

The Economics of Land Use



Final Report

Five-Year Report

Prepared for:

Yuba County

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1. EXECUTIVE SUMMARY

This report presents information on the Yuba County (County) Capital Facilities Fee Program. Government Code Section 66000 et. seq., also known as AB1600, requires local agencies to submit annual and 5-year reports detailing the status of their development impact fees. Pursuant to Government Code Section 66000, for the fifth fiscal year following the first deposit into the account or fund, and every 5 years after that, the local agency is required to make specific findings with respect to the portion of the account or fund remaining unexpended, whether committed or uncommitted. The information in this report is presented to comply with the 5-year reporting requirements described above for the County Capital Facilities Fees.

Development impact fees are a form of exaction imposed by local government on new development. Development impact fees are established to require development to pay its proportionate share of infrastructure and public facility costs. Development impact fees most commonly are paid in cash by the project developer and are a condition of receiving a building permit or subdivision map approval. Impact fees must be set based on an established relationship (i.e., nexus) between the impact of new development on public infrastructure and the cost of providing that infrastructure. Development impact fees also are referred to as AB1600 fees, after the legislation which established the initial standards for calculating and imposing development impact fees on new development.

County Capital Facilities Fees

The June 16, 1992, Development Impact Fee Report, by David M. Griffith and Associates, LTD, originally established the County Capital Facilities Fee Program. Subsequently, the Capital Facilities Fee Program was updated by the 2004 Yuba County Impact Fee Update Report (2004 County Report), which was prepared by MAXIMUS, Inc. The 2004 County Report calculated the impact fees by using the existing level of service standard-based impact fee calculation method, which is described in more detail in the following section.

Generally speaking, development impacts fees are established to protect the health and safety of the public by providing adequate infrastructure and public facilities. New development is charged an impact fee to help fund and pay for construction or needed expansion of capital improvements that are needed to mitigate the impacts of new development on public facilities. The County's Capital Facilities Fee Program funds certain capital improvements associated with general government, criminal justice, health and human services, libraries, law enforcement, and park improvements.

Fee Calculation Methodology

As outlined in the 2004 County Report, the Capital Facilities Fees are calculated using a version of the standard-based method. The standard-based method used to update the components of the Capital Facilities Fee Program is based on a ratio of facilities to users. Assumptions related to the maximum development potential in the study area are not taken into account while using this method. The standard-based method establishes a fee without committing to a particular

size of facility or particular capital improvement, thereby giving the County flexibility for determining which facilities fee revenue will fund.

It is important to note that the fee revenue generated from new development is not used to fund the cost of correcting existing deficiencies. The impact fees are based on the cost of providing a level of service that is no higher than the level of service provided to the existing community. The impact fees calculated in the 2004 County Report are based on the existing level of service, which is used in the standard-based method because this method allocates the value of existing facilities to existing development and uses the existing level of service as a basis for impact fee schedules.

Certain County functions provide services to the entire County, including the incorporated Cities of Marysville and Wheatland, while some functions only serve the unincorporated area. General government functions either serve the entire County or only serve the unincorporated area. **Chapter 2** provides more detail on general government functions.

The following components of the Capital Facilities Fee Program serve the entire County:

- General Government—countywide
- Criminal Justice
- Health and Human Services
- Libraries

The following components serve only the unincorporated areas of the County:

- General Government—unincorporated
- Law Enforcement
- Parks and Recreation

Purpose

This report contains information from July 1, 2005, to June 30, 2012, and is presented to comply with the 5-year reporting requirements contained in Government Code section 66000 et. seq. Please note that this report is not a budget document; rather, it is compiled to meet reporting requirements. Section 66000 requires that an agency establishing, increasing, or imposing impact fees must make the following findings:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.
3. Determine there is a reasonable relationship, or nexus, between the need for the public facility and the type of development on which the fee is imposed.

Development Impact Fee Data Sources

Development impact fee information included in this analysis came from the following sources:

1. 1992 County Development Impact Fee Report, dated June 16, 1992.
2. 2004 County Report, dated February 16, 2004.
3. County development impact fee and other accounting records.
4. EPS relied on County accounting and tracking of the amount of development impact fees collected and expended between July 1, 2005, and June 30, 2012. The County also provided EPS with the interest accrued on each Capital Facilities Fee component.

Organization of the Report

Each chapter focuses on a specific component of the Capital Facilities Fee Program, providing an overview and description of the fee program and the required findings for each fee component, according to Government Code Section 66000 et. seq. This report is organized as follows:

- **Chapter 2** discusses the general government component.
- **Chapter 3** discusses the criminal justice component.
- **Chapter 4** discusses the health and human services component.
- **Chapter 5** discusses the library component.
- **Chapter 6** discusses the law enforcement component.
- **Chapter 7** discusses the parks and recreation component.

2. GENERAL GOVERNMENT

Fee Program Overview and Description

Introduction

The general government component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's general government services. As detailed in the 2004 County Report, the major general government facilities are administrative and support departments, Planning and Building, Public Works, County Assessor, and County Recorder.

The capital assets needed to support most general government functions primarily consist of office space, furniture, fixtures and equipment, and vehicles. The Public Works Department maintenance function has a vast amount of construction and road maintenance equipment.

History

The general government component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 1**, the beginning balance of the general government fee on July 1, 2005, was approximately \$1.4 million, and the ending balance on June 30, 2012, was approximately \$165,000.

Table 2 details the expenditures made between 2005 and 2012. Major expenses from the general government component include approximately \$3.2 million for impact fee reconciliation (defined in greater detail in the "Fund Transfers" section below), \$146,000 to purchase a drum roller and chipper for Public Works, \$116,000 for an early termination fee to occupy space at the new Health and Human Services Facility, and \$48,000 to purchase a new snow plow for Public Works.

General government functions either serve the entire County, including the incorporated Cities of Marysville and Wheatland, or only serve the unincorporated area. Community Development, Public Works, Automotive Services, and Animal Control functions only serve the unincorporated area. The County provides contracted emergency animal care services for personnel costs only in Marysville. The remaining general government functions serve the entire County.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.

- **Use:** The purpose of the general government component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional general government facilities and equipment to support services needed by future development. The general government impact fee only funds facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees will be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003. Facilities and assets include office space, furniture, fixtures and equipment, vehicles, the 14th Street complex, maintenance buildings, and the courthouse.

The 2004 County Report calculated the general government impact fees by using the existing level of service standard-based impact fee calculation method. This method uses the existing level of service to provide additional general government facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the general government fee revenue will fund. At this time, the County does not have a detailed Capital Improvement Plan (CIP) for general government facilities. The following facilities are eligible for general government funding:

- Courthouse
- 14th Street Complex
- Maintenance Buildings and Equipment

As the County determines its responsibilities for future facilities, a more detailed CIP may be established.

Fund Transfers

In August 2011, the County Board of Supervisors recommended and approved the transfer of funds from the general government impact fee fund to three different County funds in anticipation of construction of the new Sheriff's facility. The County Board of Supervisors approved the transfers of \$127,188 from general government to law enforcement and \$327,057 from general government to criminal justice to account for restoration of interest earnings that should have been accumulating in each of those funds rather than in the general government fund. In addition, the County Board of Supervisors approved a transfer of \$2.25 million from the general government fund to the Public Facility Capital Outlay Fund for future County use on capital facilities such as the new Sheriff's facility. As shown on **Table 2**, all approved transfers were completed in Fiscal Year (FY) 2011/12.

Interfund Loans

No interfund loans have been made from the general government component of the fee.

- **Reasonable Relationship:** The reasonable relationship between the general government facility fee and the purpose for which it is charged is demonstrated in the 2004 County

Report. The general government fee funds capital improvements associated with the County's portion of general government services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.

- **Sources of Funding:** Fees paid into the general government portion of the Capital Facilities Fee Program are the major source of funding for general government capital improvements. **Table 3** identifies the current general government fee amounts by various land use categories.

General Government Fee Schedule

Table 3 shows the current schedule of the general government component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees were implemented at 10 percent of the total fee amount.

Table 1
Yuba County Five-Year Report
General Government Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
General Government Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$1,390,214
Revenue		
Fees Collected	<i>b</i>	\$1,748,722
Interest Earned	<i>c</i>	\$528,437
Total Revenue	<i>d = b + c</i>	\$2,277,159
Expenditures [1]	<i>e</i>	(\$3,502,998)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$164,375

"general"

Source: Yuba County.

[1] See Table 2.

Table 2
Yuba County Five-Year Report
General Government Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2007/08	\$115,982	In order to occupy space at the new Health & Human Services Facility, the department had to utilize early termination clause with the Feather River Center property owner.
2009/10	\$47,758	Purchase of snow plow for Public works.
2010/11	\$145,992	Purchase of drum roller and chipper for Public Works.
2010/11	\$1,808	Economic & Planning Systems
2011/12	\$3,190,307	Impact fee reconciliation fund transfers of \$2,245,753 to 200 Trust, \$127,188 to 186 Trust, \$327,057 to 183 Trust, \$490,309 to General Fund
2011/12	\$1,151	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital plan
Total	\$3,502,998	

"general_exp"

Source: Yuba County.

**Table 3
Yuba County Five-Year Report
General Government Fee Schedule**

General Govt.

Item	Full Fee	Implemented Amount [1]
Residential		
		----- <i>per unit</i> -----
Single-Family	\$935	\$935
Multifamily	\$873	\$873
Nonresidential		
		----- <i>per acre</i> -----
Neighborhood Shopping Center	\$6,222	\$622
Community Shopping Center	\$3,982	\$398
Commercial Strip Center	\$4,978	\$498
Regional Shopping Center	\$7,467	\$747
Restaurant	\$24,889	\$2,489
Auto Dealer	\$5,476	\$548
Neighborhood Office	\$7,467	\$747
Commercial Office	\$11,698	\$1,170
Medical Office	\$9,458	\$946
Financial Institutions	\$9,209	\$921
Light Industrial	\$4,978	\$498
Research and Development	\$6,720	\$672
Warehousing	\$2,987	\$299
Yard Use	\$747	\$75
Hotel/Motel	\$4,480	\$448

"gov_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.

3. CRIMINAL JUSTICE

Fee Program Overview and Description

Introduction

The criminal justice component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's portion of criminal justice services. As detailed in the 2004 County Report, the major criminal justice facilities are the District Attorney's Department, the Probation Department, the County Jail, and Juvenile Hall. Court facilities, which were included in the list of criminal justice facilities in the 1992 County Development Impact Fee Report are no longer applicable because the State has taken over responsibility for the courts.

Annually for the court facilities, the County continues to be responsible for making maintenance of effort payments to pay a portion (approximately 14 percent) of the building's annual maintenance and operations costs. Although these payments remain a County obligation, they are not eligible for the Capital Facilities Fee Program because they are maintenance costs and not capital facilities expenditures.

The capital assets needed to support most of the criminal justice function primarily consist of office space, furniture, fixtures and equipment, and vehicles. The correction and detention facilities require specialized facilities, such as jail and detention facilities.

History

The criminal justice component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 4**, the beginning balance of the criminal justice fee on July 1, 2005, was approximately \$1.9 million, and the ending balance on June 30, 2012, was approximately \$2.6 million.

Table 5 details the expenditures made between 2005 and 2012. Major expenses from the criminal justice component include \$1.8 million for the second phase of the courthouse expansion project and approximately \$1.7 million to purchase the Sheriff's operations facility. The \$1.7 million to purchase the Sheriff's facility is an interfund loan from criminal justice to the law enforcement fee component. Repayment to the criminal justice fund eventually will need to come from the law enforcement fund.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.

- **Use:** The purpose of the criminal justice component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional criminal justice facilities and equipment to support services needed by future development. The criminal justice impact fee only funds facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees will be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003. Facilities and assets include office space, furniture, fixtures and equipment, vehicles, the County jail, juvenile hall, and also may include interfund loans to other fee components.

The 2004 County Report calculated the criminal justice impact fees by using the existing level of service standard-based impact fee calculation method. This method uses the existing level of service to provide additional criminal justice facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the criminal justice fee revenue will fund. The County does not have a CIP. The following facilities are eligible for criminal justice funding:

- District Attorney
- Probation
- Juvenile Hall
- County Jail

As the County determines its responsibilities for future facilities, a more detailed CIP may be established. The current juvenile hall is deteriorating and will need to be replaced in the future. The criminal justice impact fee revenue will be used to fund replacement of juvenile hall. Grants and other funding sources also may be available to help fund replacement of juvenile hall.

Interfund Loans

As permitted by law, the County has exercised the option for an interfund loan from the criminal justice fund to the law enforcement fund. The loan was implemented to help fund a portion of the Sheriff's operations facility purchase price. The law enforcement fund is required to pay back the interfund loan to the criminal justice fund. The amount of the loan repayment could be reduced if a portion of the new Sheriff's facility were to be designated for criminal justice functions. This topic is discussed more under "Sources of Funding." As discussed in **Chapter 2**, in August 2011, the County Board of Supervisors approved an interfund transfer of \$327,057 from general government to criminal justice. As shown on **Table 2** in **Chapter 2**, the transfer from general government to criminal justice was completed in FY 2011/12. The revenue amount on **Table 4** reflects the interfund transfer amount.

County Jail Facility

The County funded its jail expansion through the use of Certificates of Participation (COPs) issued in the early 1990s. After updating the countywide impact fee program in 2004, County Counsel determined the portion of debt service on the Jail COPs funded by the general fund could be funded or reimbursed from the criminal justice portion of the countywide development impact fee.

Other Uses

In addition, the County is dealing with the public safety realignment law (Assembly Bill [AB] 109), which moves low-level, nonviolent offenders from State prisons to county jails. While there is some State funding associated with AB109, the County may have additional costs associated with the realignment. Funding from the State and other sources is being used to fund facilities associated with the realignment, but criminal justice fee revenue may be needed in the future. For example, the County currently occupies 3 portable structures to deal with increased public safety realignment demands. In the future, the County may need to perform site improvements to handle the increased demands of this program. These are eligible costs from the criminal justice facility fee.

- **Reasonable Relationship:** The reasonable relationship between the criminal justice facility fee and the purpose for which it is charged is demonstrated in the 2004 County Report. The criminal justice fee funds capital improvements associated with the County's portion of criminal justice services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.
- **Sources of Funding:** Fees paid into the criminal justice portion of the Capital Facilities Fee Program are the major source of funding for criminal justice capital improvements. **Table 6** identifies the current criminal justice fee amounts by various land use categories. In addition to fee revenues, loan repayment also will be a source of funding that will be available in the future. Loan repayment will come from future fee revenues collected by the County for the law enforcement component of the fee. At this time, repayment timing is uncertain, given uncertainty regarding the pace of future development (i.e., the pace of fee revenue collection) and prioritization for the use of future law enforcement fee revenues. As shown in **Table 4**, if loan repayment were completed today, the criminal justice fee component would have approximately \$4.3 million in its fund balance.

If a portion of the future law enforcement facility (for which criminal justice funds were loaned) were to be used for criminal justice functions, then a portion of the loan could be forgiven. In other words, if the loan did not exist and criminal justice was going to use 5 percent of the new law enforcement center, then the criminal justice fee component could fund 5 percent of the law enforcement facility cost. With the loan in place, the amount of the criminal justice obligation for the facility could be taken out of the loan that has already been made if that obligation amount is less than or equal to the loan amount.

Criminal Justice Fee Schedule

Table 6 shows the current schedule of the criminal justice component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees were implemented at 10 percent of the total fee amount.

Table 4
Yuba County Five-Year Report
Criminal Justice Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
Criminal Justice Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$1,940,616
Revenue		
Fees Collected/Fund Transfers [1]	<i>b</i>	\$4,280,462
Interest Earned	<i>c</i>	\$340,457
Total Revenue	<i>d = b + c</i>	\$4,620,919
Expenditures [2]	<i>e</i>	(\$3,916,679)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$2,644,857
Interfund Transfers [3]		
Loans to Law Enforcement (2010/11)	<i>g</i>	(\$1,689,941)
Source of Funding for Future Improvements		
Criminal Justice Fund Balance	<i>h = f</i>	\$2,644,857
Interfund Loan Repayment	<i>i = -g</i>	\$1,689,941
Total Source of Funding for Future Improvements	<i>j = h + i</i>	\$4,334,798

"criminal"

Source: Yuba County.

[1] Includes FY 2011/12 interfund transfer of \$327,057 from the general government fee component.

[2] See Table 5.

[3] Repayment may be reduced if a portion of the sheriff's facility is designated for criminal justice functions.

Table 5
Yuba County Five-Year Report
Criminal Justice Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2005/06	\$1,800,000	2nd Phase of Courthouse Space Expansion Project. Project expends include, architectural studies, plans, etc. to date. Project changed from expansion to purchase of new Sheriffs Facility. Unexpended funds are currently located in 200 Capital Improvement Trust and will be used for improvements of newly purchased Sheriffs Facility.
2008/09	\$277,834	Annual COP payment for Jail Construction. All payments prior to this were paid from the General Fund.
2008/10	\$6,700	Partial COP payment for Jail Construction. Remainder was paid from the General Fund.
2010/11	\$1,689,941	Purchase of Sheriff's Operations Facility located at 720 Yuba Street, Marysville.
2010/11	\$311	Economic & Planning Systems
2011/12	\$140,000	Replace Sheriff Patrol Cars
2011/12	\$1,893	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital Plan
Total	\$3,916,679	

"cj_exp"

Source: Yuba County.

Table 6
Yuba County Five-Year Report
Criminal Justice Fee Schedule

Criminal Justice

Item	Full Fee	Implemented Amount [1]
Residential		
	----- <i>per unit</i> -----	
Single-Family	\$1,153	\$1,153
Multifamily	\$1,076	\$1,076
Nonresidential		
	----- <i>per acre</i> -----	
Neighborhood Shopping Center	\$7,671	\$767
Community Shopping Center	\$4,910	\$491
Commercial Strip Center	\$6,137	\$614
Regional Shopping Center	\$9,206	\$921
Restaurant	\$30,686	\$3,069
Auto Dealer	\$6,751	\$675
Neighborhood Office	\$9,206	\$921
Commercial Office	\$14,422	\$1,442
Medical Office	\$11,661	\$1,166
Financial Institutions	\$11,354	\$1,135
Light Industrial	\$6,137	\$614
Research and Development	\$8,285	\$829
Warehousing	\$3,682	\$368
Yard Use	\$921	\$92
Hotel/Motel	\$5,524	\$552

"cj_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.

4. HEALTH AND HUMAN SERVICES

Fee Program Overview and Description

Introduction

The health and human services component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's health and human services. As detailed in the 2004 County Report, major health and human services are provided by the County Health and Human Services Department. The capital assets needed to support most health and human services functions primarily consist of physical building space, furniture, fixtures, equipment, and vehicles.

History

The health and human services component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 7**, the beginning balance of the health and human services fee on July 1, 2005, was approximately \$613,000, and the ending balance on June 30, 2012, was approximately \$206,000.

Table 8 details the expenditures made between 2005 and 2012. The major expense from the health and human services component was approximately \$1 million for modular workstations and the associated office furnishing for the new Health and Human Services Facility. The facility configuration required modular workstations to maximize workspace.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.
- **Use:** The purpose of the health and human services component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional health and human services facilities and equipment to support services needed by future development. The health and human services impact fee only funds facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003. Facilities and assets include office space, furniture, fixtures and equipment, and vehicles.

The 2004 County Report calculated the health and human services impact fees by using the existing level of service standard-based impact fee calculation method. This method uses the existing level of service to provide additional health and human services facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the health and human services fee revenue will fund. At this time, the County does not have a detailed CIP for health and human services. The following facilities are eligible for health and human services funding:

- Health Services
- County Health Clinic

As the County determines its responsibilities for future facilities, a more detailed CIP may be established.

Interfund Loans

The County has not exercised the option for an interfund loan from the health and human services fund.

- **Reasonable Relationship:** The reasonable relationship between the health and human services facility fee and the purpose for which it is charged is demonstrated in the 2004 County Report. The health and human services fee funds capital improvements associated with the County's portion of health and human services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.
- **Sources of Funding:** Fees paid into the health and human services portion of the Capital Facilities Fee Program are the major source of funding for health and human services capital improvements. **Table 9** identifies the current health and human services fee amounts by various land use categories.

Health and Human Services Fee Schedule

Table 9 shows the current schedule of the health and human services component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees were implemented at 10 percent of the total fee amount.

Table 7
Yuba County Five-Year Report
Health and Human Services Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
Health and Human Services Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$612,508
Revenue		
Fees Collected	<i>b</i>	\$535,731
Interest Earned	<i>c</i>	\$75,471
Total Revenue	<i>d = b + c</i>	\$611,202
Expenditures [1]	<i>e</i>	(\$1,017,785)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$205,925

"health"

Source: Yuba County.

[1] See Table 8.

Table 8
Yuba County Five-Year Report
Health and Human Services Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2006/07	\$1,017,497	Modular workstations and associated office furnishings for new Health & Human Services Facility. Facility configuration requires modular workstations to maximize workspace.
2010/11	\$100	Economic & Planning Systems
2011/12	\$189	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital Plan
Total	\$1,017,785	

"health_ex"

Source: Yuba County.

**Table 9
Yuba County Five-Year Report
Health and Human Services Fee Schedule**

Health/ Human Services

Item	Full Fee	Implemented Amount [1]
Residential		
	----- <i>per unit</i> -----	
Single-Family	\$352	\$352
Multifamily	\$329	\$329
Nonresidential		
	----- <i>per acre</i> -----	
Neighborhood Shopping Center	\$2,344	\$234
Community Shopping Center	\$1,500	\$150
Commercial Strip Center	\$1,875	\$188
Regional Shopping Center	\$2,813	\$281
Restaurant	\$9,377	\$938
Auto Dealer	\$2,063	\$206
Neighborhood Office	\$2,813	\$281
Commercial Office	\$4,407	\$441
Medical Office	\$3,563	\$356
Financial Institutions	\$3,470	\$347
Light Industrial	\$1,875	\$188
Research and Development	\$2,532	\$253
Warehousing	\$1,125	\$113
Yard Use	\$281	\$28
Hotel/Motel	\$1,688	\$169

"health_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.

5. LIBRARY

Fee Program Overview and Description

Introduction

The library component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's library services. As detailed in the 2004 County Report, the major library facility is the main library in Marysville, the only fixed facility operated by the County. The County Library building is 25,000 square feet and was built in 1977. The capital assets needed to support most of the library function primarily consist of space, furniture, fixtures, and equipment.

History

The library component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 10**, the beginning balance of the library fee on July 1, 2005, was approximately \$638,000, and the ending balance on June 30, 2012, was approximately \$1.3 million.

Table 11 details the expenditures made between 2005 and 2012. Major expenses from the library component include approximately \$64,000 and \$76,000 for approved capital library projects, \$50,000 for the purchase of reference materials because of increased patronage, and \$15,000 to place a Bokomaten (automated library unit) in the Wheatland Community Center. The Bokomaten allows patrons in the Wheatland/South County area access to library materials. The library component is a countywide function that serves the unincorporated areas, as well as the Cities of Marysville and Wheatland. The impact fees calculated in the 2004 County Report applied to all development in the County, including development in Marysville and Wheatland. The County does not impose library impact fees on new development in the Cities of Marysville and Wheatland. The County may address imposing library impact fees on new development in those cities during the next library impact fee update.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.
- **Use:** The purpose of the library component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional library facilities and equipment to support services needed by future development. The library impact fee only funds facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003. Facilities and assets include space, furniture, fixtures and equipment, vehicles, and the County Library.

The 2004 County Report calculated the library impact fees by using the existing level of service standard-based impact fee calculation method. This method uses the existing level of service to provide additional library facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the library fee revenue will fund. The County does not have a CIP. County library facilities are eligible for library funding.

The County is exploring using a Marysville Joint Unified School District library for public access. The school district is requesting an impact fee contribution in exchange for public access. As the County determines its responsibilities for future facilities, a more detailed CIP may be established.

Interfund Loans

The County has not exercised the option for an interfund loan from the library fund.

- **Reasonable Relationship:** The reasonable relationship between the library facility fee and the purpose for which it is charged is demonstrated in the 2004 County Report. The library fee funds capital improvements associated with library services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.
- **Sources of Funding:** Fees paid into the library portion of the Capital Facilities Fee Program are the major source of funding for library capital improvements. **Table 12** identifies the current library fee amounts by various land use categories.

Library Fee Schedule

Table 12 shows the current schedule of the library component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees were implemented at 10 percent of the total fee amount.

Table 10
Yuba County Five-Year Report
Library Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
Library Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$638,457
Revenue		
Fees Collected	<i>b</i>	\$630,749
Interest Earned	<i>c</i>	\$226,539
Total Revenue	<i>d = b + c</i>	\$857,288
Expenditures [1]	<i>e</i>	(\$213,721)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$1,282,025

"library"

Source: Yuba County.

[1] See Table 11.

Table 11
Yuba County Five-Year Report
Library Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2005/06	\$50,000	Purchase of reference materials due to increased patronage.
2007/08	\$15,000	Construction costs to place Bokomaten (automated library unit) at Wheatland Community Center. Allows patrons in Wheatland/South County to access library materials. Bokomaten unit purchased by State Library Grant.
2007/08	\$5,880	Purchase new book drop box. Due to increased patronage, former box could not accommodate amount of book returns.
2010/11	\$765	Economic & Planning Systems
2011/12	\$63,990	Portion of Approved Capital Library Projects
2011/12	\$1,356	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital Plan
2011/12	\$76,730	Portion of Approved Capital Library Projects
Total	\$213,721	

"lib_exp"

Source: Yuba County.

Table 12
Yuba County Five-Year Report
Library Fee Schedule

Library

Item	Full Fee	Implemented Amount [1]
Residential		
		----- <i>per unit</i> -----
Single-Family	\$337	\$337
Multifamily	\$315	\$315
Nonresidential		
		----- <i>per acre</i> -----
Neighborhood Shopping Center	\$2,244	\$224
Community Shopping Center	\$1,436	\$144
Commercial Strip Center	\$1,795	\$180
Regional Shopping Center	\$2,693	\$269
Restaurant	\$8,977	\$898
Auto Dealer	\$1,975	\$197
Neighborhood Office	\$2,693	\$269
Commercial Office	\$4,219	\$422
Medical Office	\$3,411	\$341
Financial Institutions	\$3,322	\$332
Light Industrial	\$1,795	\$180
Research and Development	\$2,424	\$242
Warehousing	\$1,077	\$108
Yard Use	\$269	\$27
Hotel/Motel	\$1,616	\$162

"lib_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.

6. LAW ENFORCEMENT

Fee Program Overview and Description

Introduction

The law enforcement component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's law enforcement services. The County Sheriff's department provides law enforcement services to the unincorporated County. As detailed in the 2004 County Report, the major law enforcement facility is the County Courthouse. The Sheriff's department operates the County jail, but it is treated as part of criminal justice because it serves the entire County. Animal control also is a function of the Sheriff's department, but it is treated as part of general government. The County contracts for mortuary services and therefore does not have a facility related to the coroner's function, which also is a function of the Sheriff's department. The capital assets needed to support most law enforcement functions primarily consist of office space, furniture, fixtures and equipment, and vehicles.

History

The law enforcement component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 13**, the beginning balance of the law enforcement fee on July 1, 2005, was approximately \$762,000, and the ending balance on June 30, 2012, was approximately \$307,000.

Table 14 details the expenditures made between 2005 and 2012. Major expenses from the law enforcement component include approximately \$874,000 to purchase the Sheriff's operations facility, \$700,000 for the second phase of the courthouse expansion project, and approximately \$156,000 for preliminary work for the Sheriff's operations facility. The courthouse expansion project changed from expansion to the purchase of the new Sheriff's facility.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.
- **Use:** The purpose of the law enforcement component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional law enforcement facilities and equipment to support services needed by future development. The law enforcement impact fee only funds facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003. Facilities and assets include office space, furniture, fixtures and equipment, vehicles, and the courthouse.

The 2004 County Report calculated the law enforcement impact fees by using the existing level of service standard-based impact fee calculation method. This method uses the existing level of service to provide additional law enforcement facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the law enforcement fee revenue will fund.

The County does not have a CIP; however, the County has been working for several years on acquisition and completion of a new Sheriff's facility. The County has, and will continue to rely on, multiple funding sources (including fund transfers within the County's Capital Facilities Fee Program) to complete the new Sheriff's facility. The following facilities are eligible for law enforcement funding:

- County Sheriff Facility
- County Courthouse
 - » Office
 - » Storage
 - » Parking Facilities

Fund Transfers

As discussed in **Chapter 2**, in August 2011, the County Board of Supervisors approved a transfer of \$127,188 from the general government fund component to the law enforcement fund component to restore interest earnings on fee fund balances to the appropriate location. As shown on **Table 2** in **Chapter 2**, the transfer from general government to law enforcement was completed in FY 2011/12. The revenue amount on **Table 13** reflects the interfund transfer amount.

Interfund Loans

As permitted by law, the County has exercised the option for an interfund loan from the criminal justice fund to the law enforcement fund. The loan was implemented to help fund a portion of the Sheriff's operations facility purchase price. The law enforcement fund is required to pay back the interfund loan to the criminal justice fund. The amount of the loan repayment could be reduced if a portion of the new Sheriff's facility were to be designated for criminal justice functions. If a portion of the future law enforcement facility (for which criminal justice funds were loaned) were to be used for criminal justice functions, then a portion of the loan could be forgiven. In other words, if criminal justice is going to use 5 percent of the new law enforcement center, then the loan repayment could be reduced by

5 percent. As shown in **Table 13**, there is not enough law enforcement fee revenue to repay the loan today.

County Jail Facility

The Sheriff's department serves the unincorporated areas of the County, while the jail serves the entire County. The County jail is treated as part of the criminal justice system for purposes of this report.

- **Reasonable Relationship:** The reasonable relationship between the law enforcement facility fee and the purpose for which it is charged is demonstrated in the 2004 County Report. The law enforcement fee funds capital improvements associated with the County's portion of law enforcement services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.
- **Sources of Funding:** Fees paid into the law enforcement portion of the Capital Facilities Fee Program are the major source of funding for law enforcement capital improvements. Another source of funding is the interfund transfer from general government to law enforcement. **Table 15** identifies the current law enforcement fee amounts by various land use categories.

Law Enforcement Fee Schedule

Table 15 shows the current schedule of the law enforcement component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees were implemented at 10 percent of the total fee amount.

Table 13
Yuba County Five-Year Report
Law Enforcement Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
Law Enforcement Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$761,817
Revenue		
Fees Collected/Fund Transfers [1]	<i>b</i>	\$1,157,063
Interest Earned	<i>c</i>	\$118,617
Total Revenue	<i>d = b + c</i>	\$1,275,680
Expenditures [2]	<i>e</i>	(\$1,730,681)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$306,817
Interfund Transfers		
Loans From Criminal Justice (2010/11) [3]	<i>g</i>	\$1,689,941
Source of Funding for Future Improvements		
Law Enforcement Fund Balance	<i>h = f</i>	\$306,817
Interfund Loan Repayment	<i>i = -g</i>	(\$1,689,941)
Total Source of Funding for Future Improvements	<i>j = h + i</i>	(\$1,383,124)

"law"

Source: Yuba County.

[1] Includes FY 2011/12 interfund transfer of \$127,188 from the general government fee component.

[2] See Table 14.

[3] Repayment may be reduced if a portion of the sheriff's facility is designated for Law Enforcement functions.

Table 14
Yuba County Five-Year Report
Law Enforcement Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2005/06	\$700,000	2nd Phase of Courthouse Space Expansion Project. Project expends include, architectural studies, plans, etc. to date. Project changed from expansion to purchase of new Sheriffs Facility. Unexpended funds are currently located in 200 Capital Improvement Trust and will be used for improvements of newly purchased Sheriffs Facility.
2010/11	\$874,295	Purchase of sheriff's operations facility located at 720 Yuba Street, Marysville.
2010/11	\$9	Economic & Planning Systems
2011/12	\$156,080	Preliminary work for Sheriffs Operations Facility (Proj Mgr, Architectural Review, Maintenance, etc.)
2011/12	\$297	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital Plan
Total	\$1,730,681	

"law_exp"

Source: Yuba County.

Table 15
Yuba County Five-Year Report
Law Enforcement Fee Schedule

Law Enforcement

Item	Full Fee	Implemented Amount [1]
Residential		
		----- <i>per unit</i> -----
Single-Family	\$395	\$395
Multifamily	\$369	\$369
Nonresidential		
		----- <i>per acre</i> -----
Neighborhood Shopping Center	\$2,627	\$263
Community Shopping Center	\$1,681	\$168
Commercial Strip Center	\$2,101	\$210
Regional Shopping Center	\$3,152	\$315
Restaurant	\$10,507	\$1,051
Auto Dealer	\$2,311	\$231
Neighborhood Office	\$3,152	\$315
Commercial Office	\$4,938	\$494
Medical Office	\$3,993	\$399
Financial Institutions	\$3,888	\$389
Light Industrial	\$2,101	\$210
Research and Development	\$2,837	\$284
Warehousing	\$1,261	\$126
Yard Use	\$315	\$32
Hotel/Motel	\$1,891	\$189

"law_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.

7. PARKS AND RECREATION

Fee Program Overview and Description

Introduction

The parks and recreation component of the Capital Facilities Fee Program funds certain capital improvements associated with the County's parks and recreation services. As detailed in the 2004 County Report, the County does not have a parks and recreation department. However, the County does have a park and land use ordinance pursuant to the Quimby Act. The parks and recreation component of the Capital Facilities Fee Program is intended to go together with the County's park land use acquisition program.

History

The parks and recreation component of the Capital Facilities Fee Program was established in the 1992 County Development Impact Fee Report and was updated in the 2004 County Report. As shown on **Table 16**, the beginning balance of the parks and recreation fee on July 1, 2005, was approximately \$85,000, and the ending balance on June 30, 2012, was approximately \$120,000. **Table 17** details the expenditures made between 2005 and 2012. Most of the major parks and recreation expenses were for preparation of a Parks CIP.

Fee Program Findings

The following findings are required to be made for each fee component, according to Government Code Section 66000 et. seq.:

- **Purpose:** The 2004 County Report states the County Board of Supervisors find that the purpose of the enacted impact fees is to require new development to contribute to the cost of additional capital assets needed to meet the growth to prevent new development from reducing the quality and availability of public services provided to residents.
- **Use:** The purpose of the parks and recreation component of the Capital Facilities Fee Program is to provide new development's fair share of funding for additional parks and recreation facilities and equipment to support services needed by future development. The parks and recreation impact fee funds only facilities required to maintain the existing level of service.

The 2004 County Report states the County Board of Supervisors find that revenue from the enacted impact fees be used to construct public facilities and infrastructure and to acquire capital assets identified in the Impact Fee Update, prepared by MAXIMUS, Inc., in November 2003.

The 2004 County Report calculated the parks and recreation impact fees by using the standard-based impact fee calculation method. This method uses the existing level of service to provide additional parks and recreation facilities, equipment, and support services needed by future development. The standard-based method establishes a fee without committing to

a particular size of facility or particular capital improvement. The size of the facility or improvement is based on the amount of development that actually occurs. Consequently, the County has flexibility for determining what facilities the parks and recreation fee revenue will fund. As shown on **Table 17**, the County spent money on a Parks CIP. The following facilities are eligible for parks and recreation funding:

- Star Bend Boat Ramp and River Access
- Fernwood Park
- Friendship Park
- Ponderosa Park
- Hammon Grove Park
- Shad Pad Recreation Area
- Sycamore Ranch

As the County determines its responsibilities for future facilities, a more detailed CIP may be established. Insufficient fees have been collected thus far, preventing delivery of improvements. The County will review this fee during the next fee update to determine the appropriate fee to deliver parks and recreation facilities.

Interfund Loans

The County has not exercised the option for an interfund loan from the parks and recreation fund.

- **Reasonable Relationship:** The reasonable relationship between the parks and recreation facility fee and the purpose for which it is charged is demonstrated in the 2004 County Report. The parks and recreation fee funds capital improvements associated with the County's portion of parks and recreation services. There is a reasonable relationship between the use of the fee and the need for the facility and the development type on which it is imposed. Also, there is a reasonable relationship between the amount of the fee and the amount of facility cost allocated to the development project.
- **Sources of Funding:** Fees paid into the parks and recreation portion of the Capital Facilities Fee Program are the major source of funding for parks and recreation capital improvements. **Table 18** identifies the current parks and recreation fee amounts by various land use categories.

Parks and Recreation Fee Schedule

Table 18 shows the current schedule of the parks and recreation component of the Capital Facilities Fee Program by land use category. In FY 2011/12, the nonresidential fees are implemented at a 10-percent discount of the total fee amount.

Table 16
Yuba County Five-Year Report
Parks and Recreation Fee Summary (FY 2005/06 - 2011/12)

Item	Formula	Amount
Parks and Recreation Fee Fund		
Beginning Balance July 1, 2005	<i>a</i>	\$85,438
Revenue		
Fees Collected	<i>b</i>	\$209,018
Interest Earned	<i>c</i>	\$21,357
Total Revenue	<i>d = b + c</i>	\$230,375
Expenditures [1]	<i>e</i>	(\$196,080)
Ending Balance June 30, 2012	<i>f = a + d + e</i>	\$119,733

"parks"

Source: Yuba County.

[1] See Table 17.

Table 17
Yuba County Five-Year Report
Parks and Recreation Expenditures (FY 2005/06 - 2011/12)

Fiscal Year	Amount	Description
2005/06	\$20,626	Direct Payment to EPS for East Linda Specific Plan Road & Park Fee Update
2005/06	\$567	Parks Capital Improvement Plan
2006/07	\$73,275	Parks Capital Improvement Plan
2007/08	\$60,057	Parks Capital Improvement Plan
2008/09	\$19,260	Parks Capital Improvement Plan
2010/11	\$47	Economic & Planning Systems
2011/12	\$22,172	Parks Capital Improvement Plan
2011/12	\$77	Reimburse CAO/CDSA for payments to EPS for 5 Year Capital Plan
Total	\$196,080	

"parks_exp"

Source: Yuba County.

Table 18
Yuba County Five-Year Report
Parks/Recreation Fee Schedule

Parks/ Recreation

Item	Full Fee	Implemented Amount [1]
Residential		
	----- <i>per unit</i> -----	
Single-Family	\$93	\$93
Multifamily	\$87	\$87
Nonresidential		
	----- <i>per acre</i> -----	
Neighborhood Shopping Center	\$617	\$62
Community Shopping Center	\$395	\$39
Commercial Strip Center	\$494	\$49
Regional Shopping Center	\$740	\$74
Restaurant	\$2,468	\$247
Auto Dealer	\$543	\$54
Neighborhood Office	\$740	\$74
Commercial Office	\$1,160	\$116
Medical Office	\$938	\$94
Financial Institutions	\$913	\$91
Light Industrial	\$494	\$49
Research and Development	\$666	\$67
Warehousing	\$296	\$30
Yard Use	\$74	\$7
Hotel/Motel	\$444	\$44

"park_fees"

Source: Yuba County.

[1] Nonresidential fees are implemented at 10 percent of the full fee amount.