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**GOVERNMENT CODE  
SECTIONS 66001 AND 66006  
ANNUAL AND FIVE-YEAR  
REPORT**

**FISCAL YEAR 2022-2023**

**COUNTY OF SHASTA**

**NOVEMBER 13, 2023**

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## COUNTY OF SHASTA



# GOVERNMENT CODE SECTIONS 66001 AND 66006 ANNUAL AND FIVE-YEAR REPORT FISCAL YEAR 2022-2023

Prepared for:

County of Shasta

Department of Resource Management

1855 Placer Street

Redding, CA 96001

# TABLE OF CONTENTS

**SECTION**

**I EXECUTIVE SUMMARY.....1**

**A Purpose of the Report..... 1**

**II FISCAL YEAR 2022-2023 ANNUAL REPORT..... 3**

**A Public Protection Facilities.....3**

**B Public Health Facilities.....4**

**C Library Facilities.....6**

**D Sheriff Patrol and Investigation Facilities .....7**

**E General Government Facilities.....9**

**F Animal Control Facilities.....10**

**G Fire Protection Facilities.....12**

**H Traffic Facilities.....14**

**I Administration.....15**

**J City of Redding Parks Facilities.....15**

**III FISCAL YEARS 2018-2019 THROUGH 2022-  
2023 FIVE-YEAR REPORT ..... 17**

**APPENDICES**

**APPENDIX A SUMMARY OF INCOMPLETE  
PROJECTS**

## **I EXECUTIVE SUMMARY**

### **A Purpose of the Report**

Sections 66001 and 66006 of the Government Code provide 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.

Section 66001(d) of the Government Code requires that for each Impact Fee, the County shall make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- Identify the purpose to 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; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The Impact Fees of the County for fiscal year 2022-2023 fund the following types of facilities:

1. Public Protection Facilities;
2. Public Health Facilities;
3. Library Facilities;
4. Sheriff Patrol and Investigation Facilities;
5. General Government 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 2022-2023 and Five-Year Report for fiscal years 2018-2019 through 2022-2023 include the information and proposed findings the County intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

**II FISCAL YEAR 2022-2023 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 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$1,433,662
Ending Fund Balance (6/30/2023)	\$1,645,048

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

**Table II-3: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$193,808
Interest Income	\$17,578
<b>Total</b>	<b>\$211,386</b>

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 2022-2023.

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 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 Public Protection Facilities Fee Account in fiscal year 2022-2023.

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 2022-2023.

**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 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$649,667
Ending Fund Balance (6/30/2023)	\$732,512

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

**Table II-6: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$75,931
Interest Income	\$6,913
<b>Total</b>	<b>\$82,845</b>

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 2022-2023.

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 current Public Health facilities project(s) are anticipated to be completed in FY 2023-2024. 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 2022-2023.

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 2022-2023.

**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 fees are based on the residential population and exclude 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 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$115,261
Ending Fund Balance (6/30/2023)	\$130,158

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

**Table II-9: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$13,657
Interest Income	\$1,240
<b>Total</b>	<b>\$14,898</b>

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 2022-2023.

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 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 Library Facilities Fee Account in fiscal year 2022-2023.

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 2022-2023.

**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.

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

**Table II-11: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$788,996
Ending Fund Balance (6/30/2023)	\$333,757

- Amount of the Impact Fees collected and interest earned.

**Table II-12: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$92,920
Interest Income	\$8,424
<b>Total</b>	<b>\$101,345</b>

- 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-13: Fiscal Year 2022-2023 Sheriff Patrol and Investigation Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Remodel EOC/Sheriff Office	\$556,584	17%
<b>Total</b>	<b>\$556,584</b>	<b>N/A</b>

- 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 anticipated to be completed in FY 2023-2024. The County has determined that it has or will obtain sufficient funds to finance a portion of such project(s).

- 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 2022-2023.

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 2022-2023.

**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-14: 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-15: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$1,165,323
Ending Fund Balance (6/30/2023)	\$306,228

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

**Table II-16: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$137,317
Interest Income	\$12,450
<b>Total</b>	<b>\$149,767</b>

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-17: Fiscal Year 2022-2023 General Government Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Remodel EOC/Sheriff Office	\$1,008,862	33%
<b>Total</b>	<b>\$1,008,862</b>	<b>N/A</b>

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 anticipated to be completed in FY 2023-2024. 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 2022-2023.

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 2022-2023.

**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-18: 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

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

**Table II-19: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$191,172
Ending Fund Balance (6/30/2023)	\$216,037

- Amount of the Impact Fees collected and interest earned.

**Table II-20: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$22,777
Interest Income	\$2,087
<b>Total</b>	<b>\$24,865</b>

- 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 2022-2023.

- 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 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).

- 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 2022-2023.

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 2022-2023.

**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-21: 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-22: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$193,317
Ending Fund Balance (6/30/2023)	\$9,755

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

**Table II-23: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$117,783
Interest Income	\$9,755
<b>Total</b>	<b>\$127,537</b>

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-24: Fiscal Year 2022-2023 Fire Protection Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
South County Station Design/Construction	\$311,100	6%
<b>Total</b>	<b>\$311,100</b>	<b>N/A</b>

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 2022-2023. 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 2022-2023.

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 2022-2023.



**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 (legal description contained in Ordinance No. 665, Exhibit 2).

2. Amount of the Impact Fees.

**Table II-25: 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 <sup>1</sup>	\$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-26: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$1,241,917
Ending Fund Balance (6/30/2023)	\$1,373,665

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

**Table II-27: Fiscal Year 2022-2023 Impact Fees Collected and Interest Earned**

Item	Amount
Fee Revenues	\$121,219
Interest Income	\$10,529
<b>Total</b>	<b>\$131,748</b>

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 2022-2023.

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) are 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 2022-2023.

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 2022-2023.

**I Administration**

The table below shows the Administration Fee Account beginning and ending fund balances, revenues, and expenditures during the period of July 1, 2022, through June 30, 2023.

**Table II-28: Fiscal Year 2022-2023 Beginning and Ending Fund Balances**

Item	Amount
Beginning Fund Balance (7/1/2022)	\$57,177
Fee Revenues	\$15,825
Fee Expenditures	\$20,237
Ending Fund Balance (6/30/2023)	\$52,765

**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).

**III FISCAL YEARS 2018-2019 THROUGH 2022-2023 FIVE-YEAR REPORT**

In accordance with Government Code Section 66001, the County provides the following information with respect to that portion of the Impact Fee accounts or sub-account(s) remaining unexpended, whether committed or uncommitted:

- Identification of the purpose to which the Impact Fees are to be put.

The purpose of the Impact Fees imposed and collected on new development within the County during fiscal years 2018-2019 through 2022-2023 was to fund the additional public facilities needed to serve new development within the County.

- Demonstration of a reasonable relationship between the Impact Fees and the purposes for which they are charged.

There is a roughly proportional, reasonable relationship between the new development upon which the Impact Fees are charged and the need for additional public facilities by reason of the fact that additional residents and employees will be generated by additional development within the County and the County does not have capacity in its existing public facilities to accommodate these new residents and employees. Furthermore, the Impact Fees charged on new development will be used to fund additional public facilities which will be used to serve the residents and employees generated from new development.

- Identification of all sources and amounts of funding anticipated to complete financing of the public facilities the County has identified in the County's reports.

Table III-1 below is a summary of the amount of fees on hand for each fund as of June 30, 2023, as well as the amount of fees currently committed to future projects and the costs of the pending public facility projects currently identified by the County as shown in further detail in Table III-2. As indicated in the table below, the current fee balances are needed to complete the pending projects. Funds have been committed but not withdrawn from these accounts as of the date of this report. The County will continue to collect fees to mitigate the impacts of new development and fund remaining costs of planned facilities.

**Table III-1: Fees on Hand for Each Fund as of June 30, 2023<sup>1</sup>**

Fund	Fees on Hand as of 6/30/2023	Fees Committed to Future Projects as of 6/30/2023	Cost of Future Projects
Public Protection	\$1,645,048	\$1,645,048	\$110,000,000
Public Health	\$732,512	\$732,512 <sup>2</sup>	\$1,080,699
Library	\$130,158	\$130,158	\$120,000
Sheriff Patrol and Investigation	\$333,757	\$333,757	\$8,348,975

Fund	Fees on Hand as of 6/30/2023	Fees Committed to Future Projects as of 6/30/2023	Cost of Future Projects
General Government	\$306,228	\$306,228	\$14,114,096
Animal Control	\$216,037	\$216,037	\$238,054
Fire Protection	\$9,755	\$9,755	\$5,306,065
Traffic	\$1,373,665	\$1,373,665	\$1,400,129
<b>Total</b>	<b>\$4,747,160</b>	<b>\$4,747,160</b>	<b>\$140,608,018</b>

Notes:

1. General Fund and alternate revenue sources also utilized to fund future projects, subject to change.
  2. Public Health fund balance will be used to reimburse certain funding sources utilized by the County for the construction of a basement remodel and a mobile clinic, as the Public Health Impact Fees on hand were not sufficient to cover the costs at the time these projects commenced.
- Identification of the approximate dates on which the funding referred to in Table III-1 is expected to be deposited into the appropriate account or fund.

Table III-2 lists projects which are expected to start within the next five (5) years or are currently underway, as well as the proposed funding sources.

**Table III-2: Future Projects (Details)**

Fee/Project	Impact Fees (Est.)	Other Sources of Funds (Est.)	Total
<b><u>Public Protection</u></b>			
Jail Expansion	\$1,645,048	\$108,354,952	\$110,000,000
<i>Total Public Protection Facilities</i>			<b>\$110,000,000</b>
<b><u>Public Health</u></b>			
Basement Remodel	\$732,512	\$348,187	\$932,096
Mobile Clinic			\$148,603
<i>Total Public Health Facilities</i>			<b>\$1,080,699</b>
<b><u>Library</u></b>			
Collection Volumes			\$60,000
Public/Staff PCs	\$130,158	-	\$20,000
Building Improvements/Renovations			\$40,000
<i>Total Library Facilities</i>			<b>\$120,000</b>
<b><u>Sheriff Patrol &amp; Investigation</u></b>			
Shasta County Jail Door Upgrade	-	\$2,382,516	\$2,382,516
Shasta County Jail Upgrade Security System	-	\$2,000,000	\$2,000,000
Shasta County Jail Elevator	-	\$300,000	\$300,000

Jail Video Court Appearances	-	\$200,000	\$200,000
Furniture and Furnishings for EOC/Sheriff Office	-	\$128,811	\$128,811
Remodel EOC/Sheriff Office	\$333,757	\$3,003,891	\$3,337,648
<i>Total Sheriff Patrol &amp; Investigation Facilities</i>			<b>\$8,348,975</b>
<b><u>General Government</u></b>			
Main Courthouse	-	\$2,500,000	\$2,500,000
Demo Old Juvenile Hal Bldg.	-	\$500,000	\$500,000
All Dept. Miscellaneous Projects	-	\$5,000,000	\$5,000,000
Admin Building (Information Technology)	-	\$517,500	\$517,500
Crisis Center Kitchen Remodel	-	\$923,000	\$923,000
New Parking Lot at Court St/Sacramento St	-	\$300,000	\$300,000
FRM Corp Yard Roof	-	\$243,244	\$243,244
Facilities Shop Remodel (Breslauer)	-	\$60,000	\$60,000
Veterans Hall	-	\$1,008,000	\$1,008,000
Remodel EOC/Sheriff Office	\$306,228	\$2,756,124	\$3,062,352
<i>Total General Government Facilities</i>			<b>\$14,114,096</b>
<b><u>Animal Control</u></b>			
Mobile Shelter Trailer			\$97,074
One Ton Pickup 4WD to Tow Trailer			\$85,800
Custom Box for Evac Transport to Trailer/Shelter	\$216,037	\$22,017	\$40,165
Water Trailer			\$15,015
<i>Total Animal Control Facilities</i>			<b>\$238,054</b>
<b><u>Fire Protection</u></b>			
Siting/Construction of South County (Riverside) Station	\$9,755	\$5,296,310	\$5,306,065
<i>Total Fire Protection Facilities</i>			<b>\$5,306,065</b>
<b><u>Traffic</u></b>			
Knighton Road Bike/Pedestrian Project	\$1,373,665	\$26,464	\$1,400,129
<i>Total Traffic Facilities</i>			<b>\$1,400,129</b>

# **APPENDIX A**

County of Shasta  
FY 2022-2023 Annual and Five-Year Report



## **SUMMARY OF INCOMPLETE PROJECTS**

Date: June 14, 2022

Project Description	Area	Estimated	General	Grant/Other Funding	Debt Financing	2022	2023	2024	2025	2026
		Cost	Fund			2023	2024	2025	2026	2027
<b>Detention Facilities</b>										
Shasta County Jail Door Upgrade	Redding	2,382,516	2,382,516			1,088,686				
Shasta County Jail Upgrade Security System	Redding	2,000,000	2,000,000			2,000,000				
Shasta County Jail Elevator	Redding	300,000	300,000			300,000				
Jail Video Court Appearances	Redding	200,000	200,000			200,000				
<b>County Offices</b>										
Main Courthouse	Redding	2,500,000	2,500,000					1,500,000	500,000	500,000
Demo Old Juvenile Hall Bldg.	Redding	500,000	500,000			500,000				
All Dept. Miscellaneous Projects	Redding	5,000,000	5,000,000			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Administration Building (Information Technology)	Redding	517,500	517,500			517,500				
Crisis Center Kitchen Remodel	Redding	923,000		923,000		923,000				
New Parking Lot at Court Street/Sacramento Street	Redding	300,000		300,000		300,000				
Future Sites	Redding	60,000,000	30,000,000		30,000,000		60,000,000			
FRM Corp Yard Roof	FRM	243,244		243,244		207,345				
Facilities Shop Remodel (Breslauer)	Redding	60,000		60,000		60,000				
Roof Replacement - 2650 Breslauer	Redding	457,000		457,000		457,000				



Project Description	Area	Estimated	General	Grant/Other Funding	Debt Financing	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027
<b>Public Safety/Fire Station Facilities</b>										
Siting/construction of a South-County (Riverside) Station	Redding	8,527,518	7,376,543	1,150,975		5,306,065				
Remodel EOC/Sheriff Office	Redding	6,400,000	4,460,120	1,939,880		6,400,000				
<b>Community Centers</b>										
Veterans Hall	Redding, Anderson, Burney & FRM	1,008,000	1,008,000			608,000	100,000	100,000	100,000	100,000
<b>Public Ways and Facilities</b>										
CSA #2 Sugarloaf Water	Lakehead	2,736,382		2,736,382		2,702,000				
CSA #3 Water System Improvements	Castella	461,283		461,283		312,000				
CSA#6 Water System Improvements	Redding	3,033,000		3,033,000		2,013,976				
CSA #8 Palo Cedro Water Generator	Palo Cedro	250,000		250,000		226,500				
CSA #17 Cottonwood Sewer System Upgrade	Cottonwood	9,491,558		9,491,558		2,386,000	3,469,547	3,000,000		
West Central Landfill Improvements	Redding	9,000,000		9,000,000		1,025,000	1,000,000	1,000,000	1,000,000	4,975,000
Septage Ponds Expansion	Anderson	500,000		500,000		100,000	100,000	100,000	100,000	100,000
Buckeye Landfill	Redding	600,000		600,000		600,000				
<b>Americans with Disabilities Act Improvements (ADA)</b>										
Identified ADA Improvements	Various Countywide	1,000,000	1,000,000			200,000	200,000	200,000	200,000	200,000
<b>Total</b>		\$118,391,001	\$57,244,679	\$31,146,322	\$30,000,000	\$29,433,072	\$65,869,547	\$6,900,000	\$2,900,000	\$,875,000



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