

# CONSOLIDATED DEVELOPMENT IMPACT FEE REPORT

*Fiscal Year 2018-19*



**CONSOLIDATED  
DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR 2018-19**

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## **CONSOLIDATED DEVELOPMENT IMPACT FEE REPORT FISCAL YEAR 2018-19**

### **INTRODUCTION**

State law requires any local agency that imposes development impact fees (DIFs) to prepare an annual report providing specific information about those fees. The Consolidated Development Impact Fee Report (Report) for Fiscal Year 2018-2019 has been prepared in compliance with the provisions of the California Government Code Section 66006(b) and 66001(d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693. The Report includes both County and Special District DIF fund information.

DIFs are charged by local agencies in connection with the approval of development projects in their designated areas. In Butte County, DIFs are used to finance the acquisition, construction, and improvement of public facilities needed as a result of new development. The DIFs have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing services areas to serve new development. A separate fund has been established for each DIF.

The legal requirements for enactment of a DIF program are set forth in Government Code Sections 66000-66025 (the Mitigation Fee Act).

State law requires the County to prepare a DIF report and make it available to the public within 180 days after the last day of each fiscal year. The Board of Supervisors must review the DIF report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. This Report has been available for public review in the Office of the Clerk of the Board since December 17, 2019.



**CONSOLIDATED  
DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR 2018-19**

**LEGAL REQUIREMENTS**

**CALIFORNIA GOVERNMENT CODE SECTION 66006(b)**

California Government Code Section 66006(b) defines the specific reporting requirements for local agencies that impose DIFs on new development. For each separate fund established for the collection and expenditure of DIFs, the local agency shall within 180 days after the last day of each fiscal year make available to the public the following information for the fiscal year last ended:

**Fund Accounting**

- Brief description of the type of fee
- Fee amount
- Beginning and ending balances
- Total fees collected and interest earned
- Expenditures
- Interfund transfers and/or loans
- Refunds to developers due to cancelled projects or sufficient funds being collected to complete financing on incomplete public improvements
- Reallocated funds due to administrative costs to refund unexpended revenues exceeding the amount to be refunded

**Expenditures, Construction Dates, Interfund Transfers, and Interfund Loans**

- Each public improvement on which fees were expended, the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with development impact fees
- The 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
- Each interfund transfer or loan made from the 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 fund will receive on the loan

# ACCOUNTINGS – COUNTY FUNDS

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5201**

**COUNTYWIDE GENERAL GOVERNMENT FACILITIES**

Butte County Code Section 3-190

**Fee Description**

The purpose of the development impact fee is to defray the cost of the acquisition, development, or improvements to general government facilities within the unincorporated and incorporated areas of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time a building permit is issued.

Initial Deposit: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$580.00 per single-family dwelling unit and \$460.00 for multi-family dwelling unit (Effective 12/13)

Non-residential fees vary and are based on land use and building square footage or acreage.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 1,100,710.58
FEES COLLECTED	\$ 57,313.85	
INTEREST EARNED	\$ 35,985.51	
TOTAL REVENUE		\$ 93,299.36
REFUNDS		\$ -
EXPENDITURES		\$ (80,000.00)
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		\$ -
ENDING BALANCE 06/30/19		\$ 1,114,009.94

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5202**

**JAIL FACILITIES**

Butte County Code Section 3-10

**Fee Description**

The purpose of the development impact fee is to defray the cost of providing jail facilities made necessary to serve the additional jail needs arising from an increase or change in the use of such property.

Initial Deposit Made: 03/28/05

Five Year Finding Reporting Required in FY ending in x0 and x5

**Fee Amount**

While this impact fee was designed to include both the incorporated and unincorporated areas in the County, the cities and towns do not participate in collecting the fees in their areas.

The fees in the unincorporated area are:

\$455.89 for single-family residence, \$363.63 for multi-family residence and \$372.22 for a mobile home. (Effective 05/10)

**Accounting**

BEGINNING BALANCE 07/01/18		\$	141,963.87
FEES COLLECTED	\$		39,825.92
INTEREST EARNED	\$		3,332.80
TOTAL REVENUE			\$ 43,158.72
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS			\$ (184,219.05)
CASH BALANCE IN FUND 06/30/19			\$ 903.54
(1) INTERFUND LOANS PAYABLE:			
TO IMPACT FEE FUND 5222			
Sheriff-Facilities, Vehicles, & Equip. Uninc.		\$	(620,000.00)
TO IMPACT FEE FUND 5223			
Fire Facilities - Unincorporated		\$	(485,780.95)
TOTAL LOANS PAYABLE			\$ (1,105,780.95)

(1) The interfund loans were made during Fiscal Year 2013-2014 in accordance with County of Butte Board of Supervisors Resolution No. 13-143 adopted on 10/8/2013. The funds are held in the Jail Project Reserve (Fund 5055). All borrowed funds and interest shall be repaid as the funds become available. Repayment shall be made first to Fund 5223.

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5205**

**CRIMINAL JUSTICE FACILITIES**

Butte County Code Section 3-290

**Fee Description**

The purpose of the development impact fee is to defray the cost of improvements to or acquisitions of those criminal justice facilities, vehicles and equipment within the unincorporated and incorporated areas of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit made: 12/12/13

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

\$ 300.00 per Single-family dwelling unit and \$230.00 for Multi-family dwelling unit (Effective 12/07/13)

Non-residential fees vary and are based on land use and building square footage or acreage.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 145,605.91
FEES COLLECTED	\$ 29,180.03	
INTEREST EARNED	<u>\$ 5,191.77</u>	
TOTAL REVENUE		\$ 34,371.80
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 179,977.71</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5206**

**UNINCORPORATED GENERAL GOVERNMENT FACILITIES**

Butte County Code Section 3-209

**Fee Description**

The purpose of the development impact fee is to defray the cost of the acquisition, development, or improvement of those general government facilities, vehicles, and equipment within the unincorporated areas of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit made: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$540.00 per single-family dwelling unit and \$420.00 for multi-family dwelling unit

Non-residential fees vary and are based on land use and building square footage or acreage.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	261,039.14
FEES COLLECTED	\$		53,016.70
INTEREST EARNED	\$		9,313.08
TOTAL REVENUE			\$ 62,329.78
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			\$ 323,368.92

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5207**

**HEALTH & SOCIAL SERVICES FACILITIES**

Butte County Code Section 3-310

**Fee Description**

The purpose of the development impact fee is to defray the cost of the acquisition, development, or improvement to those health and social services facilities within the unincorporated and incorporated areas of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit made: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$110.00 per single-family dwelling unit and \$80.00 for multi-family dwelling unit

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 40,139.93
FEES COLLECTED	\$ 9,146.54	
INTEREST EARNED	\$ 770.85	
TOTAL REVENUE	<u>                    </u>	\$ 9,917.39
REFUNDS		\$ -
EXPENDITURES		\$ (45,000.00)
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>                    </u>
ENDING BALANCE 6/30/19		<u><u>                    </u></u> \$ 5,057.32

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5212**

**LIBRARY FACILITIES**

Butte County Code Section 3-171

**Fee Description**

The purpose of the development impact fee is to defray the cost of improvements to those library facilities within the unincorporated and incorporated areas of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit made: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$230.00 per single-family dwelling unit and \$180.00 for multi-family dwelling unit

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 399,665.60
FEES COLLECTED	\$ 19,365.80	
INTEREST EARNED	<u>\$ 13,600.67</u>	
TOTAL REVENUE		\$ 32,966.47
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 432,632.07</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5222**

**SHERIFF FACILITIES**

Butte County Code Section 3-228

**Fee Description**

The purpose of the development impact fee is to defray the cost of improvements to or acquisitions of sheriff facilities, vehicles, and equipment within the unincorporated area of Butte County made necessary by increases in population, housing units, and jobs.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$1,000.00 per single-family dwelling unit and \$790.00 for multi-family dwelling unit

Non-residential fees vary based upon land use and building square footage or acreage

**Accounting**

BEGINNING BALANCE 07/01/18		\$	458,245.40
FEES COLLECTED	\$		98,694.88
INTEREST EARNED	\$		16,405.13
TOTAL REVENUE			\$ 115,100.01
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND TRANSFERS		\$	-
CASH BALANCE 06/30/19		\$	573,345.41
INTERFUND LOAN RECEIVABLE		\$	620,000.00
Sheriff's Jail Facilities Impact Fees-Fund 5202			620,000.00
ENDING BALANCE 06/30/19		\$	1,193,345.41

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**COUNTYWIDE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5223**

**FIRE FACILITIES**

Butte County Code Section 3-266

**Fee Description**

The purpose of the development impact fee is to defray the cost of acquisition, development, or improvement of fire facilities, vehicles, and equipment within the unincorporated area of Butte County made necessary by increases in population, housing units, and jobs.

Initial Deposit made: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$680.00 per single-family dwelling unit and \$540.00 for multi-family dwelling unit

Non-residential fees vary based upon land use and building square footage or acreage

**Accounting**

BEGINNING BALANCE 07/01/18		\$	1,016,572.81
FEES COLLECTED	\$		52,942.18
INTEREST EARNED	\$		36,457.50
INTERFUND LOAN PAYMENT (From Fund 5202)	\$		184,219.05
TOTAL REVENUE			\$ 273,618.73
REFUNDS	\$		-
EXPENDITURES	\$		-
INTERFUND TRANSFERS	\$		-
CASH BALANCE 6/30/2019		\$	1,290,191.54
INTERFUND LOAN RECEIVABLE Sheriff's Jail Facilities Impact Fees - Fund 5202		\$	485,780.95
ENDING BALANCE 06/30/19		\$	1,775,972.49

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5216**

**DURHAM IRRIGATION DISTRICT - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 02/01/90

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 1,304.09
FEES COLLECTED	\$ 1,087.00	
INTEREST EARNED	\$ 59.10	
TOTAL REVENUE	<u>                    </u>	\$ 1,146.10
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>                    </u>
ENDING BALANCE 06/30/19		<u><u>                    </u></u> \$ 2,450.19

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5217**

**YUBA COUNTY WATER COMPANY - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 06/01/84

Five Year Finding Reporting Required in FY Ending in x4 and x9

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	4,205.36
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	140.90	
TOTAL REVENUE		\$	140.90
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	4,346.26

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5218**

**CALIFORNIA WATER COMPANY AREA - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 03/31/82

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	8,359.20
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	280.03	
TOTAL REVENUE		\$	280.03
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	8,639.23

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5219**

**DEL ORO WATER COMPANY - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 03/31/82

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 1,007.28
FEES COLLECTED	\$ -	
INTEREST EARNED	\$ 33.74	
TOTAL REVENUE	<u>33.74</u>	\$ 33.74
REFUNDS	\$ -	
EXPENDITURES	\$ -	
INTERFUND LOANS	\$ -	
INTERFUND TRANSFERS	<u>\$ -</u>	
ENDING BALANCE 06/30/19		<u><u>\$ 1,041.02</u></u>

Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5220**

**OROVILLE WYANDOTTE IRRIGATION - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 11/06/81

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	22,086.83
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	739.94	
TOTAL REVENUE		\$	739.94
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	22,826.77

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**FIRE  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5221**

**THERMALITO IRRIGATION DISTRICT - FIRE HYDRANTS**

**Fee Description**

Impact Fee authorized 04/08/87 for the purpose of purchasing fire hydrants in the district as a result of new development.

Initial Deposit: 03/31/82

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

\$1.72 per frontage foot of parcels created. Parcels must be within 1,000 feet of an existing fire hydrant to qualify.

Paid at or prior to the building permit being issued.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	125.55
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	4.20	
TOTAL REVENUE		\$	4.20
REFUNDS		\$	-
EXPENDITURES			
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	129.75

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5200**

**PUBLIC WORKS - ROAD IMPROVEMENT**

Butte County Code Section 3-247

**Fee Description**

Developers provide funds to mitigate their proportionate share of impacts to public roads and bridges related to their specific development projects. Deposits identify the location of these specific improvements, such as intersections.

Initial Deposit: 04/10/80

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Determined on a project by project basis.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 573,377.84
FEES COLLECTED	\$ -	
INTEREST EARNED	\$ 19,208.61	
TOTAL REVENUE	<u>19,208.61</u>	\$ 19,208.61
REFUNDS	\$ -	
EXPENDITURES	\$ -	
INTERFUND LOANS	\$ -	
INTERFUND TRANSFERS	<u>\$ -</u>	
ENDING BALANCE 06/30/19		<u><u>\$ 592,586.45</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5204**

**CHICO URBAN AREA STREET IMPROVEMENT**

Butte County Code Section 10-33

**Fee Description**

A fee for the construction of traffic related facilities in the Chico Urban Area.

Initial Deposit: 11/21/89

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

\$3,687.15 per single family residence, \$ 2,549.99 per multi-family residence, \$4.14 per square foot for office space and medical structures, \$15.83 per square foot for commercial and service structures, \$1.90 per square foot for industrial structures (effective 05/10).

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 355,443.71
FEES COLLECTED	\$ 83,980.75	
INTEREST EARNED	\$ 12,766.17	
TOTAL REVENUE	<u>96,746.92</u>	\$ 96,746.92
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 452,190.63</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5208**

**PUBLIC WORKS-COUNTYWIDE THERMALITO TRAFFIC**

Butte County Code Section 3-247

**Fee Description**

This is a carryover amount from the old North Oroville/Thermalito Traffic fund (Formerly F-1800 101 1816 and 101 1237) that was moved to/combined with the new Countywide fund as part of Ordinance # 3897. The fees will be used for the acquisition, development, and improvement of additional roads, bridges and traffic signals within the Thermalito area.

Initial Deposit: 11/21/89

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

There is no CURRENT fee associated with this Fund.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	160,823.57
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	5,387.71	
TOTAL REVENUE		\$	5,387.71
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	166,211.28

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5209**

**THERMALITO DRAINAGE**  
Butte County Code Section 3-102

**Fee Description**

For construction of drainage facilities in the Thermalito Area per the 2010 Drainage Study adopted by the Board on 12/14/10.

Initial Deposit: 06/01/82

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

Fee based on parcel size and land use designation.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	195,665.73
FEES COLLECTED	\$		13,032.00
INTEREST EARNED	\$		4,652.66
TOTAL REVENUE		\$	17,684.66
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	<u>213,350.39</u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5210**

**DRAINAGE DEPOSITS**

Butte County Code Section 26-16

**Fee Description**

Countywide Drainage Deposit Trust for improvement of drainage facilities as needed throughout the County.

Initial Deposit: 02/04/71

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Up to \$4,200.00 per acre for multi-family residences, industrial, and commercial development. No fee collected for single family residences.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 149,651.40
FEES COLLECTED	\$ -	
INTEREST EARNED	\$ 3,490.51	
TOTAL REVENUE	<u>3,490.51</u>	\$ 3,490.51
REFUNDS	\$ -	
EXPENDITURES	\$ -	
INTERFUND LOANS	\$ -	
INTERFUND TRANSFERS	<u>\$ -</u>	
ENDING BALANCE 06/30/19		<u><u>\$ 153,141.91</u></u>

Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5211**

**SUBDIVISION DRAINAGE**  
Butte County Code Section 26-16

**Fee Description**

Countywide Drainage Deposit Trust for improvement of drainage facilities as needed throughout the County.

Initial Deposit: 10/04/77

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

Up to \$4,200.00 per acre for multi-family residences, industrial, and commercial development. No fee collected for single family residences.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	1,156,915.89
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	28,913.51	
TOTAL REVENUE		\$	28,913.51
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	<u><u>1,185,829.40</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5215**

**PUBLIC WORKS-TRANSPORTATION FACILITIES FEES UNINCORPORATED AREA**

Butte County Code Section 3-247

**Fee Description**

Developers provide funds to mitigate their proportionate share of impacts to transportation infrastructure such as roads, bridges, traffic signals, transit facilities, sidewalks, and bike paths by specific development projects.

Initial Deposit: 12/12/13

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

Residential fees are \$1,070.00 per single family dwelling unit and \$740.00 per multi-family dwelling unit within the unincorporated areas of the County (effective 12/07/13).

**Accounting**

BEGINNING BALANCE 07/01/18		\$	1,478,011.10
FEES COLLECTED	\$		141,113.00
INTEREST EARNED	\$		50,930.72
TOTAL REVENUE		\$	192,043.72
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	<u>1,670,054.82</u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5227**

**NORTH CHICO SPECIFIC PLAN (NCSP)--TRAILS SYSTEM**

Butte County Code Section 3-160

**Fee Description**

Fee to be used to pay for construction of trails system facilities in the North Chico Specific Plan area.

Initial Deposit: 05/21/03

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$263.00 per new single-family residence. Various amounts for commercial and multi-family residences per County Code section 3-164.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 33,763.99
FEES COLLECTED	\$ 4,208.00	
INTEREST EARNED	<u>\$ 1,178.10</u>	
TOTAL REVENUE		\$ 5,386.10
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 39,150.09</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5228**

**NORTH CHICO SPECIFIC PLAN (NCSP)--ROADS & BRIDGES**

Butte County Code Section 3-160

**Fee Description**

A development impact fee to be used to pay for construction of road and bridge facilities in the North Chico Specific Plan area.

Initial Deposit: 05/21/03

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$1,687.00 per new single-family residence. Various amounts for commercial and multi-family residences per County Code section 3-164.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 134,526.03
FEES COLLECTED	\$ 27,661.79	
INTEREST EARNED	<u>\$ 4,816.60</u>	
TOTAL REVENUE		\$ 32,478.39
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 167,004.42</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5229**

**NORTH CHICO SPECIFIC PLAN (NCSP)--STORM DRAINAGE**

Butte County Code Section 3-160

**Fee Description**

A development impact fee to be used to pay for construction of storm drainage facilities in the North Chico Specific Plan area.

Initial Deposit: 05/21/03

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$442.00 per new single-family residence. Various amounts for commercial and multi-family residences per County Code section 3-164.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 229,581.73
FEES COLLECTED	\$ 7,798.27	
INTEREST EARNED	\$ 7,779.39	
TOTAL REVENUE	<u>                    </u>	\$ 15,577.66
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>                    </u>
ENDING BALANCE 06/30/19		<u><u>\$ 245,159.39</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5230**

**NORTH CHICO SPECIFIC PLAN (NCSP)--FIRE STATION**

Butte County Code Section 3-160

**Fee Description**

A development impact fee to be used to pay for construction of a new fire station facility in the North Chico Specific Plan area.

Initial Deposit: 05/21/03

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$626.00 per new single-family residence. Various amounts for commercial and multi-family residences per County Code section 3-164.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 83,387.22
FEES COLLECTED	\$ 10,299.36	
INTEREST EARNED	<u>\$ 2,908.97</u>	
TOTAL REVENUE		\$ 13,208.33
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUNDLOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 96,595.55</u></u>

Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5231**

**NORTH CHICO SPECIFIC PLAN (NCSP)--PARKS**

Butte County Code Section 3-160

**Fee Description**

A development impact fee to be used to defray the costs of constructing or improving park infrastructure facilities in the North Chico Specific Plan area.

Initial Deposit: 05/21/03

Five Year Finding Reporting Required in FY Ending in x3 and x8

**Fee Amount**

\$1,164.00 per new single-family residence. Various amounts for commercial and multi-family residences per County Code section 3-164.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 143,719.21
FEES COLLECTED	\$ 18,624.00	
INTEREST EARNED	<u>\$ 5,022.61</u>	
TOTAL REVENUE		\$ 23,646.61
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 167,365.82</u></u>

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5232**

**CHICO STORM DRAINAGE-DRAIN AREA # 770 - BUTTE CREEK**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Butte Creek Drainage Area also known as Drainage Area # 770.

Initial Deposit: 11/08/06

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Residential fees are \$8,893.00 per acre for single-family residential and \$13,339.00 per acre for multi-family residential. Commercial and industrial fees are \$14,228.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	700.75
FEES COLLECTED	\$		-
INTEREST EARNED	\$		23.46
TOTAL REVENUE			23.46
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			724.21

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5233**

**CHICO STORM DRAINAGE-DRAIN AREA # 771 - COMANCHE CREEK**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Comanche Creek Drainage Area also known as Drainage Area # 771.

Initial Deposit: 05/28/10

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Residential fees are \$9,276.00 per acre for single-family residential and \$13,914.00 per acre for multi-family residential. Commercial and industrial fees are \$14,842.00 per acre.

**Accounting**

BEGINNING FUND BALANCE 07/01/18		\$	1,678.79
FEES COLLECTED	\$		4,326.06
INTEREST EARNED	\$		96.54
TOTAL REVENUE			\$ 4,422.60
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
			-
ENDING BALANCE 06/30/19		\$	6,101.39

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5234**

**CHICO STORM DRAINAGE-DRAIN AREA # 772 - LITTLE CHICO CREEK**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Little Chico Creek Drainage Area also known as Drainage Area # 772.

Initial Deposit: 05/06/06

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Effective 12/09, residential fees are \$10,107.00 per acre for single-family residential and \$15,160.00 per acre for multi-family residential. Commercial and industrial fees are \$16,171.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	19,133.14
FEES COLLECTED	\$		2,236.91
INTEREST EARNED	\$		660.56
TOTAL REVENUE			\$ 2,897.47
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
			-
ENDING BALANCE 06/30/19		\$	22,030.61

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5235**

**CHICO STORM DRAINAGE-DRAIN AREA # 773 - BIG CHICO CREEK**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Big Chico Creek Drainage Area also known as Drainage Area # 773.

Initial Deposit: 11/02/05

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Residential fees are \$7,535.00 per acre for single-family residential and \$11,303.00 per acre for multi-family residential. Commercial and industrial fees are \$12,056.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	19,122.59
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	640.61	
TOTAL REVENUE		\$	640.61
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	19,763.20

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5236**

**CHICO STORM DRAINAGE-DRAIN AREA # 774 - LINDO CHANNEL**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Lindo Channel Drainage Area also known as Drainage Area # 774.

Initial Deposit: 11/07/05

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Residential fees are \$9,194.00 per acre for single-family residential and \$13,791.00 per acre for multi-family residential. Commercial and industrial fees are \$14,710.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	28,837.87
FEES COLLECTED	\$		879.88
INTEREST EARNED	\$		678.14
TOTAL REVENUE			\$ 1,558.02
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	30,395.89

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5237**

**CHICO STORM DRAINAGE-DRAIN AREA # 775 - SUDAD DITCH**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Sudad Ditch Drainage Area also known as Drainage Area # 775.

Initial Deposit: 10/18/05

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Residential fees are \$8,019.00 per acre for single-family residential and \$12,029.00 per acre for multi-family residential. Commercial and industrial fees are \$12,830.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	32,047.90
FEEES COLLECTED	\$		3,203.83
INTEREST EARNED	\$		1,103.07
TOTAL REVENUE			\$ 4,306.90
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			\$ 36,354.80

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5238**

**CHICO STORM DRAINAGE-DRAIN AREA # 776 - MUD-SYCAMORE CREEK**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Mud-Sycamore Creek Drainage Area also known as Drainage Area # 776.

Fees are paid prior to or at the time that a building permit is issued.

Initial Deposit: 10/12/05

Five Year Finding Reporting Required in FY Ending in x1 and x6

**Fee Amount**

Residential fees are \$6,978.00 per acre for single-family residential and \$1,468.00 per acre for multi-family residential. Commercial and industrial fees are \$11,165.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	132,262.31
FEES COLLECTED	\$		23,339.14
INTEREST EARNED	\$		4,882.93
TOTAL REVENUE			\$ 28,222.07
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			\$ 160,484.38

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

**PUBLIC WORKS  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 5239**

**CHICO STORM DRAINAGE-DRAIN AREA # 777 - PLEASANT VALLEY DITCH**

Butte County Code Section 3-102

**Fee Description**

A development impact fee assessed for the purpose of funding construction of storm drain facilities in the Pleasant Valley Ditch Drainage Area also known as Drainage Area # 777.

Initial Deposit: 12/28/06

Five Year Finding Reporting Required in FY Ending in x2 and x7

**Fee Amount**

Residential fees are \$9,890.00 per acre for single-family residential and \$14,834.00 per acre for multi-family residential. Commercial and industrial fees are \$15,823.00 per acre.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	242.57
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	8.14	
TOTAL REVENUE		\$	8.14
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19		\$	250.71

**Effective report year 2018-19, the County will report beginning and ending fund balance on an accrual basis rather than a cash basis.**

# ACCOUNTINGS – SPECIAL DISTRICTS

**CHICO AREA RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2480**

**PARK DEVELOPMENT**

Butte County Code Section 16-26

**Fee Description**

Park development fee on new housing units.

Initial Deposit: 08/16/89

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

\$ 2,375.00 per new dwelling unit.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 110,174.91
FEES COLLECTED	\$ 85,500.00	
INTEREST EARNED	\$ 2,183.54	
TOTAL REVENUE	<u>87,683.54</u>	\$ 87,683.54
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u>\$ 197,858.45</u>

**DURHAM RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2532**

**PARK FACILITIES FEES - UNINCORPORATED AREA**

Butte County Code Section 16-40

**Fee Description**

Park development fee on new housing construction and additions of over 500 square feet to defray the cost of acquiring and developing additional park facilities within the Durham Recreation and Park District made necessary by new residential development.

Initial Deposit: 10/18/93

Five Year Finding Reporting Required in FY Ending in x4 and x9

**Fee Amount**

\$ 2.35 per square foot for each new dwelling unit built.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	23,320.36
FEES COLLECTED	\$		41,867.60
INTEREST EARNED	\$		495.24
TOTAL REVENUE		\$	42,362.84
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFER		\$	-
ENDING FUND BALANCE 06/30/19		\$	<u>65,683.20</u>

**FEATHER RIVER RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2620**

**PARK LAND & FACILITIES FEES - UNINCORPORATED AREA**

Butte County Code Section 16-56

**Fee Description**

Fee on development of property outside the incorporated boundaries of the City of Oroville to be used to acquire park land and develop park facilities.

Initial Deposit: 01/25/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Feather River Recreation and Park District prior to the issuance of a building permit. Based upon a set fee amount per type of housing unit --- Single-family dwelling - Detached \$874.00 // Single-family dwelling - Attached \$861.00 // Multi-family units \$687.00 // Mobile homes \$684.00

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 207,239.95
FEES COLLECTED	\$ 135,400.92	
INTEREST EARNED	<u>\$ 3,853.18</u>	
TOTAL REVENUE		\$ 139,254.10
REFUNDS		\$ (1,747.48)
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 344,746.57</u></u>

**FEATHER RIVER RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2630**

**PUBLIC USE (COMMUNITY CENTER) FEES - UNINCORPORATED AREA**

Butte County Code Section 16-56

**Fee Description**

Fee on development of property outside the incorporated boundaries of the City of Oroville to be used to acquire and construct community centers for group meetings and functions.

Initial Deposit: 01/25/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Feather River Recreation and Park District prior to the issuance of a building permit. Based upon a set fee amount per type of housing unit --- Single-family dwelling - Detached \$122.00.00 // Single-family dwelling - Attached \$120.00 // Multi-family units \$96.00 // Mobile homes \$95.00.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 6,800.35
FEES COLLECTED	\$ 18,842.70	
INTEREST EARNED	\$ 150.29	
TOTAL REVENUE	<u>18,992.99</u>	\$ 18,992.99
REFUNDS		\$ (243.32)
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 25,550.02</u></u>

**FEATHER RIVER RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2640**

**AQUATIC CENTER FACILITIES FEES - UNINCORPORATED AREA**

Butte County Code Section 16-56

**Fee Description**

Fee on development of property outside the incorporated boundaries of the City of Oroville to be used to acquire and construct swimming pools and accompanying locker/utility buildings.

Initial Deposit: 01/25/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Feather River Recreation and Park District prior to the issuance of a building permit. Based upon a set fee amount per type of housing unit --- Single-family dwelling - Detached \$111.00 // Single-family dwelling - Attached \$109.00 // Multi-family units \$87.00 // Mobile homes \$87.00.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 32,323.64
FEES COLLECTED	\$ 17,162.38	
INTEREST EARNED	\$ 594.20	
TOTAL REVENUE	<u>17,756.58</u>	\$ 17,756.58
REFUNDS		\$ (221.20)
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 49,859.02</u></u>

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2511**

**AQUATIC FACILITIES FEES (UNINCORPORATED AREA)**

Butte County Code Section 16-74

**Fee Description**

Fee on development of property outside the incorporated boundaries of the Town of Paradise to acquire and build aquatic facilities (like swimming pools) for use by district residents.

Initial Deposit: 02/03/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$.34 per square foot // Multi-family units at \$.59 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18	\$		49.41
FEES COLLECTED	\$	-	
INTEREST EARNED	\$	0.19	
TOTAL REVENUE			\$ 0.19
REFUNDS	\$		-
EXPENDITURES	\$		-
INTERFUND LOANS	\$		-
INTERFUND TRANSFERS	\$		(49.60)
ENDING BALANCE 06/30/19	\$		0.00

**Fund closed on 9/18/18**

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2520**

**SUB-DIVISION FEES**

Town of Paradise Municipal Code Section 16.09.020

**Fee Description**

Town legislated development fee only on subdivisions within the incorporated boundaries of the Town of Paradise. The purpose of the fee is to fund projects which will improve the services and facilities provided by the district.

Initial Deposit: 02/12/87

Five Year Finding Reporting Required in FY Ending in x7 and x2

**Fee Amount**

Determined by formula at time of filing subdivision map.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 7,964.18
FEES COLLECTED	\$ -	
INTEREST EARNED	\$ 139.12	
TOTAL REVENUE	<u>139.12</u>	\$ 139.12
REFUNDS	\$ -	
EXPENDITURES	\$ -	
INTERFUND LOANS	\$ -	
INTERFUND TRANSFERS	\$ -	
ENDING BALANCE 06/30/19		<u><u>\$ 8,103.30</u></u>

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2521**

**PARK ACQUISITION FEES (UNINCORPORATED AREA)**

Butte County Code Section 16-74

**Fee Description**

Fee on development of property outside the incorporated boundaries of the Town of Paradise to be used to acquire park land for District development and use.

Initial Deposit: 02/03/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$0.1777 per square foot // Multi-family units at \$0.302 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	41,320.11
FEES COLLECTED	\$		1,725.76
INTEREST EARNED	\$		737.40
TOTAL REVENUE			\$ 2,463.16
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			\$ 43,783.27

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2522**

**PARK DEVELOPMENT FEES (UNINCORPORATED AREA)**

Butte County Code Section 16-74

**Fee Description**

Fee on development of property outside the incorporated boundaries of the Town of Paradise to be used for the development of park land and to provide facilities on land previously acquired.

Initial Deposit: 02/03/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Park and Recreation District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$0.247 per square foot // Multi-family units at \$0.426 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 62,115.39
FEES COLLECTED	\$ 4,985.24	
INTEREST EARNED	<u>\$ 1,130.17</u>	
TOTAL REVENUE		\$ 6,115.41
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 68,230.80</u></u>

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2524**

**DISTRICT FACILITIES FEES (UNINCORPORATED AREA)**

Butte County Code Section 16-74

**Fee Description**

Fee on development of property outside the incorporated boundaries of the Town of Paradise to acquire and build district facilities other than parks and aquatic facilities for use by district residents.

Initial Deposit: 02/03/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$0.42 per square foot // Multi-family units at \$0.73 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 36,478.53
FEES COLLECTED	\$ 1,150.44	
INTEREST EARNED	\$ 647.63	
TOTAL REVENUE	<u>                    </u>	\$ 1,798.07
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>                    </u>
ENDING BALANCE 06/30/19		<u><u>\$ 38,276.60</u></u>

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2526**

**PARK ACQUISITION FEES (INCORPORATED AREA)**

Town of Paradise Municipal Code Section 15.03.110

**Fee Description**

Fee on development of property within the incorporated boundaries of the Town of Paradise to be used to acquire park land for district development and use.

Initial Deposit: 01/27/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$0.177 per square foot // Multi-family units at \$0.302 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 65,115.85
FEES COLLECTED	\$ 2,557.44	
INTEREST EARNED	<u>\$ 1,154.36</u>	
TOTAL REVENUE		\$ 3,711.80
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 68,827.65</u></u>

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2527**

**PARK DEVELOPMENT FEES (INCORPORATED AREA)**

Town of Paradise Municipal Code Section 15.03.110

**Fee Description**

Fee on development of property within the incorporated boundaries of the Town of Paradise to be used for the development of park land and to provide facilities on land previously acquired.

Initial Deposit: 01/27/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at 0.247 per square foot // Multi-family units at \$0.426 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$	198,421.40
FEES COLLECTED	\$		7,388.16
INTEREST EARNED	\$		3,514.97
TOTAL REVENUE			\$ 10,903.13
REFUNDS		\$	-
EXPENDITURES		\$	-
INTERFUND LOANS		\$	-
INTERFUND TRANSFERS		\$	-
ENDING BALANCE 06/30/19			\$ 209,324.53

**PARADISE RECREATION AND PARK DISTRICT  
DEVELOPMENT IMPACT FEES  
FISCAL YEAR 2018-19**

**FUND 2528**

**DISTRICT FACILITIES FEES (INCORPORATED AREA)**

Town of Paradise Municipal Code Section 15.03.110

**Fee Description**

Fee on development of property within the incorporated boundaries of the Town of Paradise to acquire and build district facilities other than parks and aquatic facilities for use by district residents.

Initial Deposit: 01/27/05

Five Year Finding Reporting Required in FY Ending in x0 and x5

**Fee Amount**

Payable to Paradise Recreation and Park District prior to the issuance of a building permit. Based on square footage per type of housing unit --- Single-family dwelling and residential additions at \$0.42 per square foot // Multi-family units at \$0.73 per square foot.

**Accounting**

BEGINNING BALANCE 07/01/18		\$ 32,345.88
FEES COLLECTED	\$ 1,704.96	
INTEREST EARNED	<u>\$ 576.28</u>	
TOTAL REVENUE		\$ 2,281.24
REFUNDS		\$ -
EXPENDITURES		\$ -
INTERFUND LOANS		\$ -
INTERFUND TRANSFERS		<u>\$ -</u>
ENDING BALANCE 06/30/19		<u><u>\$ 34,627.12</u></u>

# PROJECTS AND EXPENDITURES



**CONSOLIDATED  
DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR 2018-19**

**PROJECTS AND EXPENDITURES**

The Development Impact Fee Projects and Expenditures table, on the next page, satisfies the following reporting requirements defined by California Government Code Section 66006(b)(1)(A)-(F):

- Identifies each public improvement on which fees were expended, the amount of expenditures on each improvement, and the total percentage of the cost of the public improvement that will be funded with impact fees.
- Identifies 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.

The Butte County Capital Improvement Program (CIP) for Fiscal Years 2018-19 through 2027-28 is located on the County's website at [www.buttecounty.net](http://www.buttecounty.net). The CIP is a spending plan for infrastructure improvements that have an identified funding source, including Development Impact Fees.

**Development Impact Fee Projects and Expenditures**

**As of June 30, 2019**

Fund Number	Public Improvement/Purpose of Expenditure	Current Project Phase	Construction		Estimated Total Costs Including Financing Costs	Development Impact Fees		
			Estimated Start Date	Estimated Completion Date		Expenditures To Date	Expenditures During FYE 6/30/19	Estimated % of Total Cost to be Funded with Impact Fees
2480	CARD - Phase 3 at DeGarmo Park	Planned	2020-2022		Undetermined	\$0	\$0	Undetermined
2630	Feather River Recreation & Park District-Berry Creek Park Bathroom	Construction	Jan-18	Jul-19	\$36,127	\$26,000	\$0	100%
5201	Hall of Records/Debt Service	Ongoing	N/A	N/A	\$15,817,154	\$695,466	\$80,000	23%
5201	Butte Regional Radio Project	Ongoing	FY 2017-18	FY 2019-20	\$7,166,380	\$0	\$0	11%
5205	New County Probation Building Construction and Debt Service	Preliminary	FY 2020-21	FY 2023-24	\$37,260,000	\$0	\$0	3%
5207	Dept. of Employment and Social Services Relocation to Chico	Complete	FY 2018-19	FY 2018-19	\$2,623,291	\$45,000	\$45,000	2%
5212	Library Bookmobile Purchase	Design	FY 2019-20	FY 2020-21	\$250,000 - \$450,000	\$0	\$0	Will apply for State Library grant. Costs in excess of grant will be paid from Fund 5212
5222	New Evidence Storage Morgue Building/Debt Service	Design	Jun-19	Jun-21	\$16,680,000	\$0	\$0	21%
5222	Jail Program and Capacity Expansion	Ongoing	FY 2019-20	FY 2023-24	\$44,445,000 (1)	\$0	\$0	4%

(1) Includes a \$40 million grant through the State Adult Local Criminal Justice Facilities Construction Financing Program

# FIVE YEAR FINDINGS



**CONSOLIDATED  
DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR 2018-19  
FIVE YEAR FINDINGS**

**CALIFORNIA GOVERNMENT CODE SECTION 66001(d)**

For all funds established for the collection and expenditure of Development Impact Fees, California Government Code Section 66001(d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose for which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

**FIVE YEAR FINDINGS REQUIRED FOR FISCAL YEAR 2018-19**

**FUND 2532 DURHAM RECREATION AND PARK DISTRICT – PARK FACILITIES FEES – UNINCORPORATED AREA**

- The purpose of the development impact fee (park development fee) is to defray the cost of acquiring and developing additional park facilities within the Durham Recreation and Park District made necessary by new residential development.
- There is a reasonable relationship between the use of the fees and the type of development project on which the fees are imposed.
- Currently, there are no projects in progress or proposed which have been identified to receive funding from Fund 2532. Impact fees continue to be collected and deposited to the fund. When the balance in the Fund is sufficient, the Durham Recreation and Park District intends to purchase additional property and/or construct a new building.

## **FUND 5217 YUBA COUNTY WATER COMPANY – FIRE HYDRANTS**

- The purpose of the development impact fee is to defray the cost of fire hydrants in the district resulting from new development.
- There is a reasonable relationship between the use of the fees and the type of development project on which the fees are imposed.
- Currently, there are no fire hydrant purchases in progress or proposed. No fire hydrant purchases have been required in the district in several years.
- Impact fees continue to be collected and deposited to the fund. The fees will be utilized when a needed project is identified and sufficient funds are available.



**INTERFUND TRANSFERS, INTERFUND LOANS  
AND DEVELOPER FEE REFUNDS**



**CONSOLIDATED  
DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR 2018-19**

**CALIFORNIA GOVERNMENT CODE SECTION 66006(b)(1)(G) and (H) REQUIREMENTS**

**INTERFUND TRANSFERS**

A list of the interfund transfers during Fiscal Year 2018-19 is provided on page 55.

**INTERFUND LOANS**

There were no interfund loans during Fiscal Year 2018-19.

**REFUNDS OF DEVELOPER FEES**

There were no refunds to developers pursuant to California Government Code Sections 66006(b)(1)(H) and 66001(e) during Fiscal Year 2018-19.

**REALLOCATION OF FUNDS DUE TO EXCESSIVE REFUNDING COSTS**

There were no reallocations of funds pursuant to California Government Code Sections 66006(b)(1)(H) and 66001(f) during Fiscal Year 2018-19.

**INTERFUND TRANSFERS  
FISCAL YEAR 2018-19**

Fund Transferred From	Fund Transferred To	Transfer Amount	Purpose of Transfer
Paradise Recreation and Park District Fund 2511	Paradise Recreation and Park District Fund 2514	\$49.60	Close out Fund 2511
Countywide - Jail Facilities Fund 5202	County General Fund	\$184,219.05	Transfer to Fund 5223 - Fire Facilities, as a partial repayment for an interfund loan made during Fiscal Year 2013-14 for the Jail Expansion Project