

City of Wheatland
Mitigation Fee Act (AB 1600) Report on Development Impact Fees
For Fiscal Year ended June 30, 2025

Development Impact Fees are adjusted each year on January 1st. The fees in effect as of January 1, 2025 were as follows:

Development Impact Fees	Single Family Residence \$ per unit	Multi-Family Residence \$ per unit	Mobile Homes \$ per unit	Commercial Lodging \$ per unit or per sq. ft.	Retail Uses \$ per sq. ft.	Employment Uses \$ per sq. ft.	Light Industrial Uses \$ per sq. ft.	Ag Tourism Uses \$ per sq. ft.
Sewer Collection	4,578	3,346	3,346	1,761	2.336	2.031	1.161	0.591
Bear River	1,673	744	0	0.615 sq ft	0.633	0.511	0.511	0.511
Storm Drainage	10,687	2,039	4,078	1,020	3.504	3.080	3.236	1.004
Road Circulation	11,758	7,879	6,114	4,704	8.637	5.736	3.158	2.165
Wastewater Treatment	14,789	7,392	7,393	4,929	6.286	6.286	6.286	6.286
Water Distribution	6,058	3,635	4,847	2,424	2.321	1.998	1.004	0.580
City Hall Facilities, Vehicles and Equipment, Public Works Facilities	2,164	1,642	1,344	222	0.558	0.379	0.257	0.145
Law Enforcement Facilities	1,314	997	816	135	0.346	0.234	0.156	0.089
Fire Protection Facilities	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
Parkland Facilities	5,378	4,080	3,338	0	0	0	0	0
Pool Facilities	721	547	448	0	0	0	0	0
Public Meeting Facilities	901	683	559	0	0	0	0	0

Fire Protection Facilities		
Construction Type	Without Sprinkler	With Sprinkler
Light Load – Residential, Commercial, Industrial	\$1.54 per sq. foot	\$1.54 per sq. foot
Medium Load – Commercial, Industrial	\$3.09 per sq. foot	\$1.54 per sq. foot
Heavy Load – Commercial, Industrial	\$4.63 per sq. foot	\$2.32 per sq. foot

A detailed description of FY 2025 activity for each development fee follows. The City anticipates collecting additional development fee revenue to generate sufficient funds to construct the projects, purchase the equipment, and fulfill the reimbursement agreements identified in this report.

Sewer Collection Impact Fee

The Sewer Collection Impact Fee is levied to fund projects for the construction of new sanitary sewer collection lines and pump facilities for the purpose of wastewater transmission to interceptor facilities leading to the treatment plant. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$232,011) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Sewer Collection Impact Fee Fund from fiscal year (FY) ending June 30, 2021 through June 30, 2025. Expenditures in FY 2021 through FY 2025 were for engineering and legal fees associated with the Regional Sewer Pipeline project.

FUND 121000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	7,239,011	222,616	272,214	357,904	591,127
Less: development agreement fees	-3,878,000				
Less: prior period adjustment	-3,129,000				
Developer Fees	1,458	55,468	0	1,332	6,921
Interest Income	40,019	21,433	136,395	261,965	292,314
Expenditures	-50,873	-27,303	-50,705	-30,074	-53,932
Ending Balance	222,616	272,214	357,904	591,127	836,430

Bear River Levee Impact Fee

Improvements to the Bear River levee, completed in 2010, were funded from a State grant, landowner advance funding, and City advance funding. The project provided benefits to lands in the Wheatland area beyond the landowners' properties. The purpose of the fee is to reimburse the City's advance funding for the project and the landowner's excess share of advance funding for the project. The following table summarizes the activity for the Bear River Levee Impact Fee Fund from fiscal year June 30, 2021 through June 30, 2025.

FUND 122000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	-44,497	-43,917	-43,998	-43,998	-10,994
Developer Fees	830	0	0	33,684	20,941
Interest Income	-250	-81	0	-680	-432
Expenditures	0	0	0	0	0
Ending Balance	-43,917	-43,998	-43,998	-10,994	9,515

Regional Bypass Impact Fee

The Regional Bypass Impact Fee was levied to fund the construction of the portion of the SR65 bypass highway within the City's limits. The impact fees held by the City for over five years (\$18,504) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Regional Bypass Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025. This fee was cancelled by Council on October 8, 2019 and replaced with the Yuba County assessed SYTIA Bypass Fee.

FUND 123000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	18,504	18,608	18,673	19,097	19,827
Developer Fees	0	0	0	0	0
Interest Income	104	65	424	730	912
Expenditures	0	0	0	0	0
Ending Balance	18,608	18,673	19,097	19,827	20,739

Storm Drainage Impact Fee

The Storm Drainage Impact Fee is levied to fund the construction of new storm drain lines for the purpose of storm drainage transmission to flood control facilities. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$65,711) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes Storm Drainage Impact Fee Fund activity from fiscal year ending June 30, 2021 through June 30, 2025. The FY 2025 expenses (\$100,000) reflects engineering costs associated with ongoing work related to the City's Regional Sewer Pipeline project.

FUND 125000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	65,711	70,676	70,925	72,535	251,040
Developer Fees	4,591	0	0	170,369	4,699
Interest Income	374	249	1,610	8,136	9,025
Expenditures	0	0	0	0	100,000
Ending Balance	70,676	70,925	72,535	251,040	164,764

Road Circulation Impact Fee

The Road Circulation Impact Fee is levied to construct future streets, street widening, additional intersection/signal improvements, and bridges. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$257,884) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Road Circulation Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025. The FY 2025 expense (\$100,000) is the City's share of the traffic signal installation at Hwy 65 and McDevitt Drive.

FUND 126000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	257,884	273,981	274,504	277,886	642,557
Developer Fees	15,339	0	0	343,416	273,996
Interest Income	758	523	3,382	21,255	27,199
Expenditures	0	0	0	0	100,000
Ending Balance	273,981	274,504	277,886	642,557	843,752

Wastewater Treatment Impact Fee

The Wastewater Treatment Impact Fee is levied to fund the construction of a 3.3 to 3.8 million gallon per day treatment plant. This fee is being collected based on the January 2007 Master Facilities Plan for the City. This fee will be studied separately at the completion of the Regional Sewer Pipeline project. The impact fees held by the City for over five years (\$29,576) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Wastewater Treatment Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025

FUND 127000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	29,576	38,266	363,159	371,411	398,748
Developer Fees	8,517	324,576	0	12,337	278,826
Interest Income	173	317	8,252	15,000	19,334
Expenditures	0	0	0	0	0
Ending Balance	38,266	363,159	371,411	398,748	696,908

Water Distribution Impact Fee

The Water Distribution Impact Fee is levied to fund projects for the construction of new water distribution lines, well/pumping facilities and reservoir capacity for the purpose of conveying water to the City's users. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$68,119) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Water Distribution Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 128000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	68,119	71,350	240,354	259,702	271,090
Developer Fees	2,845	168,658	13,609	1,267	60,874
Interest Income	386	346	5,739	10,121	12,692
Expenditures	0	0	0	0	0
Ending Balance	71,350	240,354	259,702	271,090	344,656

City Hall Facilities Impact Fee

The City Hall Facilities Impact Fee is levied to construct a 25,000 square foot facility to house the City's various operational functions such as administration, personnel, finance, clerk/records, legal, planning, engineering, building plan check/inspection and parks/recreation. The project is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$152,990) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the City Hall Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 130000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	152,990	153,590	153,603	153,685	238,777
Developer Fees	582	0	0	76,570	434
Interest Income	18	13	82	8,522	10,992
Expenditures	0	0	0	0	0
Ending Balance	153,590	153,603	153,685	238,777	250,203

Vehicles and Equipment Impact Fee

The Vehicles and Equipment Impact Fee is levied to expand the general pool car fleet and the fleet of maintenance vehicles required to maintain new infrastructure and to expand the City's computer capability. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$406) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Vehicles and Equipment Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 131000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	406	471	473	484	8,970
Developer Fees	63	0	0	8,268	47
Interest Income	2	2	11	218	413
Expenditures	0	0	0	0	0
Ending Balance	471	473	484	8,970	9,430

Public Works Facilities Impact Fee

The Public Works Facilities Impact Fee is levied to construct a second City maintenance yard which would include buildings for administrative offices, fleet maintenance, utilities maintenance, parks maintenance, and storage. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$5,338) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Public Works Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 132000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	5,338	5,634	5,654	5,782	41,838
Developer Fees	266	0	0	34,990	198
Interest Income	30	20	128	1,066	1,927
Expenditures	0	0	0	0	0
Ending Balance	5,634	5,654	5,782	41,838	43,963

Law Enforcement Facilities Impact Fee

The Law Enforcement Facilities Impact Fee is levied to fund the construction of a 17,600 square foot police station and add fifty-five police vehicles and communications equipment. The project is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$4,772) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Law Enforcement Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 133000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	4,772	6,462	6,485	6,632	63,392
Developer Fees	1,662	0	0	54,831	417
Interest Income	28	23	147	1,929	2,919
Expenditures	0	0	0	0	0
Ending Balance	6,462	6,485	6,632	63,392	66,728

Fire Protection Facilities Impact Fee

The Fire Department Facilities Impact Fee is levied to acquire land, construct fire stations, and provide response vehicles and specialty equipment as described in the Development Impact Fee Study-Fire Facilities for the Wheatland Fire Authority ("2012 Fire Study"). There are no impact fees held by the City for over five years. The following table summarizes the activity for the Fire Department Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025. The deficit fund balance is the result of debt service expenses in FY 2017 through FY 2019 for the acquisition of a fire engine.

FUND 134000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	-60,845	-56,583	-56,516	-56,085	19,832
Developer Fees	4,176	0	0	75,783	42,421
Interest Income	86	67	431	134	1,062
Expenditures	0	0	0	0	0
Ending Balance	-56,583	-56,516	-56,085	19,832	63,315

Parkland Facilities Impact Fee

The Parkland Facilities Impact Fee is levied to acquire land to develop approximately 89.5 acres of a combination of neighborhood, community and sports parks and to acquire approximately 200 acres of open space. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The impact fees held by the City for over five years (\$14,302) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Parkland Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 135000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	14,302	14,383	14,434	14,762	420,060
Developer Fees	0	0	0	392,833	0
Interest Income	81	51	328	12,465	19,334
Expenditures	0	0	0	0	0
Ending Balance	14,383	14,434	14,762	420,060	439,394

Public Meeting Facilities Impact Fee

The Public Meeting Facilities Impact Fee is levied to acquire and develop an additional 20,000 square feet of public use facilities space to complement the existing community center facility located at 101 C Street. The facilities are for use as teen/senior centers, gyms, general use community centers, day-care facilities, health & exercise centers and similar facilities dedicated for use by the community's residents. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. There are no impact fees held by the City for over five years. The following table summarizes the activity for the Public Meeting Facilities Impact Fee Fund from fiscal year ending June 30, 2021 through June 30, 2025.

FUND 136000	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	-188,170	-188,103	-188,061	-187,790	-39,770
Developer Fees	0	0	0	150,724	0
Interest Income	67	42	271	-2,704	-1,831
Expenditures	0	0	0	0	0
Ending Balance	-188,103	-188,061	-187,790	-39,770	-41,601

Pool Facilities Impact Fee

The Pool Facilities Impact Fee, adopted in June 2022, is levied to fund a fair-share portion of the construction or purchase of pool facilities identified by the City to serve new development. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022. The following table summarizes the activity for the Pool Facilities Impact Fee Fund from fiscal year ending June 30, 2022 through June 30, 2025.

	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	0	0	0	0
Developer Fees	0	0	0	0
Interest Income	0	0	0	0
Expenditures	0	0	0	0
Ending Balance	0	0	0	0