

**City of Wheatland**  
**Mitigation Fee Act (AB 1600) Report on Development Impact Fees**  
**For Fiscal Year ended June 30, 2024**

Development Impact Fees are adjusted each year on January 1<sup>st</sup>. The fees in effect as of January 1, 2024 were as follows:

<b>Development Impact Fees</b>	Single Family Residence \$ per unit	Multi-Family Residence \$ per unit	Mobile Homes \$ per unit	Commercial Lodging \$ per unit	Retail Uses \$ per sq. ft.	Employment Uses \$ per sq. ft.	Light Industrial Uses \$ per sq. ft.	Ag Tourism Uses \$ per sq. ft.
Sewer Collection	4,397	3,214	3,214	1,692	2.270	1.950	1.115	0.568
Bear River	1,608	715	0	0	0.590	0.491	0.525	0.525
Storm Drainage	10,265	1,959	3,917	980	3.370	2.960	3.109	0.965
Road Circulation	11,295	7,568	5,873	4,518	8.300	5.510	3.034	2.080
Wastewater Treatment	14,206	7,101	7,102	4,735	6.039	6.040	6.036	6.475
Water Distribution	5,819	3,492	4,656	2,328	2.230	1.920	0.965	0.557
City Hall Facilities, Vehicles and Equipment, Public Works Facilities	2,079	1,577	1,291	213	0.540	0.360	0.247	0.139
Law Enforcement Facilities	1,262	957	784	130	0.330	0.230	0.150	0.086
Fire Protection Facilities	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
Parkland Facilities	5,166	3,919	3,206	0	0	0	0	0
Pool Facilities	693	525	430	0	0	0	0	0
Public Meeting Facilities	865	656	537	0	0	0	0	0

<b>Fire Protection Facilities</b>		
Construction Type	Without Sprinkler	With Sprinkler
Light Load – Residential, Commercial, Industrial	\$1.48 per sq. foot	\$1.48 per sq. foot
Medium Load – Commercial, Industrial	\$2.97 per sq. foot	\$1.48 per sq. foot
Heavy Load – Commercial, Industrial	\$4.45 per sq. foot	\$2.23 per sq. foot

A detailed description of FY 2024 activity for each development fee follows. The City anticipates collecting additional development fee revenue to generate sufficient funds to construct the projects and purchase equipment identified in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022, including Appendix C, Capital Improvement Plan and Supporting Technical Memos.

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years 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, 2020 through June 30, 2024. The \$50,872.50 expense in FY 2021 reflects costs associated with ongoing work related to connecting to a regional sewer collection plant. 100% of expenses for these projects were from the Sewer Collection Impact Fee Fund. FY 2020 expenses (\$161,842.90) were 21% of the costs for the Malone Culvert Project. Expenditures in FY 2021, FY 2022, FY 2023 and FY 2024 were for engineering and legal fees associated with the Regional Sewer Pipeline project (Fund 190009).

FUND 121000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	7,258,875	7,239,011	222,616	272,214	357,904
Less					
-development agreement fees	-7,007,000	-3,878,000			
-prior period adjustment		-3,129,000			
Developer Fees	0	1,458	55,468	0	1,332
Interest Income	139,914	40,019	21,433	136,395	261,965
Expenditures	-161,843	-50,873	-27,303	-50,705	30,074
Ending Balance	232,011	222,616	272,214	357,904	591,127

**Bear River Levee Impact Fee**

Improvements to the Bear River levee were completed in 2010. Funding for the improvements was provided by a State grant, landowner advance funding, and City advance funding. Because the project provided benefits to lands in the Wheatland area beyond the landowners’ properties, the City agreed, in advance funding and reimbursement agreements, to impose a Bear River Levee Project Development Fee. 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, 2020 through June 30, 2024. The negative ending balance reflects unreimbursed legal and planning costs associated with the agreements. The negative balance will be eliminated when development activity occurs.

FUND 122000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	-45,008	-44,497	-43,917	-43,998	-43,998
Developer Fees	1,367	830	0	0	33,684
Interest Income	-856	-250	-81	0	-680
Expenditures	0	0	0	0	0
Ending Balance	-44,497	-43,917	-43,998	-43,998	-10,994

**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 (\$18,151) 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, 2019 through June 30, 2023. This fee was cancelled by Council on October 8, 2019 and replaced with the Yuba County assessed SYTIA Bypass Fee.

FUND 123000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	18,151	18,504	18,608	18,673	19,097
Developer Fees	0	0	0	0	0
Interest Income	353	104	65	424	730
Expenditures	0	0	0	0	0
Ending Balance	18,504	18,608	18,673	19,097	19,827

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$53,701) 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, 2020 through June 30, 2024.

FUND 125000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	53,701	65,711	70,676	70,925	72,535
Developer Fees	10,821	4,590	0	0	170,369
Interest Income	1,189	374	249	1,610	8,136
Expenditures	0	0	0	0	0
Ending Balance	65,711	70,676	70,925	72,535	251,040

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$245,950) 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, 2020 through June 30, 2024.

FUND 126000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	245,950	257,884	273,981	274,504	277,886
Developer Fees	9,467	15,339	0	0	343,416
Interest Income	2,467	758	523	3,382	21,255
Expenditures	0	0	0	0	0
Ending Balance	257,884	273,981	274,504	277,886	642,557

**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. The impact fees held by the City for over five years (\$17,001) 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, 2020 through June 30, 2024.

FUND 127000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	17,001	29,576	38,266	363,159	371,411
Developer Fees	12,082	8,517	324,576	0	12,337
Interest Income	493	173	317	8,252	15,000
Expenditures	0	0	0	0	0
Ending Balance	29,576	38,266	363,159	371,411	398,748

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$61,620) 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, 2020 through June 30, 2024.

FUND 128000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	61,620	68,119	71,350	240,354	259,702
Developer Fees	5,231	2,845	168,658	13,609	1,267
Interest Income	1,267	386	346	5,739	10,121
Expenditures	0	0	0	0	0
Ending Balance	68,119	71,350	240,354	259,702	271,090

**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 impact fees held by the City for over five years (\$151,519) 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, 2020 through June 30, 2024.

FUND 130000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	151,519	152,990	153,590	153,603	153,685
Developer Fees	1,423	582	0	0	76,570
Interest Income	49	18	13	82	8,522
Expenditures	0	0	0	0	0
Ending Balance	152,990	153,590	153,603	153,685	238,777

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$246) 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, 2020 through June 30, 2024.

FUND 131000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	246	406	471	473	484
Developer Fees	154	63	0	0	8,268
Interest Income	7	2	2	11	218
Expenditures	0	0	0	0	0
Ending Balance	406	471	473	484	8,970

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$4,590) 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, 2020 through June 30, 2024.

FUND 132000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	4,590	5,338	5,634	5,654	5,782
Developer Fees	650	266	0	0	34,990
Interest Income	98	30	20	128	1,066
Expenditures	0	0	0	0	0
Ending Balance	5,338	5,634	5,654	5,782	41,838

**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. A complete list of projects is included in the Development Impact Fee Calculation and Nexus Report dated June 15, 2022, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$3,498) 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, 2020 through June 30, 2024.

FUND 133000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	3,498	4,772	6,462	6,485	6,632
Developer Fees	1,190	1,662	0	0	54,831
Interest Income	84	28	23	147	1,929
Expenditures	0	0	0	0	0
Ending Balance	4,772	6,462	6,485	6,632	63,392

**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, 2020 through June 30, 2024. The deficit fund balance is the result of debt service expenses in FY 2017 through FY 2019 for the acquisition of a fire engine. 100% of the debt service payments came from the Fire Department Facilities Impact Fee Fund.

FUND 134000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	-63,099	-60,845	-56,583	-56,516	-56,085
Developer Fees	1,983	4,176	0	0	75,783
Interest Income	268	86	67	431	134
Expenditures	0	0	0	0	0
Ending Balance	-60,845	-56,583	-56,516	-56,085	19,832

**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, including Appendix C, Capital Improvement Plan and Supporting Technical Memos. The impact fees held by the City for over five years (\$8,314) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The FY 2020 expenditure funded 100% of the cost to prepare a park grant application. The following table summarizes the activity for the Parkland Facilities Impact Fee Fund from fiscal year ending June 30, 2019 through June 30, 2023.

FUND 135	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	8,314	14,302	14,383	14,434	14,762
Developer Fees	8,224	0	0	0	392,833
Interest Income	265	81	51	328	12,465
Expenditures	-2,500	0	0	0	0
Ending Balance	14,302	14,383	14,434	14,762	420,060

**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 may be separately known as or combined for use as teen centers, senior centers, gymnasiums, general use community centers, day-care facilities, health & exercise centers and similar facilities dedicated for use by the community’s residents. 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, 2020 through June 30, 2024.

FUND 136000	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance	-191,537	-188,170	-188,103	-188,061	-187,790
Developer Fees	3,160	0	0	0	150,724
Interest Income	207	67	42	271	-2,704
Expenditures	0	0	0	0	0
Ending Balance	-188,170	-188,103	-188,061	-187,790	-39,770

**Pool Facilities Impact Fee**

The Pool Facilities Impact Fee is levied to fund a fair-share portion of the construction or purchase of pool facilities identified by the City to serve new development. This impact fee was adopted in June 2022. The following table summarizes the activity for the Pool Facilities Impact Fee Fund from fiscal year ending June 30, 2023 through June 30, 2024.

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