b> |
|--------------------------|----------------|--------------------|
| Beginning Balance 7/1/19 | \$1,774,184.87 | Balance Forward    |
| Fees Collected           | \$169,406.86   |                    |
| Interest Earned          | \$38,930.38    |                    |
| Expenditure 1            | (\$220)        | Refund             |
| Ending Balance 6/30/20   | \$1,982,302.11 |                    |

EXHIBIT C

**Development Impact Fee Funds – Unexpended Fees more than Five Years after First Deposit to Fund**

There is currently one Fund with unexpended fees for more than five years at this time, Fund 253-Drainage. The funds of \$1,982,302.11 are committed to an approved project in South Yuba drainage area currently working through the design phase for the east side interceptor with construction to follow.



YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT D – COUNTYWIDE DEVELOPMENT IMPACT FEES

**Countywide Fee Schedule**

| Item                               | Full Fee                  | Implemented Amount        |
|------------------------------------|---------------------------|---------------------------|
| <b><i>Unincorporated Areas</i></b> |                           |                           |
| <b>Residential</b>                 | <b><i>Per Sq. Ft.</i></b> | <b><i>Per Sq. Ft.</i></b> |
| Single Family                      | \$4.07                    | \$3.98                    |
| Multifamily                        | \$4.07                    | \$3.98                    |
| <b>Nonresidential</b>              |                           |                           |
|                                    | <b><i>Per Sq. Ft.</i></b> | <b><i>Per Sq. Ft.</i></b> |
| Commercial                         | \$4.23                    | \$4.14                    |
| Office/Institutional               | \$4.00                    | \$3.91                    |
| Industrial                         | \$1.48                    | \$1.45                    |
| Agricultural                       | \$0.81                    | \$0.79                    |
| <b><i>Incorporated Areas</i></b>   |                           |                           |
| <b>Residential</b>                 | <b><i>Per Sq. Ft.</i></b> | <b><i>Per Sq. Ft.</i></b> |
| Single Family                      | \$0.97                    | \$0.92                    |
| Multifamily                        | \$0.97                    | \$0.92                    |
| <b>Nonresidential</b>              |                           |                           |
|                                    | <b><i>Per Sq. Ft.</i></b> | <b><i>Per Sq. Ft.</i></b> |
| Commercial                         | \$0.64                    | \$0.61                    |
| Office/Institutional               | \$0.51                    | \$0.49                    |
| Industrial                         | \$0.26                    | \$0.24                    |
| Agricultural                       | \$0.16                    | \$0.16                    |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT D – COUNTYWIDE DEVELOPMENT IMPACT FEES DISTRIBUTION

**Single Family Residential**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 9.44%            | 182  |
| Criminal Justice                            | 9.60%            | 183  |
| Health & Human Services                     | 0.65%            | 184  |
| Quality of Life                             | 6.67%            | 185  |
| Law Enforcement                             | 9.83%            | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 60.89%           | 188  |
| Administration                              | 2.92%            | CDSA |

**Multi-Family Residential**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 9.44%            | 182  |
| Criminal Justice                            | 9.60%            | 183  |
| Health & Human Services                     | 0.65%            | 184  |
| Quality of Life                             | 6.68%            | 185  |
| Law Enforcement                             | 9.83%            | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 60.88%           | 188  |
| Administration                              | 2.92%            | CDSA |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

**Commercial**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 8.55%            | 182  |
| Criminal Justice                            | 8.71%            | 183  |
| Health & Human Services                     | 0.59%            | 184  |
| Quality of Life                             | 0.00%            | 185  |
| Law Enforcement                             | 8.93%            | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 70.30%           | 188  |
| Administration                              | 2.92%            | CDSA |

**Office/Institutional**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 7.25%            | 182  |
| Criminal Justice                            | 7.39%            | 183  |
| Health & Human Services                     | 0.49%            | 184  |
| Quality of Life                             | 0.00%            | 185  |
| Law Enforcement                             | 7.56%            | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 74.39%           | 188  |
| Administration                              | 2.92%            | CDSA |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

**Industrial**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 9.74%            | 182  |
| Criminal Justice                            | 9.89%            | 183  |
| Health & Human Services                     | 0.69%            | 184  |
| Quality of Life                             | 0.00%            | 185  |
| Law Enforcement                             | 10.12%           | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 66.64%           | 188  |
| Administration                              | 2.92%            | CDSA |

**Agricultural**

| Category                                    | Percent of Total | Fund |
|---|------------------|------|
| General Government                          | 11.72%           | 182  |
| Criminal Justice                            | 11.85%           | 183  |
| Health & Human Services                     | 0.84%            | 184  |
| Quality of Life                             | 0.00%            | 185  |
| Law Enforcement                             | 12.13%           | 186  |
| Parks & Recreation-Moved to Quality of Life | 0.00%            | 187  |
| Road Improvements                           | 60.53%           | 188  |
| Administration                              | 2.93%            | CDSA |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT D - DRAINAGE

**Drainage Fee Schedule – South Yuba Master Plan**

| Item                  | Full Fee           |
|-----------------------|--------------------|
| <b>Residential</b>    |                    |
|                       | <i>Per Unit</i>    |
| Single Family         | \$1,632.71         |
| Multifamily           | \$816.92           |
| <b>Nonresidential</b> |                    |
|                       | <i>Per Sq. Ft.</i> |
| Commercial            | \$1.47             |
| Office/Institutional  | \$1.47             |
| Non-Residential       | \$1.47             |

EXHIBIT D – TRAFFIC IMPACT FEES

**SYTIA Fee Schedule**

| Land Use Category  | Fee Rate |
|--------------------|----------|
| Single Family/Unit | \$2,828  |
| Multifamily/Unit   | \$1,697  |
| Commercial/KSF     | \$1,697  |
| Office/KSF         | \$1,697  |
| Industrial/KSF     | \$566    |
| Agricultural/KSF   | \$283    |

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT E – INTERFUND LOANS

On February 26, 2013, the Board of Supervisors approved resolution #2013-17 authorizing a loan from the Criminal Justice Impact Fee Fund (183) to the Law Enforcement Impact Fee Fund (186) in an amount not to exceed \$1,969,057 to provide funding for costs associated with the new Sheriff’s facility located on 720 Yuba Street.

The current balance of the loan is \$1,380,992.42. Loan repayment terms are as follows:

|                     |                               |
|---------------------|-------------------------------|
| Loan Amount:        | \$1,673,389.82                |
| Loan Period:        | 30 Years                      |
| Payment Start Date: | 6/30/15                       |
| Payment End Date:   | 6/30/44                       |
| Annual Payment:     | \$64,840.70                   |
| Annual Interest:    | Current Pooled Interest Rate* |

*\*Actual interest will be applied at the end of each fiscal year.*

On April 19, 2016, the Board of Supervisors approved resolution #2016-27 authorizing a loan from the Criminal Justice Impact Fee Fund (183) to the Law Enforcement Impact Fee Fund (186) in an amount not to exceed \$2,500,000 to provide additional funding for costs associated with the new Sheriff’s facility located on 720 Yuba Street.

The current balance of the loan is \$2,282,225.81. Loan repayment terms are as follows:

|                     |                               |
|---------------------|-------------------------------|
| Loan Amount:        | \$2,500,000.00                |
| Loan Period:        | 30 Years                      |
| Payment Start Date: | 6/30/17                       |
| Payment End Date:   | 6/30/46                       |
| Annual Payment:     | \$96,870.28                   |
| Annual Interest:    | Current Pooled Interest Rate* |

*\*Actual interest will be applied at the end of each fiscal year.*

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT  
FISCAL YEAR 2019-2020

EXHIBIT E – TRANSFERS

In August of 2011, Economic & Planning Systems, Inc. (EPS) performed a Countywide Impact Fee Reconciliation and Report to determine if the County could be reimbursed from impact fees for construction projects associated with the Animal Care Facility and the Government Center where general fund dollars were utilized to fund the projects. EPS determined that the general fund was owed \$5,783,103 from the General Government Impact Fee Fund (182).

Subsequent to the report, the Board of Supervisors authorized repayment or transfer from the General Government Impact Fee Fund (182) to the General Fund on an annual basis until the amount owed is paid in full. The current balance remaining is \$1,961,685.

|          |   |                    |
|----------|---|--------------------|
| 8/23/11  | Amount Due General Fund:                        | \$5,783,103        |
| FY 11/12 | Transfer from 182 to General Fund:(\$2,736,062) |                    |
| FY 12/13 | Transfer from 182 to General Fund:(\$ 235,917)  |                    |
| FY 13/14 | Transfer from 182 to General Fund:(\$ 146,982)  |                    |
| FY 14/15 | Transfer from 182 to General Fund:(\$ 0 )*      |                    |
| FY 15/16 | Transfer from 182 to General Fund:(\$ 86,873)   |                    |
| FY 16/17 | Transfer from 182 to General Fund:(\$ 127,099)  |                    |
| FY 17/18 | Transfer from 182 to General Fund:(\$ 196,155)  |                    |
| FY 18/19 | Transfer from 182 to General Fund:(\$ 292,330)  |                    |
| FY 19/20 | Transfer from 182 to General Fund:(\$ 0 )**     |                    |
|          | <b>Balance Remaining:</b>                       | <b>\$1,961,685</b> |

\*Effective FY 14/15, EOY transfers occurred in July of the next fiscal year.

\*\*EOY transfer occurred in Aug of FY20/21.