

FY 2021-2022

Development Impact Fee Annual Report



Shapree Butler

December 2022

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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, 2022 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 2021-22 was as follows:

i.	Countywide Public Protection Fee:	\$8,484,472.39
ii.	Health and Human Services Fee:	\$2,118,766.06
iii.	Library Fee:	\$2,936,004.09
iv.	County Parks and Open Space Fee:	\$704,771.11
v.	Sheriff Patrol and Investigation Fee:	\$463,297.71
vi.	County Administration Fee:	\$3,799,375.81
vii.	Facility Planning and Study Fee:	\$1,345,577.77
viii.	Esparto Park DIF	\$8,207

4) **The balance of each development impact fee fund** at the end of fiscal year 2021-22 was as follows:

i.	Countywide Public Protection Fee:	\$9,913,272
ii.	Health and Human Services Fee:	\$2,376,411
iii.	Library Fee:	\$2,276,991
iv.	County Parks and Open Space Fee:	\$789,261
v.	Sheriff Patrol and Investigation Fee:	\$482,292
vi.	County Administration Fee:	\$4,306,202
vii.	Facility Planning and Study Fee:	\$1,173,283
viii.	Esparto Park DIF	\$8,042

5) **The amount of fees collected** during fiscal year 2021-22 was as follows:

i. Countywide Public Protection Fee:	\$1,637,273
ii. Health and Human Services Fee:	\$307,274
iii. Library Fee:	\$409,192
iv. County Parks and Open Space Fee:	\$101,011
v. Sheriff Patrol and Investigation Fee:	\$28,942
vi. County Administration Fee:	\$596,972
vii. Facility Planning and Study Fee:	\$209,591
viii. Esparto Park DIF	\$0

6) **The amount of interest earned** during fiscal year 2021-22 was as follows:

i. Countywide Public Protection Fee:	\$57,956
ii. Health and Human Services Fee:	\$14,239
iii. Library Fee:	\$19,868
iv. County Parks and Open Space Fee:	\$4,691
v. Sheriff Patrol and Investigation Fee:	\$3,015
vi. County Administration Fee:	\$25,588
vii. Facility Planning and Study Fee:	\$9,054
viii. Esparto Park DIF	\$52

7) **An identification of each public improvement** on which fees were expended and the amount of the expenditures on each improvement for fiscal year 2021-22 is shown in Appendix B of this report. A total of \$1,364,813 was spent in fiscal year 2021-22 on the Yolo Branch Library 1,000,000, Development Impact Fee (DIF) Study \$14,813 and on 100 W. Court Improvement project \$350,000.

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, 2022, 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 2021-22, 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 2021-22

COUNTY OF YOLO
DEVELOPMENT FEE FUND ACTIVITY
FUND # 1102
FOR FYE JUNE 30, 2022

		7/1/2021 BALANCE	FEES FY 21-22	INTEREST FY 21-22	TOTAL REVENUE	EXPENDITURES	6/30/2022 BALANCE
100000-0000	CASH IN TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101000-0017	17 RC-DIF FACILITY PLANNING	1,345,577.77	209,591	9,054	218,645	(390,939.73)	1,173,283
101000-0018	18 RC-DIF CW PUBLIC PROTECTION	8,484,472.39	1,637,273	57,956	1,695,229	(266,428.93)	9,913,272
101000-0019	19 RC-DIF HEALTH & HUMAN SRVC	2,118,766.06	307,274	14,239	321,514	(63,868.39)	2,376,411
101000-0020	20 RC-DIF LIBRARY	2,936,004.09	409,192	19,868	429,059	(1,088,072.35)	2,276,991
101000-0021	21 RC-DIF SHER PATROL-INVEST SVC	463,297.71	28,942	3,015	31,956	(12,962.07)	482,292
101000-0022	22 RC-DIF PARKS AND OPEN SPACE	704,771.11	101,011	4,691	105,702	(21,212.15)	789,261
101000-0023	23 RC-CO ADMIN, IT, PPW	3,799,375.81	596,972	25,588	622,560	(115,733.41)	4,306,202
101000-0192	192 RC-ESPARTO PARK DIF	8,207		52	52	(216.13)	8,042
	TOTALS	\$ 19,860,472	\$ 3,290,253	\$ 134,463	\$ 3,424,716	\$ (1,959,433)	\$ 21,325,754

	COST OF TOTAL PROJECT	PY DIF FUNDING	21-22 DIF FUNDING	TOTAL DIF FUNDING	TOTAL % DIF FUNDING OF PROJECT
<u>PUBLIC IMPROVEMENT 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	1,000,000	\$ 1,300,000	32.50%
LIBRARY FACILITIES MASTER PLAN DIF STUDY	25,000 29,663	\$ 22,069 \$ 62,484	14,813	\$ 22,069 \$ 77,297	88.27% 260.59%
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	\$ 1,042,472		\$ 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%
100 W COURT IMPROVEMENT	1,340,000		350,000	\$ 350,000	26.12%
	\$ 127,207,191	\$14,979,854	\$ 1,364,813	\$ 16,344,667	