

FY 2020-2021

Development Impact Fee Annual Report



December 2021

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I. Introduction

This report contains certain information required to be filed annually by the County of Yolo (the “County”) in accordance with the Mitigation Fee Act, commencing with Section 66000 of the California Government Code. The reporting requirements set forth in the Mitigation Fee Act (the “Act”) are applicable to the impact fees imposed on new development in the County. The Act requires that a public agency, on an annual basis, make available to the public within 180 days after the last day of each fiscal year the following information for the past fiscal year:

- 1) A brief description of the type of fee in the account or fund.
- 2) The amount of the fee.
- 3) The beginning and ending balance of each account or fund.
- 4) The amount of the fees collected and the interest earned.
- 5) 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.
- 6) An identification of an approximate date by which the construction of the public improvement(s) will commence if the County determines that sufficient funds have been collected to complete financing of an incomplete public improvement(s), and the public improvement(s) remains incomplete.
- 7) A description of each interfund transfer or loan made from the account or fund, if any, 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 interest rate that the account or fund will receive on the loan.
- 8) The amount of refunds made pursuant to subdivision (e) of Section 66001 of the Government Code and any allocations pursuant to subdivision (f) of Section 66001.

The County shall review the information provided in this report at the next regularly scheduled public meeting not less than 15 days after the information is made available to the public. A notice specifying the time and place of the meeting, including the address where this information may be reviewed, shall be mailed at least 15 days prior to the meeting to any interested party who files a written request with the County to receive notification of such meeting.

In addition to the requirements set forth above, Section 66001(e) of the Government Code states that when sufficient funds have been collected to complete financing on incomplete public improvements, and the public improvements remain incomplete, the County shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon. However, Section 66001(f) states that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the County, after a public hearing, notice of which has been published and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected and which serves the project on which the fee was originally imposed.

Facilities to be Funded by Development Impact Fees

The Act explicitly dictates how impact fees are to be spent by the jurisdiction imposing the fee. Section 66006 of the California Government Code specifies that the impact fees collected by the County shall be deposited in a separate capital facilities account or fund so that any commingling of impact fees with other revenues and funds does not occur. Furthermore, Section 66008 specifies that the impact fees can only be used for the purpose for which the fees were collected.

II. Annual Reporting Requirements

The annual reporting required by the County pursuant to the Act for the fiscal year ending June 30, 2021 are as follows:

- 1) **A brief description of the fees** imposed by the County is provided below:
 - a. **Countywide Public Protection Fee:** The purpose of this fee is to ensure that new development funds its fair share of Countywide Public Protection facilities. The County will use the Countywide Public Protection Fee revenue to expand certain facilities for various County offices, including the district attorney, probation, jail, and animal control facilities.
 - b. **Health and Human Services Fee:** The County will use the Health and Human Services Fee revenue to expand health and human service facilities to serve new development.
 - c. **Library Fee:** The County will use the Library Fee revenue to expand library facilities to serve new development.
 - d. **County Parks and Open Space Fee:** The County will use the County Parks and Open Space Fee revenue to expand park facilities to serve new development.
 - e. **Sheriff Patrol and Investigation Fee:** The County will use the Sheriff Patrol and Investigation Fee revenue to expand sheriff facilities to serve new development.
 - f. **County Administration, Information Technology, Planning, and Public Works Facilities Fee:** The County will use the County Administration, Information Technology, Planning, and Public Works Facilities Fee (“County Administration Fee”) revenue to expand administration facilities to serve new development.

g. **Facility Planning and Study Fee:** The purpose of this fee is to ensure new development funds its fair share of the ongoing administration of the County's Development Impact Fee Program.

2) **The amount of the fees** mentioned above is provided in Appendix A.

3) **The balance of each development impact fee fund** at the beginning of fiscal year 2020-21 was as follows:

i.	Countywide Public Protection Fee:	\$6,849,825
ii.	Health and Human Services Fee:	\$1,739,497
iii.	Library Fee:	\$2,309,528
iv.	County Parks and Open Space Fee:	\$517,341
v.	Sheriff Patrol and Investigation Fee:	\$422,559
vi.	County Administration Fee:	\$3,146,029
vii.	Facility Planning and Study Fee:	\$1,214,764
viii.	Esparto Park DIF	\$8,111

4) **The balance of each development impact fee fund** at the end of fiscal year 2020-21 was as follows:

i.	Countywide Public Protection Fee:	\$8,484,471
ii.	Health and Human Services Fee:	\$2,118,766
iii.	Library Fee:	\$2,936,005
iv.	County Parks and Open Space Fee:	\$704,771
v.	Sheriff Patrol and Investigation Fee:	\$463,297
vi.	County Administration Fee:	\$3,799,377
vii.	Facility Planning and Study Fee:	\$1,345,577
viii.	Esparto Park DIF	\$8,207

5) **The amount of fees collected** during fiscal year 2020-21 was as follows:

i. Countywide Public Protection Fee:	\$1,595,384
ii. Health and Human Services Fee:	\$360,604
iii. Library Fee:	\$601,612
iv. County Parks and Open Space Fee:	\$181,660
v. Sheriff Patrol and Investigation Fee:	\$36,291
vi. County Administration Fee:	\$619,461
vii. Facility Planning and Study Fee:	\$118,040
viii. Esparto Park DIF	\$13

6) **The amount of interest earned** during fiscal year 2020-21 was as follows:

i. Countywide Public Protection Fee:	\$77,506
ii. Health and Human Services Fee:	\$19,475
iii. Library Fee:	\$25,987
iv. County Parks and Open Space Fee:	\$6,040
v. Sheriff Patrol and Investigation Fee:	\$4,625
vi. County Administration Fee:	\$35,339
vii. Facility Planning and Study Fee:	\$13,289
viii. Esparto Park DIF	\$86

7) **An identification of each public improvement** on which fees were expended and the amount of the expenditures on each improvement for fiscal year 2020-21 is shown in Appendix B of this report. A total of \$42,593 was spent in fiscal year 2020-21 on the DA building debt payment (\$35,000) and the required five-year update to the Development Impact Fee Study (\$7,593).

8) **The approximate date by which the construction of the public improvement(s) will commence if the County determines that sufficient funds have been collected to complete financing of an incomplete public improvement(s).** As of June 30, 2021, sufficient funds have not been collected to complete public improvements for which the fees have been established.

- 9) **A description of each interfund transfer or loan made from the account or fund, if any, 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 interest rate that the account or fund will receive on the loan.** For fiscal year 2020-21, no interfund loans occurred.
- 10) **The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001 of the Government Code.** During this past fiscal year, no refunds were made pursuant to the Government Code Section 66001.

APPENDIX A

Current County Fee Schedule

	Single Family	Multi Family	Commercial	Office	Industrial	Warehouse
Co Public Protection	\$ 1,724.00	\$ 1,278.00	\$ 357.00	\$ 475.00	\$ 238.00	\$ 143.00
Health & Human Services	\$ 398.00	\$ 295.00				
Library	\$ 1,257.00	\$ 932.00				
Co Parks & Open Space	\$ 285.00	\$ 211.00				
Sheriff Patrol	\$ 774.00	\$ 574.00	\$ 160.00	\$ 213.00	\$ 107.00	\$ 64.00
County Admin	\$ 1,917.00	\$ 1,421.00	\$ 397.00	\$ 528.00	\$ 265.00	\$ 159.00
Traffic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 6,355.00	\$ 4,711.00	\$ 914.00	\$ 1,216.00	\$ 610.00	\$ 366.00
PFF Program Admin (2.5%)	\$ 160.00	\$ 119.00	\$ 22.00	\$ 31.00	\$ 16.00	\$ 9.00
TOTAL	\$ 6,515.00	\$ 4,830.00	\$ 936.00	\$ 1,247.00	\$ 626.00	\$ 375.00

APPENDIX B

Expenditure Details for Fiscal Year 2020-21

COUNTY OF YOLO
DEVELOPMENT FEE FUND ACTIVITY
FUND # 1102
FOR FYE JUNE 30, 2021

	7/1/2020 BALANCE	FEES FY 20-21	INTEREST FY 20-21	TOTAL REVENUE	EXPENDITURES	6/30/2021 BALANCE
100000-0000 CASH IN TREASURY	\$ -	-	-	-	-	\$ -
101000-0017 17 RC-DIF FACILITY PLANNING	1,214,764	118,040	13,289	131,328	(515)	1,345,577
101000-0018 18 RC-DIF CW PUBLIC PROTECTION	6,849,825	1,595,384	77,506	1,672,890	(38,244)	8,484,471
101000-0019 19 RC-DIF HEALTH & HUMAN SRVC	1,739,497	360,604	19,475	380,079	(810)	2,118,766
101000-0020 20 RC-DIF LIBRARY	2,309,528	601,612	25,987	627,599	(1,122)	2,936,005
101000-0021 21 RC-DIF SHER PATROL-INVEST SVC	422,559	36,291	4,625	40,915	(177)	463,297
101000-0022 22 RC-DIF PARKS AND OPEN SPACE	517,341	181,660	6,040	187,700	(270)	704,771
101000-0023 23 RC-CO ADMIN, IT, PPW	3,146,029	619,461	35,339	654,800	(1,452)	3,799,377
101000-0192 192 RC-ESPARTO PARK DIF	8,111	13	86	99	(3)	8,207
TOTALS	\$ 16,207,654	\$ 3,513,065	\$ 182,347	\$ 3,695,410	\$ (42,593)	\$ 19,860,471

<u>PUBLIC IMPROVEMENT PROJECT</u>	<u>COST OF TOTAL PROJECT</u>	<u>PY DIF FUNDING</u>	<u>20-21 DIF FUNDING</u>	<u>TOTAL DIF FUNDING</u>	<u>TOTAL % DIF FUNDING OF PROJECT</u>
WINTERS LIBRARY	\$ 4,917,820	3,182,800	-	\$ 3,182,800	64.72%
TURNER (WEST SAC) LIBRARY	\$ 6,478,347	6,160,852	-	\$ 6,160,852	95.10%
YOLO BRANCH LIBRARY	\$ 4,000,000	300,000	-	\$ 300,000	7.50%
LIBRARY FACILITIES MASTER PLAN	\$ 25,000	22,069	-	\$ 22,069	88.28%
DIF STUDY	\$ 29,663	54,891	7,593	\$ 62,484	210.65%
JAIL EXPANSION AB 900 MATCH	\$ 80,934,296	1,620,000	-	\$ 1,620,000	2.00%
JUVENILE DETENTION FACILITIES SB81	\$ 7,724,828	1,277,778	-	\$ 1,277,778	16.54%
MEGABYTE - (Annual debt payments)	\$ 665,000	497,314	-	\$ 497,314	74.78%
DA BUILDING - (Annual debt payments)	\$ 3,311,359	1,007,472	35,000	\$ 1,042,472	31.48%
ESPARTO PARK AND POOL	\$ 5,086,770	214,086	-	\$ 214,086	4.21%
YOLO COUNTY COURTHOUSE	\$ 12,694,109	600,000	-	\$ 600,000	4.73%
	\$ 125,867,192	\$ 14,937,262	\$ 42,593	\$ 14,979,855	