



DEVELOPMENTAL IMPACT FEE ANNUAL REPORT

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BY:
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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 (“Act”). The reporting requirements set forth in the Act apply to the impact fees imposed on new development in the County. Section 66006 of 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:

- 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.
 - a. (i) 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.
 - b. (ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.
 - c. (iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.
- 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.

The County shall review the information provided in this report at the next regularly scheduled public meeting not less than 30 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, 2024, 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.

- h. **Esparto Park Development Impact Fee (DIF):** The County will use this fee to provide new and expanded parks services to serve new development in and around Esparto.
- i. **In-Lieu Agricultural Mitigation Fee:** The County will use this fee to purchase conservation easements to conserve agricultural lands.

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 2023-24 was as follows:

i. Countywide Public Protection Fee:	\$ 11,981,678.70
ii. Health and Human Services Fee:	\$ 2,883,489.99
iii. Library Fee:	\$ 2,947,576.4.
iv. County Parks and Open Space Fee:	\$ 604,048.18
v. Sheriff Patrol and Investigation Fee:	\$ 542,436.18
vi. County Administration Fee:	\$ 4,576,464.11
vii. Facility Planning and Study Fee:	\$ 1,359,649.50
viii. Esparto Park DIF	\$ 8,425
ix. In-Lieu Agricultural Mitigation Fee:	\$ 477,559

4) The balance of each development impact fee fund at the end of fiscal year 2023-234 was as follows:

i. Countywide Public Protection Fee:	\$ 13,537,783.54
ii. Health and Human Services Fee:	\$ 3,244,341.38
iii. Library Fee:	\$ 419,300.30
iv. County Parks and Open Space Fee:	\$ 769,744.46

v. Sheriff Patrol and Investigation Fee:	\$ 583,219.34
vi. County Administration Fee:	\$ 5,179,054.26
vii. Facility Planning and Study Fee:	\$ 1,450,438.76
viii. Esparto Park DIF	\$8,707.59
ix. In-Lieu Agricultural Mitigation Fee:	\$501,116

5) The amount of fees collected during fiscal year 2023-24 was as follows:

i. Countywide Public Protection Fee:	\$ 1,149,379
ii. Health and Human Services Fee:	\$ 263,025
iii. Library Fee:	\$ 475,015
iv. County Parks and Open Space Fee:	\$ 144,829
v. Sheriff Patrol and Investigation Fee:	\$ 22,487
vi. County Administration Fee:	\$ 447,200
vii. Facility Planning and Study Fee:	\$ 83,091
viii. Esparto Park DIF	\$0
ix. In-Lieu Agricultural Mitigation Fee:	\$0

6) The amount of interest earned during fiscal year 2023-24 was as follows:

i. Countywide Public Protection Fee:	\$ 409,965
ii. Health and Human Services Fee:	\$ 98,603
iii. Library Fee:	\$ 96,810
iv. County Parks and Open Space Fee:	\$ 21,051
v. Sheriff Patrol and Investigation Fee:	\$ 18,436

vi. County Administration Fee:	\$ 156,630
vii. Facility Planning and Study Fee:	\$ 46,320
viii. Esparto Park DIF	\$ 285
ix. In-Lieu Agricultural Mitigation Fee:	\$ 23,557

7) **An identification of each public improvement** on which fees were expended and the amount of the expenditures on each improvement for fiscal year 2023-24 is shown in Appendix B of this report. Last fiscal year, a total of \$3,250,000 was spent, including \$150,00 for the GSD – Space Planning and \$3,100,000 for the South Davis Library project.

8) **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.** “The County has determined that there are no improvements for which 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.”

- a. **(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.**
 - i. 100 W COURT IMPROVEMENT – Construction began in 2021 and ended in 2022.
 - ii. KNIGHTS LANDING PARK – Construction began in March 2024 and was completed by November 2024.

b. **(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.** For Fiscal year 2023-2024, no capital projects were delayed.

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 on 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 2023-24, 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 2023 – 2024

COUNTY OF YOLO
DEVELOPMENT FEE FUND ACTIVITY
FUND # 1101
FOR FYE JUNE 30, 2024

	7/1/2023 BALANCE	FEES FY 23/24	INTEREST FY 23/24	TOTAL REVENUE	EXPENDITURES	6/30/2024 BALANCE
100000 CASH IN TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101040 RC-DIF FACILITY PLANNING	1,359,649.50	83,091	46,320	129,411	(38,621.73)	1,450,438.76
101041 RC-DIF C W PUBLIC PROTECTION	11,981,678.70	1,149,379	409,965	1,559,344	(3,239.47)	13,537,783.54
101042 RC-DIF HEALTH & HUMAN SERVICES	2,883,489.99	263,025	98,603	361,628	(776.34)	3,244,341.38
101043 RC-DIF LIBRARY	2,947,576.40	475,015	96,810	571,824	(3,100,100.33)	419,300.30
101044 RC-DIF SHER PATROL-INVEST SVC	542,436.18	22,487	18,436	40,923	(139.56)	583,219.34
101045 RC-DIF PARKS AND OPEN SPACE	604,048.69	144,829	21,051	165,880	(184.19)	769,744.46
101046 RC-DIF CO ADMIN, IT, PPW	4,576,464.11	447,200	156,630	603,829	(1,239.30)	5,179,054.26
101047 RC-ESPAR TO PARK DIF	8,425	(0)	285	284	(2.08)	8,707.59
In-Lieu Agricultural Mitigation Fee	477,559	-	23,557	23,557	-	501,116.00
TOTALS	\$ 25,381,327.81	\$ 2,585,024.35	\$ 871,656.47	\$ 3,456,680.82	\$ (3,144,303.00)	\$ 25,693,705.63

Prior year info:

<u>PUBLIC IMPROVEMENT PROJECT</u>	<u>COST OF TOTAL PROJECT</u>	<u>PY DIF FUNDING</u>	<u>22-23DIF FUNDING</u>	<u>23-24DIF 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'S AC) LIBRARY	6,478,347	6,160,852			6,160,852	95.10%
YOLO BRANCH LIBRARY	4,000,000	1,300,000			1,300,000	32.50%
LIBRARY FACILITIES MASTER PLAN	25,000	22,069			22,069	88.27%
DIF STUDY	29,663	77,297			77,297	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%
ESPAR TO 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	2,345,041	350,000	544,908		894,908	38.16%
KNIGHTS LANDING PARK	5,755,176	-	362,429		362,429	6.30%
GS D-SPACE PLANNING	150,000	-		150,000	150,000	100.00%
SOUTH DAVIS LIBRARY	21,330,051	-		3,100,000	3,100,000	14.53%
	\$ 155,447,459	\$ 16,344,667	\$ 907,337	\$ 3,250,000	\$ 20,502,004	