

YUBA COUNTY ANNUAL COUNTYWIDE CAPITAL FACILITIES FEE REPORT
FISCAL YEAR 2017-2018



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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 which contain unexpended funds as of the fifth fiscal year following the first deposit into those funds. (Government Code §66001(d).)

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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, 2017 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, 2018 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 which 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 2017-2018 (Government Code §66006(b)(1)(G)-(H).)

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EXHIBIT A

Fund	Impact Fee Name	Fee Authority	Purpose
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.
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 which is a combination of the Library Impact Fee Fund 185 and Parks and Recreation Impact Fee Fund 187. CDSA's intent is to consolidate both funds into 185 and rename that fund Quality of Life Impact Fee.

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EXHIBIT B - IMPACT FEE 182-184

General Government (182)	Amount	Description
Beginning Balance 7/1/17	\$0	Balance Forward
Fees Collected	\$195,215.69	
Interest Earned	\$939.43	
Expenditure 1	\$0	
Transfer	(\$196,155.12)	Impact Fee Reco Fund Transfer to 200 Trust
Loan	\$0	
Ending Balance 6/30/18	\$0	

Criminal Justice (183)	Amount	Description
Beginning Balance 7/1/17	\$407,999.26	Balance Forward
Fees Collected	\$196,424.69	
Interest Earned	\$4,230.37	
Expenditure 1	(\$484,797.44)	BOS Approved SB 863 Jail Expansion Project
Expenditure 2	(\$38,675.00)	BOS Approved DA Karpel Case Mgt Project
Loan	\$64,840.70	Loan Payment from 186
Loan	\$96,870.28	Loan Payment from 186
Ending Balance 6/30/18	\$246,892.86	

Social Services (184)	Amount	Description
Beginning Balance 7/1/17	\$331,149.13	Balance Forward
Fees Collected	\$12,329.35	
Interest Earned	\$4,293.55	
Expenditure 1	\$0	
Transfer	\$0	
Loan to Other Fund	\$0	
Ending Balance 6/30/18	\$347,772.03	

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EXHIBIT B - IMPACT FEE 185-187

Quality of Life (185)	Amount	Description
Beginning Balance 7/1/17	\$1,510,506.52	Balance Forward
Fees Collected	\$129,971.61	
Interest Earned	\$19,793.13	
Expenditure 1	(\$36,594.28)	BOS Approved Library Improvements
Expenditure 2	\$0	
Transfer	\$0	
Loan	\$0	
Ending Balance 6/30/18	\$1,623,676.98	

Law Enforcement (186)	Amount	Description
Beginning Balance 7/1/17	\$158,395.20	Balance Forward
Fees Collected	\$197,641.51	
Interest Earned	\$3,110.86	
Expenditure 1	\$0	
Expenditure 2	\$0	
Loan	(\$96,870.28)	Loan Payment to 183
Loan	(\$64,840.70)	Loan Payment to 183
Ending Balance 6/30/18	\$197,436.59	

Parks & Recreation (187)	Amount	Description
Beginning Balance 7/1/17	\$96,560.47	Balance Forward
Fees Collected	\$371.04	Last Deposit-Fees are now deposited to Quality of Life (185)
Interest Earned	\$1,242.43	
Expenditure 1	\$0	
Expenditure 2	\$0	
Transfer	\$0	
Loan	\$0	
Ending Balance 6/30/18	\$98,173.94	

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EXHIBIT B - IMPACT FEE 188 & 253

Road Improvements (188)	Amount	Description
Beginning Balance 7/1/17	\$3,921,046.28	Balance Forward
Fees Collected	\$1,798,348.70	
Interest Earned	\$56,399.27	
Expenditure 1	(\$403,786.65)	BOS Approved Road Projects N Beale Rd & Public Works Corporation Yard
Expenditure 2	\$0	
Loan*	\$0	
Loan	\$0	
Ending Balance 6/30/18	\$5,372,007.60	

Drainage (253)	Amount	Description
Beginning Balance 7/1/17	\$1,466,244.40	Balance Forward
Fees Collected	\$109,365.07	
Interest Earned	\$19,181.41	
Expenditure 1	\$0	
Expenditure 2	\$0	
Ending Balance 6/30/18	\$1,594,790.88	

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EXHIBIT C

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

There are no impact fee funds with unexpended fees for more than five years during this time period.

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EXHIBIT D – COUNTYWIDE DEVELOPMENT IMPACT FEES

Countywide Fee Schedule

Item	Full Fee	Implemented Amount
<i>Unincorporated Areas</i>		
Residential	<i>Per Sq. Ft.</i>	<i>Per Sq. Ft.</i>
Single Family	\$3.87	\$3.87
Multifamily	\$3.87	\$3.87
Nonresidential		
	<i>Per Sq. Ft.</i>	<i>Per Sq. Ft.</i>
Commercial	\$4.02	\$4.02
Office/Institutional	\$3.80	\$3.80
Industrial	\$1.41	\$1.41
Agricultural	\$0.77	\$0.77
<i>Incorporated Areas</i>		
Residential	<i>Per Sq. Ft.</i>	<i>Per Sq. Ft.</i>
Single Family	\$0.92	\$0.92
Multifamily	\$0.92	\$0.92
Nonresidential		
	<i>Per Sq. Ft.</i>	<i>Per Sq. Ft.</i>
Commercial	\$0.61	\$0.61
Office/Institutional	\$0.49	\$0.49
Industrial	\$0.24	\$0.24
Agricultural	\$0.16	\$0.16

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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

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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

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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

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EXHIBIT D - DRAINAGE

Drainage Fee Schedule – South Yuba Master Plan

Item	Full Fee
Residential	<i>Per Unit</i>
Single Family	\$1,551.18
Multifamily	\$776.13
Nonresidential	<i>Per Sq. Ft.</i>
Commercial	\$1.40
Office/Institutional	\$1.40

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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 \$1,488,974.11. 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*
<i>*Actual interest will be applied at the end of each fiscal year.</i>	

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 \$2,372,852.27. 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*

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

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 \$2,254,015.

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)	
	Balance Remaining:	\$2,254,015

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