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**GOVERNMENT CODE
SECTION 66006 ANNUAL
REPORT**

FISCAL YEAR 2021-2022

COUNTY OF SHASTA

April 21, 2023

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COUNTY OF SHASTA



GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEAR 2021-2022

Prepared for:

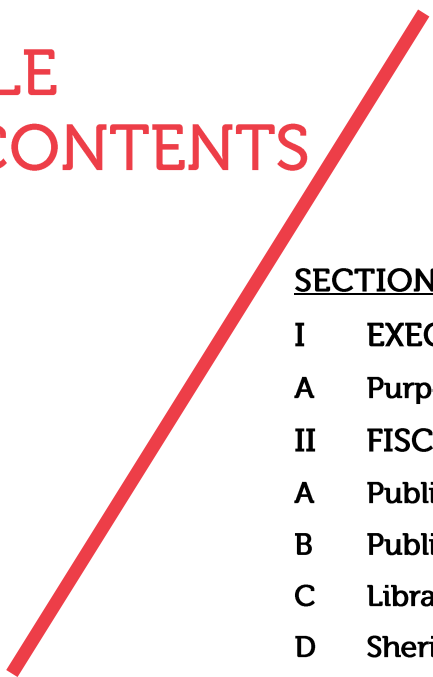
County of Shasta

Department of Resource Management

1855 Placer Street

Redding, CA 96001

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I EXECUTIVE SUMMARY

A Purpose of the Report

Section 66006 of the Government Code provides that the County of Shasta ("County") shall make available to the public certain information and adopt described findings relative to development impact fees ("Impact Fees") collected pursuant to Section 66000 et seq. of the Government Code. The described information and findings relate to Impact Fees received, expended or to be expended in connection with public facilities to accommodate new development.

Section 66006(b) of the Government Code requires that for each Impact Fee the County shall make available to the public the following information for the fiscal year:

- A brief description of the type of fee in the account or fund;
- The amount of the fee;
- The beginning and ending balance of the account or fund;
- The amount of the fees collected and interest earned;
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees;
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement;
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan; and
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements and volume of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

The Impact Fees of the County for fiscal year 2021-2022 fund the following types of facilities:

1. Public Protection Facilities;
2. Public Health Facilities;
3. Library Facilities;
4. Sheriff Patrol and Investigation Facilities;

6. Animal Control Facilities;
7. Fire Protection;
8. Traffic Facilities; and
9. City of Redding Parks Facilities (not in effect at this time)

In March 2008, Muni Financial completed the Shasta County and City of Redding Public Facilities Impact Fee Study ("IFS"). On May 6, 2008, the Shasta County Board of Supervisors (the "Board") adopted County Ordinance No. 665, which authorized the imposition and collection of public facilities impact fees. On June 30, 2020, the Board adopted Ordinance No. 665-1 to retroactively suspend the July 1, 2020, annual adjustment of impact fees until such time as the Board lifts the suspension. On August 25, 2020, the Board adopted Ordinance No. 665-2 to establish a traffic impact fee exclusively applicable to mini-storage development operative retroactive to May 6, 2008. On January 4, 2022, the Board adopted Ordinance No. 665-3, which retroactively suspended the July 1, 2021, annual adjustment of impact fees and all subsequent annual adjustments until such time as the Board lifts the suspension. The Board shall review the suspension every two years.

The City of Redding Parks fee is not in effect at this time and shall not take legal effect until the County of Shasta and the City of Redding enter into an agreement regarding the use of these fees, and the County Board declares that the fee has taken effect.

The following Annual Report for fiscal year 2021-2022 includes the information and proposed findings the County intends to review and adopt in accordance with Section 66006 of the Government Code.

II FISCAL YEAR 2021-2022 ANNUAL REPORT

A Public Protection Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Public Protection fees are collected to generate revenue for public protection facilities needed to serve new development. Public Protection facilities serve both residents and businesses within both incorporated and unincorporated portions of the County. Therefore, fees coupled with public protection are based on the County’s service population including residents and workers.

2. Amount of the Impact Fees.

Table II-1: Public Protection Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$2,204.87 per unit
Multi-Family	\$2,112.45 per unit
Commercial	\$448.74 per 1,000 bldg. sq. ft.
Office	\$301.41 per 1,000 bldg. sq. ft.
Industrial	\$202.28 per 1,000 bldg. sq. ft.

3. Beginning and ending balance of account and sub-account(s).

Table II-2: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$1,254,983
Ending Fund Balance (6/30/2022)	\$1,433,662

4. Amount of the Impact Fees collected and interest earned.

Table II-3: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$171,706
Interest Income	\$6,973
Total	\$178,679

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Public Protection Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County’s currently incomplete Public Protection facilities project(s) are planned to be completed in FY 2022-23. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Public Protection Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Public Protection Facilities Fee Account in fiscal year 2021-2022.

B Public Health Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Public Health fees are collected to generate revenue to support the public health facilities needed to serve new development. Residents are the primary users of public health services. Nonresidential development does not tend to increase demand for public health services; therefore, the fee for public health facilities is based on residential population and excludes workers.

2. Amount of the Impact Fees.

Table II-4: Public Health Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$1,003.31 per unit
Multi-Family	\$960.45 per unit
Commercial	N/A
Office	N/A
Industrial	N/A

3. Beginning and ending balance of account and sub-account(s).

Table II-5: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$576,775
Ending Fund Balance (6/30/2022)	\$649,667

4. Amount of the Impact Fees collected and interest earned.

Table II-6: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$70,306
Interest Income	\$2,586
Total	\$72,892

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Public Health Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County's currently incomplete Public Health facilities project(s) are planned to be completed in FY 2022-23. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Public Health Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Public Health Facilities Fee Account in fiscal year 2021-2022.

C Library Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Library fees are collected to generate revenue to support the library books and technology facilities needed to serve new development. Residents are the primary users of libraries. Therefore, the fee for library facilities is based on residential population and excludes workers.

2. Amount of the Impact Fees.

Table II-7: Library Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$178.15 per unit
Multi-Family	\$168.77 per unit
Commercial	N/A
Office	N/A
Industrial	N/A

3. Beginning and ending balance of account and sub-account(s).

Table II-8: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$102,334
Ending Fund Balance (6/30/2022)	\$115,261

4. Amount of the Impact Fees collected and interest earned.

Table II-9: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$12,468
Interest Income	\$459
Total	\$12,927

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Library Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County's currently incomplete Library facilities project(s) are planned to be completed in FY 2022-23. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Library Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Library Facilities Fee Account in fiscal year 2021-2022.

D Sheriff Patrol and Investigation Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Sheriff Patrol and Investigation fees are collected to generate revenue to support the sheriff patrol and investigation facilities needed to serve new development. Residents and businesses in the unincorporated portions of Shasta County benefit from law enforcement services provided by the Sheriff's Office; therefore, the fee is based on the County's collective unincorporated residential and worker populations.

2. Amount of the Impact Fees.

Table II-10: Sheriff Patrol and Investigation Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$1,056.90 per unit
Multi-Family	\$1,012.68 per unit
Commercial	\$215.67 per 1,000 bldg. sq. ft.
Office	\$163.43 per 1,000 bldg. sq. ft.
Industrial	\$96.45 per 1,000 bldg. sq. ft.

3. Beginning and ending balance of account and sub-account(s).

Table II-11: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$703,215
Ending Fund Balance (6/30/2022)	\$788,996

4. Amount of the Impact Fees collected and interest earned.

Table II-12: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$82,430
Interest Income	\$3,352
Total	\$85,782

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Sheriff Patrol and Investigation Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County's currently incomplete Sheriff Patrol and Investigation facilities project(s) are planned to be completed in FY 2023-24. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Sheriff Patrol and Investigation Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Sheriff Patrol and Investigation Facilities Fee Account in fiscal year 2021-2022.

E General Government Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

General Government fees are collected to generate revenue to support the general government facilities needed to serve new development. General government facilities serve both residents and business in both the incorporated and unincorporated portions of the County; therefore, this fee is based on services to both residents and workers within both the incorporated and unincorporated areas of the County.

2. Amount of the Impact Fees.

Table II-13: General Government Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$1,560.56 per unit
Multi-Family	\$1,494.92 per unit
Commercial	\$317.47 per 1,000 bldg. sq. ft.
Office	\$242.41 per 1,000 bldg. sq. ft.
Industrial	\$143.32 per 1,000 bldg. sq. ft.

3. Beginning and ending balance of account and sub-account(s).

Table II-14: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$1,038,665
Ending Fund Balance (6/30/2022)	\$1,165,323

4. Amount of the Impact Fees collected and interest earned.

Table II-15: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$121,709
Interest Income	\$4,949
Total	\$126,658

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the General Government Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County's currently incomplete General Government facilities project(s) are planned to be completed in FY 2023-24. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the General Government Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the General Government Facilities Fee Account in fiscal year 2021-2022.

F Animal Control Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Animal control fees are collected to generate revenue to support the animal control facilities needed to serve new development. Residents are the primary users of animal control facilities. Therefore, this fee is based on residential population for the unincorporated area of the County.

2. Amount of the Impact Fees.

Table II-16: Animal Control Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$293.37 per unit
Multi-Family	\$281.30 per unit
Commercial	N/A
Office	N/A
Industrial	N/A

3. Beginning and ending balance of account and sub-account(s).

Table II-17: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$169,268
Ending Fund Balance (6/30/2022)	\$191,172

4. Amount of the Impact Fees collected and interest earned.

Table II-18: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$21,136
Interest Income	\$768
Total	\$21,904

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Animal Control Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County’s currently incomplete Animal Control facilities project(s) are planned to be completed in FY 2022-23. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Animal Control Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Animal Control Facilities Fee Account in fiscal year 2021-2022.

G Fire Protection Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Fire Protection fees are collected to generate revenue to support fire protection facilities needed to serve new development in the County Fire Department service area. Residents and business are served by this facility in some unincorporated areas of the County; therefore, this fee is based on the service populations that include residents and workers. This fee applies only within the service area of the Shasta County Fire Department.

2. Amount of the Impact Fees.

Table II-19: Fire Protection Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$1,954.37 per unit
Multi-Family	\$1,871.34 per unit
Commercial	\$1,143.99 per 1,000 bldg. sq. ft.
Office	\$870.72 per 1,000 bldg. sq. ft.
Industrial	\$517.07 per 1,000 bldg. sq. ft.

3. Beginning and ending balance of account and sub-account(s).

Table II-20: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$1,201,566
Ending Fund Balance (6/30/2022)	\$193,317

4. Amount of the Impact Fees collected and interest earned.

Table II-21: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$135,728
Interest Income	\$6,998
Total	\$142,726

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

Table II-22: Fiscal Year 2021-2022 Fire Protection Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
South County Station Design/Construction	\$1,150,975	14%
Total	\$1,150,975	N/A

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County allocated a portion of the impact fee funds to the South County Station Design/Construction, which was completed in FY 2022-23. The County will continue to use available impact fees to reimburse a portion of the expenditures on this facility that has already been completed.

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Fire Protection Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Fire Protection Facilities Fee Account in fiscal year 2021-2022.

H Traffic Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the County.

Traffic fees are collected to generate revenue to support improvements to the regional transportation system needed to serve new development. Residents and businesses are both served by the regional transportation system; therefore, this fee is based on new trip demand for the project for residential and business. These fees apply only to the South County Region (described in IFS section 12, exhibit 2).

2. Amount of the Impact Fees.

Table II-23: Traffic Facilities Fee by Land Use (Effective July 24, 2019)

Land Use	Fee Amount
Single-Family	\$1,405.16 per unit
Multi-Family	\$865.34 per unit
Commercial	\$1,930.26 per 1,000 bldg. sq. ft.
Office	\$2,281.23 per 1,000 bldg. sq. ft.
Industrial	\$1,567.25 per 1,000 bldg. sq. ft.
Mini-Storage ¹	\$275.96 per 1,000 bldg. sq. ft.

Notes:

1. Mini-storage land use category added per Ordinance No. 665-2. For all fee categories, other than traffic, mini-storage development shall be evaluated as an Industrial land use type.

3. Beginning and ending balance of account and sub-account(s).

Table II-24: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$1,086,716
Ending Fund Balance (6/30/2022)	\$1,241,917

4. Amount of the Impact Fees collected and interest earned.

Table II-25: Fiscal Year 2021-2022 Impact Fees Collected and Interest Earned

Item	Amount
Fee Revenues	\$146,435
Interest Income	\$8,766
Total	\$155,201

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the County that was funded with Impact Fees.

No projects were funded by the Traffic Facilities Fees in fiscal year 2021-2022.

6. Identification of an approximate date by which the construction of project(s) of the County will commence if the County determines that sufficient funds have been collected to complete financing on an incomplete project of the County, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the County remains incomplete.

The County's currently incomplete Traffic facilities project(s) has yet to be completed and is planned to commence within the next five years. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the County on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Traffic Facilities Fee Account in fiscal year 2021-2022.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Traffic Facilities Fee Account in fiscal year 2021-2022.

I Administration

The table below shows the Administration Fee Account beginning and ending fund balances, revenues, and expenditures during the period of July 1, 2021, through June 30, 2022.

Table II-26: Fiscal Year 2021-2022 Beginning and Ending Fund Balances

Item	Amount
Beginning Fund Balance (7/1/2021)	\$42,303
Fee Revenues	\$15,550
Fee Expenditures	\$676
Ending Fund Balance (6/30/2022)	\$57,177

J City of Redding Parks Facilities

This fee shall not take legal effect until the County of Shasta and the City of Redding enter into an agreement regarding the use of these fees, and the County Board declares that the fee has taken effect. This fee is to generate revenue to support the County residents' share of planned improvements to these region-serving parks attributed to new development in unincorporated areas. Residents are the primary users of the parkland; therefore, the demand for parks and facilities is based on residential population and excludes workers. When in effect, these fees apply only to the South County Region (legal description contained in Ordinance No. 665, Exhibit 2).

The logo for DTA (Development Tax Authority) features the lowercase letters 'dta' in a bold, black, sans-serif font. A white, parallelogram-shaped graphic element is positioned above the 't', partially overlapping the 'd' and 'a'.

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