

KINGS COUNTY

DEVELOPMENT IMPACT FEE NEXUS STUDY UPDATE

FINAL DRAFT

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Executive Summary

This report summarizes an analysis of development impact fees needed to support future development in Kings County through 2050. It is the County's intent that the costs representing future development's share of public facilities and capital improvements be imposed on that development in the form of a development impact fee, also known as a public facilities fee. The public facilities and improvements included in this analysis are divided into the fee categories listed below:

- Countywide Public Protection Facilities
- Fire Facilities
- Libraries
- Animal Services Facilities
- Sheriff Patrol and Investigation Facilities

Background and Study Objectives

This report is an update to Kings County's "Development Impact Fee Justification Study (2015)," prepared by David Taussig & Associates, Inc.

The primary policy objective of a development impact fee program is to ensure that new development pays the capital costs associated with growth. Although growth also imposes operating costs, there is not a similar system to generate revenue from new development for services. The primary purpose of this report is to calculate and present fees that will enable the County to expand its inventory of public facilities, as new development creates increases in service demands.

The County collects public facilities fees under authority granted by the *Mitigation Fee Act (the Act)*, contained in *California Government Code Sections 66000 et seq.* This report provides the necessary findings required by the *Act* for adoption of the fees presented in the fee schedules contained herein.

The County programs development impact fee-funded capital projects through its Five-Year Construction Schedule. This document allows the County to identify and direct its fee revenue to public facilities projects that will accommodate future growth. By programming fee revenues to specific capital projects, the County can help ensure a reasonable relationship between new development and the use of fee revenues as required by the *Mitigation Fee Act*.

Facility Standards and Costs

This study uses the **existing inventory methodology** to calculate all the fees within this report. The existing inventory approach is based on a facility standard derived from the County's existing level of facilities and existing demand for services. This approach results in no facility deficiencies attributable to existing development. This approach is often used when a long-range plan for new facilities is not available. Future facilities to serve growth will be identified through the County's annual CIP and budget process and/or completion of a new facility master plan. **This approach is used to calculate all the fees in this report.**

Use of Fee Revenues

Impact fee revenue must be spent on new facilities or expansion of current facilities to serve new development. Facilities can be generally defined as capital acquisition items with a useful life greater than five years. Impact fee revenue can be spent on capital facilities to serve new development, including but not limited to land acquisition, construction of buildings, construction

of infrastructure, the acquisition of vehicles or equipment, information technology, software licenses and equipment.

In that the County cannot predict with certainty how and when development within the County will occur within the planning horizon assumed in this study, the County may need to update and revise the project lists funded by the fees documented in this study. Any substitute projects should be funded within the same facility category, and the substitute projects must still benefit and have a relationship to new development. The County could identify any changes to the projects funded by the impact fees when it updates the CIP. The impact fees could also be updated if significant changes to the projects funded by the fees are anticipated.

Development Impact Fee Schedule Summary

Table E.1 summarizes the development impact fees that meet the County’s identified needs and comply with the requirements of the *Mitigation Fee Act*.

E.1: Maximum Justified Development Impact Fee Schedule

Land Use	Coutywide Public Protection	Fire Protection	Library Facilities	Animal Services Facilities	Sheriff Patrol and Investigation Facilities	Total
Unincorporated						
<u>Residential - per Sq. Ft.</u>	\$ 1.51	\$ 3.21	\$ 0.25	\$ 0.02	\$ 0.83	\$ 5.82
<u>Nonresidential - per Sq. Ft.</u>						
Commercial/Retail	\$ 0.58	\$ 2.58	\$ -	\$ -	\$ 0.32	\$ 3.48
Office	0.89	3.97	-	-	0.49	5.35
Industrial	0.32	1.41	-	-	0.18	1.91
Warehousing/Distribution	0.09	0.41	-	-	0.05	0.55
Avenal and Corcoran						
<u>Residential - per Sq. Ft.</u>	\$ 1.51	\$ 3.21	\$ 0.25	\$ -	\$ -	\$ 4.97
<u>Nonresidential - per Sq. Ft.</u>						
Commercial/Retail	\$ 0.58	\$ 2.58	\$ -	\$ -	\$ -	\$ 3.16
Office	0.89	3.97	-	-	-	4.86
Industrial	0.32	1.41	-	-	-	1.73
Warehousing/Distribution	0.09	0.41	-	-	-	0.50
Hanford and Lemoore						
<u>Residential - per Sq. Ft.</u>	\$ 1.51	\$ -	\$ 0.25	\$ 0.02	\$ -	\$ 1.78
<u>Nonresidential - per Sq. Ft.</u>						
Commercial/Retail	\$ 0.58	\$ -	\$ -	\$ -	\$ -	\$ 0.58
Office	0.89	-	-	-	-	0.89
Industrial	0.32	-	-	-	-	0.32
Warehousing/Distribution	0.09	-	-	-	-	0.09

Sources: Tables 3.5, 4.9, 5.5, 6.5, and 7.5.

1. Introduction

This report presents an analysis of the need for public facilities to accommodate new development in Kings County. This chapter provides background for the study and explains the study approach under the following sections:

- Public Facilities Financing in California;
- Study Objectives;
- Fee Program Maintenance;
- Study Methodology; and
- Organization of the Report.

Public Facilities Financing in California

The changing fiscal landscape in California during the past 45 years has steadily undercut the financial capacity of local governments to fund infrastructure. Three dominant trends stand out:

- The passage of a string of tax limitation measures, starting with Proposition 13 in 1978 and continuing through the passage of Proposition 218 in 1996;
- Declining popular support for bond measures to finance infrastructure for the next generation of residents and businesses; and
- Steep reductions in federal and state assistance.

Faced with these trends, many cities and counties have had to adopt a policy of “growth pays its own way.” This policy shifts the burden of funding infrastructure expansion from existing ratepayers and taxpayers onto new development. This funding shift has been accomplished primarily through the imposition of assessments, special taxes, and development impact fees also known as public facilities fees. Assessments and special taxes require the approval of property owners and are appropriate when the funded facilities are directly related to the developing property. Development impact fees, on the other hand, are an appropriate funding source for facilities that benefit all development jurisdiction-wide. Development impact fees need only a majority vote of the legislative body for adoption.

Study Objectives

The primary policy objective of a public facilities fee program is to ensure that new development pays the capital costs associated with growth. *LU Policy D1.4.9* of the 2035 General Plan states: “Development shall pay County Public Facility Impact Fees, as established by County Ordinance 633, at the time a building permit is issued.”

The primary purpose of this report is to update the County’s public facility impact fees based on the most current available facility plans and growth projections. The maximum justified fees will enable the County to expand its inventory of public facilities as new development leads to increases in service demands. This report supports the General Plan action stated above.

The County collects development impact fees under authority granted by the Mitigation Fee Act (the Act), contained in California Government Code Sections 66000 et seq. This report provides the necessary findings required by the Act for adoption of the fees presented in the fee schedules presented in this report.

Kings County is forecasted to see moderate growth through this study’s planning horizon of 2050. This growth will create an increase in demand for public services and the facilities required to

deliver them. Given the revenue challenges described above, Kings County has decided to continue to use a development impact fee program to ensure that new development funds its share of facility costs associated with growth. This report makes use of the most current available growth forecasts and facility plans to update the County's existing fee program to ensure that the fee program accurately represents the facility needs resulting from new development.

Fee Program Maintenance

Once a fee program has been adopted it must be properly maintained to ensure that the revenue collected adequately funds the facilities needed by new development. To avoid collecting inadequate revenue, the inventories of existing facilities and costs for planned facilities must be updated periodically for inflation, and the fees recalculated to reflect the higher costs. The use of established indices for each facility included in the inventories (land, buildings, and equipment), such as the *California Construction Cost Index*, is necessary to accurately adjust the impact fees. For a list of recommended indices, see Chapter 9.

While fee updates using inflation indices are appropriate for annual or periodic updates to ensure that fee revenues keep up with increases in the costs of public facilities, it is recommended to conduct more extensive updates of the fee documentation and calculation (such as this study) when significant new data on growth forecasts and/or facility plans become available. For further detail on fee program implementation, see Chapter 9.

Study Methodology

Development impact fees are calculated to fund the cost of facilities required to accommodate growth. The six steps followed in this development impact fee study include:

1. **Estimate existing development and future growth:** Identify a base year for existing development and a growth forecast that reflects increased demand for public facilities;
2. **Identify facility standards:** Determine the facility standards used to plan for new and expanded facilities;
3. **Determine facilities required to serve new development:** Estimate the total amount of planned facilities, and identify the share required to accommodate new development;
4. **Determine the cost of facilities required to serve new development:** Estimate the total amount and the share of the cost of planned facilities required to accommodate new development;
5. **Calculate fee schedule:** Allocate facilities costs per unit of new development to calculate the development impact fee schedule; and
6. **Identify alternative funding requirements:** Determine if any non-fee funding is required to complete projects.

The key public policy issue in development impact fee studies is the identification of facility standards (step #2, above). Facility standards document a reasonable relationship between new development and the need for new facilities. Standards ensure that new development does not fund deficiencies associated with existing development.

Types of Facility Standards

There are three separate components of facility standards:

- *Demand standards* determine the amount of facilities required to accommodate growth, for example, park acres per thousand residents, square feet of library space

per capita, or gallons of water per day. Demand standards may also reflect a level of service such as the vehicle volume-to-capacity (V/C) ratio used in traffic planning.

- *Design standards* determine how a facility should be designed to meet expected demand, for example, park improvement requirements and technology infrastructure for County office space. Design standards are typically not explicitly evaluated as part of an impact fee analysis but can have a significant impact on the cost of facilities. Our approach incorporates the cost of planned facilities built to satisfy the County's facility design standards.
- *Cost standards* are an alternate method for determining the amount of facilities required to accommodate growth based on facility costs per unit of demand. *Cost standards* are useful when demand standards were not explicitly developed for the facility planning process. *Cost standards* also enable different types of facilities to be analyzed based on a single measure (cost or value) and are useful when different facilities are funded by a single fee program. Examples include facility costs per capita, cost per vehicle trip, or cost per gallon of water per day.

New Development Facility Needs and Costs

A number of approaches are used to identify facility needs and costs to serve new development. This is often a two-step process: (1) identify total facility needs, and (2) allocate to new development its fair share of those needs.

This study uses the **existing inventory method** to determine the cost of facilities need to accommodate new development. The existing inventory method allocates costs based on the ratio of existing facilities to demand from existing development as follows:

$$\frac{\text{Current Value of Existing Facilities}}{\text{Existing Development Demand}} = \text{cost per unit of demand}$$

Under this method new development will fund the expansion of facilities at the same standard currently serving existing development. By definition the existing inventory method results in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Future facilities to serve growth are identified through an annual CIP and budget process. **This approach is used to calculate all the fees in this report.**

Organization of the Report

The determination of a public facilities fee begins with the selection of a planning horizon and development of growth projections for population and employment. These projections are used throughout the analysis of different facility categories and are summarized in Chapter 2.

Chapters 3 through 7 identify facility standards and planned facilities, allocate the cost of planned facilities between new development and other development, and identify the appropriate development impact fee or capacity charge for each of the following facility categories:

- Countywide Public Protection Facilities
- Fire Facilities
- Libraries
- Animal Services Facilities
- Sheriff Patrol and Investigation Facilities

Chapter 8 addresses the requirements for nexus studies identified in AB 602.

Chapter 9 details the procedures that the County must follow when implementing a development impact fee program. Impact fee program adoption procedures are found in *California Government Code* Sections 66016 through 66018.

The five statutory findings required for adoption of the maximum justified public facilities fees in accordance with the Mitigation Fee Act are documented in Chapter 10.

2. Growth Forecasts

Growth projections are used as indicators of demand to determine facility needs and allocate those needs between existing and new development. This chapter explains the source for the growth projections used in this study based on a 2023 base year and a planning horizon of 2050.

Estimates of existing development and projections of future growth are critical assumptions used throughout this report. These estimates are used as follows:

- The estimate of existing development in 2023 is used as an indicator of existing facility demand and to determine existing facility standards.
- The estimate of total development at the 2050 planning horizon is used as an indicator of future demand to determine total facilities needed to accommodate growth.
- Estimates of growth from 2023 through 2050 are used to (1) allocate facility costs between new development and existing development, and (2) estimate total fee revenues.

The demand for public facilities is based on the service population, dwelling units or nonresidential development creating the need for the facilities.

Land Use Types

To ensure a reasonable relationship between each fee and the type of development paying the fee, growth projections distinguish between different land use types. The land use types for which impact fees have been calculated are defined below.

- **Residential dwelling units:** All residential dwelling units including detached and attached one-unit dwellings, and all attached multifamily dwellings including duplexes, apartments, and condominiums. Fees charged per square foot.
- **Commercial:** All commercial, retail, educational, and service development
- **Office:** All general, professional, and medical office development.
- **Industrial:** All warehouse, distribution, manufacturing, and other industrial development
- **Warehouse:** All warehouse development.

Some developments may include more than one land use type, such as a mixed-use development with both residential and commercial uses. In those cases, the facilities fee would be calculated separately for each land use type.

The County has the discretion to determine which land use type best reflects a development project's characteristics for purposes of imposing an impact fee and may adjust fees for special or unique uses to reflect the impact characteristics of the use. If a project results in the intensification of use, at its discretion, the County can charge the project the difference in fees between the existing low intensity use and the future high intensity use.

Accessory Dwelling Units

The California State Legislature recently amended requirements on local agencies for the imposition of development impact fees on accessory dwelling units (ADU) with Assembly Bill AB 68 in 2022. The amendment to California Government Code §65852.2(f)(2) stipulates that local agencies may not impose any impact fees on ADU less than 750 square feet. ADU greater than 750 square feet can be charged impact fees in proportion to the size of the primary dwelling unit.

Calculating Impact Fees for Accessory Dwelling Units

For ADUs greater than 750 square feet, impact fees can be charged as a percentage of the single family impact fee. The formula is:

$$\frac{\text{ADU Square Feet}}{\text{Primary Residence Square Feet}} \times \text{Single Family Impact Fee} = \text{ADU Impact Fee}$$

In the case of an 800 square foot ADU and a 1,600 square foot primary residence, the impact fees would be 50 percent (800 square feet / 1,600 square feet = 50%) of the single family dwelling unit fee.

Existing and Future Development

Table 2.1 shows the estimated number of residents, and employees in Kings County, both in 2023 and in 2050. The base year estimates of household residents come from the California Department of Finance. Household residents excludes populations living in group quarters such as prison inmates and military personnel. Although these people are physically located within the County, it is assumed for the purposes of this report that they do not use County facilities. Total single family and multifamily dwelling units in 2050 were identified by jurisdiction in the Kings County Association of Governments (KCAG) RTP/SCS Regional Growth Forecast (2022). Current estimates of vacancy and residents per household were used to estimate the projected population for 2050 in each jurisdiction.

Base year employees were estimated based on the latest data from the US Census' OnTheMap application. The projection of workers to 2050 also comes from the (KCAG) RTP/SCS Regional Growth Forecast.

Table 2.1: Existing and New Development

	2023	2050	Increase
<i><u>Population</u></i> ¹			
Avenal	9,350	9,525	175
Corcoran	13,406	13,929	523
Hanford	57,901	70,946	13,045
Lemoore	26,592	30,879	4,287
Unincorporated	<u>28,833</u>	<u>29,417</u>	<u>584</u>
Total	136,082	154,696	18,614
<i><u>Employment</u></i> ²			
Avenal	2,866	2,866	-
Corcoran	4,990	5,081	91
Hanford	14,292	25,921	11,629
Lemoore	5,663	6,440	777
Unincorporated	<u>12,721</u>	<u>17,433</u>	<u>4,712</u>
Total	40,532	57,741	17,209
<i><u>Unincorporated</u></i>			
Population	28,833	29,417	584
Employees	12,721	17,433	4,712
<i><u>Incorporated</u></i>			
Population	107,249	125,279	18,030
Employees	27,811	40,308	12,497

¹ Current household population from California Department of Finance.
Projection based on 2022 KCAG RTP/SCS.

² Current estimates of primary jobs from the US Census' OnTheMap.
Projection based on 2022 KCAG RTP/SCS.

Sources: California Department of Finance, Table E-5, 2022; 2022 KCAG RTP/SCS.; OnTheMap Application; Willdan Financial Services.

Occupant Densities

All fees in this report are calculated based on building square feet. Occupant density assumptions ensure a reasonable relationship between the size of a development project, the increase in service population associated with the project, and the amount of the fee.

Occupant densities (residents per dwelling unit or workers per building square foot) are the most appropriate characteristics to use for most impact fees. The fee imposed should be based on the land use type that most closely represents the probable occupant density of the development.

The residential density factor is based on data for Kings County from the 2021 U.S. Census' American Community Survey, the most recent data available. The nonresidential occupancy factors are derived from the Institute of Traffic Engineers Trip Generation Manual, 11th Edition.

Table 2.2: Occupant Density Assumptions

<i>Residential - All Units</i>	2.97	Residents per dwelling unit
<i>Nonresidential</i>		
Commercial/Retail	2.12	Employees per 1,000 square feet
Office	3.26	Employees per 1,000 square feet
Industrial	1.16	Employees per 1,000 square feet
Warehousing/Distribution	0.34	Employees per 1,000 square feet

Sources: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates, Tables B25024 and B25033; ITE Trip Generation Manual, 11th Edition; Willdan Financial Services.

Land Value Assumptions

Table 2.3 lists the land value assumptions used in this study. Land values are listed in terms of cost per acre. The land values listed here were developed by Willdan using sales comparisons provided by CoStar for parcels less than 50 acres in size over the past five years.

Table 2.3: Average Cost per Acre

Area	Value Per Acre	
Weighted Average Cost per Acre	\$	99,500

Note: Includes land sales within the past five years less than 50 acres in size as reported by CoStar.

Sources: CoStar; Willdan Financial Services.

3. Countywide Public Protection

The purpose of this fee is to ensure that new development funds its fair share of public protection facilities. A fee schedule is presented based on the existing inventory facilities standard of public protection facilities in Kings County to ensure that new development provides adequate funding to meet its needs.

Service Population

Public protection facilities serve both residents and businesses. Therefore, demand for services and associated facilities are based on the County’s service population including residents and workers.

Table 3.1 shows the existing and future projected service population for public protection facilities. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for this service, it is reasonable to assume that demand for these services is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for public protection facilities.

Table 3.1: Countywide Public Protection Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
Countywide			
<u>Residents</u>			
Existing (2023)	136,082	1.00	136,082
New Development	18,614	1.00	18,614
Total (2050)	154,696		154,696
<u>Workers</u>			
Existing (2023)	40,532	0.31	12,565
New Development	17,209	0.31	5,335
Total (2050)	57,741		17,900
<u>Combined Residents and Weighted Workers</u>			
Existing (2023)			148,647
New Development			23,949
Total (2050)			172,596

¹ Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

Existing Facility Inventory

Kings County owns many public protection facilities that provide a range of services to the County service population. The functions housed in these facilities include the courts, probation, detention, district attorney, and morgue. The land cost assumption was based on an analysis of recent sales comparisons provided by CoStar and is consistent with other chapters in the report. The building replacement costs were provided by the County for use in this study. **Table 3.2** displays the County's existing inventory of public protection facilities.

Table 3.2: Existing Public Protection Facilities Inventory

	Quantity	Units	Unit Cost	Replacement Cost
<u>Land</u>				
District Attorney	1.00	acres	\$ 99,500	\$ 99,500
Probation	1.50	acres	99,500	149,250
Sheriff Main Office	0.80	acres	99,500	79,600
Jail	8.50	acres	99,500	845,750
Juvenile Detention	3.50	acres	99,500	348,250
Subtotal - Land	15.30			\$ 1,522,350
<u>Buildings</u> ¹				
DRC	4,000	sq. ft.	\$ 350	\$ 1,400,000
Law Building	24,590	sq. ft.	325	7,991,750
Sheriff/Jail	25,046	sq. ft.	325	8,139,950
S/O (New Addition)	8,256	sq. ft.	325	2,683,200
Correctional Facility	235,000	sq. ft.	325	76,375,000
Jail Tunnel	n/a	sq. ft.	n/a	2,800,473
Coroner's Office / Public Administrator's Office	5,120	sq. ft.	462	2,365,205
Juvenile Treatment Center	20,970	sq. ft.	325	6,815,250
Minimum Security Facility	32,000	sq. ft.	325	10,400,000
Probation Building	17,535	sq. ft.	325	5,698,875
Subtotal - Buildings	372,517			\$ 124,669,703
<u>Probation Assets</u>				
IT Capital Assets	6	Switches	\$ 7,187	\$ 43,122
Vehicles	41	Vehicles	11,873	486,782
Firearms	70	Firearms	225	15,750
Body Armor	10	Body Armor	1,007	10,070
Subtotal - Probation Assets				\$ 555,724
<u>Detention Equipment (Appendix Table A.1)</u>				\$ 516,293
<u>District Attorney Equipment (Appendix Table A.2)</u>				\$ 752,357
Total Value - Existing Facilities				\$ 128,016,427

Sources: Kings County; CoStar; Appendix Table A.1, Willdan Financial Services.

Cost Allocation

The County's projected growth in service population will create a need for additional public protection facilities. The County must expand its facilities to maintain existing facility standards as

new development occurs in the County. **Table 3.3** shows the calculation of the existing cost per capita standard. This value was calculated by dividing the existing investment in public protection facilities by the current service population. The cost per capita is multiplied by the worker weighting factor to determine the cost per worker.

Table 3.3: Public Protection Facilities Existing Standard

Value of Existing Facilities	\$	128,016,427
Existing Service Population		<u>148,647</u>
Cost per Capita	\$	861
Facility Standard per Resident	\$	861
Facility Standard per Worker ¹		267

¹ Based on a weighting factor of 0.31.

Sources: Tables 3.1 and 3.2.

Fee Revenue Projection

The County plans to use public protection facilities fee revenue to construct improvements and acquire capital facilities and equipment to add to the system of public protection facilities to serve new development. **Table 3.4** details a projection of fee revenue, based on the service population growth increment identified in Table 3.1. The County should program public protection facilities fee revenue to capacity expanding projects annually through its CIP and budget process.

Table 3.4: Revenue Projection - Existing Standard

Cost per Capita	\$	861
Growth in Service Population (2023 to 2050)		<u>23,949</u>
Projected Fee Revenue	\$	20,620,089

Sources: Tables 3.1, and 3.3.

Fee Schedule

Table 3.5 shows the maximum justified public protection facilities fee schedule. The County can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) shown in Table 2.2. The fee per dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of a dwelling unit.

The total fee includes a two and a half percent (2.5) percent administrative charge to fund costs that include: a standard overhead charge applied to County programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including

revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 3.5: Public Protection Facilities Fee - Maximum Justified Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.025	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³	
<i>Residential Dwelling Unit</i>	\$ 861	2.97	\$ 2,557	\$ 64	\$ 2,621	\$ 1.51	
<i>Nonresidential - per 1,000 Sq. Ft.</i>							
Commercial/Retail	\$ 267	2.12	\$ 566	\$ 14	\$ 580	\$ 0.58	
Office	267	3.26	870	22	892	0.89	
Industrial	267	1.16	310	8	318	0.32	
Warehousing/Distributic	267	0.34	91	2	93	0.09	

¹ Fee per average sized dwelling unit or per 1,000 square feet of nonresidential building space.

² Administrative charge of 2.5 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes an average of 1,734 square feet per dwelling unit in Kings County based on analysis of new residential building permits from 2018 to 2022.

Sources: Tables 2.2 and 3.3.

4. Fire Facilities

The purpose of the fire impact fee is to fund the fire facilities needed to serve new development in the unincorporated areas of the County, and the Cities of Avenal and Corcoran. A proposed fee is presented based on maintaining the existing standard of fire facilities per capita.

Service Population

Fire facilities are used to provide services to both residents and businesses in the unincorporated areas of the County and in the Cities of Avenal and Corcoran. The service population used to determine the demand for fire facilities includes both residents and workers in these areas. **Table 4.1** shows the current fire facilities service population and the estimated unincorporated service population at the planning horizon of 2050.

Table 4.1: Fire Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
Unincorporated Areas, Cities of Avenal and Corcoran			
<i>Residents</i>			
Existing (2023)	51,589	1.00	51,589
New Development	1,282	1.00	1,282
Total (2050)	52,871		52,871
<i>Workers</i>			
Existing (2023)	20,577	0.65	13,375
New Development	4,803	0.65	3,122
Total (2050)	25,380		16,497
<i>Combined Residents and Weighted Workers</i>			
Existing (2023)			64,964
New Development			4,404
Total (2050)			69,368

¹ Workers are weighted at 0.65 compared to residents based on Willdan's experience with other local government clients in California.

Sources: Table 2.1; Willdan Financial Services.

To calculate service population for fire protection facilities, residents are weighted at 1.00. A worker is weighted at 0.65 of one resident to reflect the lower per capita need for fire services associated with businesses. The specific 0.65 per worker weighting used here is based on Willdan's experience with other local government clients in California.

Facility Inventories and Standards

This section describes the County's fire facility inventory and facility standards.

Existing Inventory

Table 4.2 through Table 4.6 summarizes the County's current inventory of land, buildings, equipment and apparatus. The land cost assumption was based on an analysis of recent sales comparisons provided by CoStar and is consistent with other chapters in the report. The estimated replacement costs of the buildings, apparatus and equipment were provided by the County Fire Department.

Table 4.2: Existing Fire Facilities Inventory

	Quantity	Units	Unit Cost	Total
<u>Land</u>				
Fire Station 1	1.00	acres	\$ 99,500	\$ 99,500
Fire Station 2	3.00	acres	99,500	298,500
Fire Station 4	5.00	acres	99,500	497,500
Fire Station 5	5.00	acres	99,500	497,500
Fire Station 6	1.00	acres	99,500	99,500
Fire Station 7	1.00	acres	99,500	99,500
Fire Station 9	1.00	acres	99,500	99,500
Fire Station 10	0.60	acres	99,500	59,700
Fire Station 11	1.00	acres	99,500	99,500
Fire Station 12	0.60	acres	99,500	59,700
Headquarters	0.50	acres	99,500	49,750
Headquarters Warehouse	0.50	acres	99,500	49,750
EOC	0.50	acres	99,500	49,750
Subtotal	20.70			\$ 2,059,650
<u>Buildings</u>				
Fire Station 1	3,270	sq. ft.	1,500	\$ 4,905,000
Fire Station 2	3,430	sq. ft.	1,500	5,145,000
Fire Station 4	5,700	sq. ft.	1,500	8,550,000
Fire Station 5	4,025	sq. ft.	1,500	6,037,500
Fire Station 6	3,450	sq. ft.	1,500	5,175,000
Fire Station 7	2,400	sq. ft.	1,500	3,600,000
Fire Station 9	6,755	sq. ft.	1,500	10,132,500
Fire Station 10	4,850	sq. ft.	1,500	7,275,000
Fire Station 11	10,110	sq. ft.	1,500	15,165,000
Fire Station 12	3,735	sq. ft.	1,500	5,602,500
Headquarters	3,303	sq. ft.	1,800	5,945,400
Headquarters Warehouse	3,120	sq. ft.	1,500	4,680,000
EOC	3,500	sq. ft.	1,800	6,300,000
Subtotal	57,648			\$ 88,512,900
Total				\$ 90,572,550

Sources: Kings County; CoStar; Willdan Financial Services.

Table 4.3: Existing Apparatus and Equipment Inventory

Vehicle	Type	Model	Year Purchased	Total Replacement Cost
Engine 1	Engine	3D/ Freightliner	1998	\$ 865,000
Patrol 1	Patrol	Dodge 5500	2018	225,000
Engine 2	Engine	Smeal	2012	865,000
Patrol 2	Patrol	Dodge 5500	2018	225,000
Engine 4	Engine	Smeal	2012	865,000
Truck 7	Truck	ALF/ Freightliner	2005	1,500,000
Patrol 4	Patrol	Westmark/ Ford F550	2002	225,000
Engine 5	Engine	Smeal	2008	865,000
Breathing Support 5	Spec	ALF/ Freightliner	2008	500,000
Engine 6	Engine	3D/ Freightliner	1998	865,000
Patrol 6	Patrol	Dodge 5500	2018	225,000
Engine 7	Engine	Pierce	2016	865,000
Engine 307	Type 3	HME/ International	2020	650,000
Engine 9	Engine	Smeal	2016	865,000
Engine 309	Type 3	HME/ International	2020	650,000
Water Tender 9	Spec	Peterbilt/ KME	2009	600,000
Patrol 9	Patrol	Ford F550/ Westmark	2002	225,000
Dozer Tender 9	Spec	Dodge RAM 4500	2020	120,000
Dozer Tender-209	Spec	Chevrolet 2500 HD	2004	120,000
Dozer 9	Tractor	2016 Caterpillar D6K2	2018	750,000
Dozer Transport 209	Spec	2012 International Pro Star	2018	300,000
Dozer Trailer	Trailer	Trailmax	2018	85,000
Dozer Transport 9	Spec	2012 Peterbilt 24G 389	2020	300,000
Engine 10	Engine	Smeal	2016	865,000
Engine 310	Type 3	International/ HME	2020	650,000
Engine 24	Engine	3D/ Freightliner	1998	865,000
Engine 11	Engine	Smeal	2008	865,000
Engine 211	Engine	Emergency 1 Custom	1996	865,000
Patrol 11	Patrol	Chevrolet Kodiak	1991	225,000
Engine 22	Engine	International E-1	1996	865,000
Engine 12	Engine	Smeal	2008	865,000
Engine 212	Engine	Emergency 1 Custom	1996	865,000
Engine 312	Engine	International	2014	865,000
Patrol 12	Patrol	Ford F550 Westmark	2002	225,000
Chief 1	Staff	Chevrolet Tahoe 4X4	2012	82,000
Chief 2	Staff	Dodge Ram 2500 4X4	2018	85,000
Battalion 1	Staff	Chevrolet 2500 HD	2015	85,000
Battalion 2	Staff	Dodge Ram 2500 4X4	2020	85,000
Battalion 3	Staff	Chevrolet 2500 4X4	2015	85,000
Battalion 4	Staff	Dodge Ram 2500 4X4	2020	85,000
Battalion 5	Staff	Dodge Ram 2500 4X4	2018	85,000
Utility 3	Utl	Chevrolet 2500 HD	2015	85,000
Utility 4	Utl	Chevrolet 2500 4X4	2012	85,000
Utility 2	Utl	Chevrolet 2500 4X4	2010	85,000
Total				\$ 21,622,000

Source: Kings County.

Table 4.4: Fire Special Equipment Inventory

Description	Replacement Cost
<i><u>Station 1</u></i>	
Air Compressor	\$ 1,200
Flag Pole	1,000
Work Shop Bench/ Cabinets	1,500
Above-ground Fuel Tank	11,900
Door Motors	4,000
Station Tools	2,500
Computer Equipment	10,600
Phone Equipment	5,000
Storage Building	3,500
Furnishings	<u>22,000</u>
Subtotal, Station 1	\$ 63,200
<i><u>Station 2</u></i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Door Motors	4,000
Station Tools	2,500
Computer Equipment	10,600
Phone Equipment	5,000
Storage Building	3,500
Furnishings	<u>22,000</u>
Subtotal, Station 2	\$ 54,500
<i><u>Station 4</u></i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Door Motors	4,000
Station Tools	2,500
Above-ground Fuel Tank	11,900
Computer Equipment	10,600
Phone Equipment	30,500
Storage Building	3,500
Furnishings	<u>22,000</u>
Subtotal, Station 4	\$ 91,900

Sources: Kings County.

**Table 4.4: Fire Special Equipment Inventory
Continued**

Description	Replacement Value
<i>Station 5</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Above-ground Fuel Tank	11,900
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Door Motors	4,000
Furnishings	22,000
Subtotal, Station 5	\$ 91,900
<i>Station 6</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Door Motors	4,000
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Station Alert	5,900
Furnishings	22,000
Subtotal, Station 6	\$ 85,900
<i>Station 7</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Door Motors	4,000
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Station Alert	5,900
Furnishings	22,000
Subtotal, Station 7	\$ 85,900

Sources: Kings County.

**Table 4.4: Fire Special Equipment Inventory
Continued**

Description	Replacement Value
<i>Station 9</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Above-ground Fuel Tank	11,900
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Door Motors	4,000
Furnishings	22,000
Subtotal, Station 9	\$ 91,900
<i>Station 10</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Above-ground Fuel Tank	11,900
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Door Motors	4,000
Furnishings	22,000
Subtotal, Station 10	\$ 91,900
<i>Station 11</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
Station Tools	2,500
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	30,500
Door Motors	4,000
Furnishings	22,000
Subtotal, Station 11	\$ 80,000

Sources: Kings County.

**Table 4.4: Fire Special Equipment Inventory
Continued**

Description	Replacement Value
<i>Station 12</i>	
Air Compressor	\$ 3,500
Flag Pole	2,400
Work Shop Bench/ Cabinets	1,000
SCBA Compressor	70,000
Station Tools	2,500
Above-ground Fuel Tank	11,900
Storage Building	3,500
Computer Equipment	10,600
Phone Equipment	9,000
Door Motors	4,000
Furnishings	<u>22,000</u>
Subtotal, Station 12	\$ 140,400
<i>Headquarters</i>	
Computers	\$ 48,000
Copier	15,000
Printers	2,400
Office Equipment	161,000
Phone System	<u>15,000</u>
Subtotal - Headquarters	\$ 241,400
Total Equipment Value	\$ 1,118,900

Sources: Kings County.

Table 4.5: Fire Safety Gear Inventory

Description	Quantity	Unit Cost	Total
<u>Safety Gear</u>			
SCBA	112	\$ 8,800	\$ 985,600
Structure Gloves	96	32	3,072
Suspenders	96	40	3,360
Turnout Coats	96	1,475	141,600
Turnout Pants	96	841	80,736
Turnout Boots (Leather)	60	667	40,020
Turnout Boots (Rubber)	36	250	9,000
Fire Helmets	90	350	31,500
Brush Jackets	90	219	19,710
Brush Pants	90	259	23,310
Brush Helmets	90	67	6,030
Brush Web Gear	90	319	28,710
Helmet Light (wildland)	96	125	12,000
Goggles	90	60	5,400
Brush Gloves	125	55	6,875
Hood	125	65	8,125
I.D. Helmet Shield	88	125	11,000
EMS Jackets	90	380	34,200
Handheld Radio	95	3,500	332,500
Gear Bag	50	132	6,600
Total			\$ 1,789,348

Note: All values based on current replacement value. Does not include equipment on engines.

Source: Kings County.

Table 4.6: Fire Apparatus Equipment

Description	Quantity	Unit Cost	Total
CPR Device	10	\$ 24,000	\$ 240,000
Fire Hose	60,000	32	1,920,000
Nozzles	126	1,300	163,800
EMS Equip.	25	1,475	36,875
Mobile Radios	43	4,000	172,000
AVL	43	2,400	103,200
MDT	43	5,500	236,500
Extrication Equip.	13	48,000	624,000
Vent. Fan	14	5,000	70,000
Generator	10	2,500	25,000
Mobile Lights	90	67	6,030
Ladders 24'	14	1,200	16,800
Ladders 14'	14	795	11,130
Ladders Misc	22	500	11,000
Chainsaws	33	880	29,040
Reciprocating Saw	12	1,400	16,800
Rope Recuse Equipment	4	7,800	31,200
Rescue 42 Supports	4	3,600	14,400
Total			\$ 3,727,775

Note: All values based on current replacement value. Does not include equipment on engines.

Source: Kings County.

Facility Standards

Table 4.7 shows the calculation of the existing facility standard. This value is calculated by dividing the replacement cost of existing facilities by the existing service population. The cost per worker is determined by multiplying the cost per resident by the worker weighting factor of 0.65.

Table 4.7: Existing Facility Standard

Buildings and Land	\$	90,572,550
Vehicles and Apparatus		21,622,000
Special Equipment		1,118,900
Fire Safety Gear		1,789,348
Fire Apparatus Equipment		3,727,775
Value of Existing Facilities	\$	118,830,573
Existing Service Population		64,964
Cost per Capita	\$	1,829
Facility Standard per Resident	\$	1,829
Facility Standard per Worker ¹		1,189

¹ Based on a weighing factor of 0.65.

Sources: Tables 4.1 through 4.6.

Use of Fee Revenue

The County can use fire facilities fee revenues to purchase equipment that is part of the system of fire protection facilities serving new development. Fee revenue from this fee will provide the same value of facilities per capita than is currently provided by the Kings County Fire Department. Therefore, non-fee funding will not be required to fully fund the facilities. The impact revenue generated by the fee will fully fund the planned facilities. Facilities will need to be identified to maintain the County's facility standard throughout the planning horizon. **Table 4.8** displays an estimate of projected fee revenue through 2050.

Table 4.8: Revenue Projection

Cost per Capita	\$	1,829
Growth in Service Population (2023 to 2050)		4,404
Projected Fee Revenue	\$	8,054,916

Sources: Tables 4.1, and 4.7.

Fee Schedule

Table 4.9 shows the maximum justified fire facilities fee schedule. The County can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) shown in Table 2.2. The fee per dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of a dwelling unit.

The total fee includes a two and a half percent (2.5) percent administrative charge to fund costs that include: a standard overhead charge applied to County programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 4.9: Maximum Justified Fire Facilities Impact Fee Schedule

Land Use	A	B	C = A x B D = C x 0.025		E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³
<i>Residential Dwelling Unit</i>	\$ 1,829	2.97	\$ 5,432	\$ 136	\$ 5,568	\$ 3.21
<i>Nonresidential - per 1,000 Sq. Ft.</i>						
Commercial/Retail	\$ 1,189	2.12	\$ 2,521	\$ 63	\$ 2,584	\$ 2.58
Office	1,189	3.26	3,876	97	3,973	3.97
Industrial	1,189	1.16	1,379	34	1,413	1.41
Warehousing/Distribution	1,189	0.34	404	10	414	0.41

¹ Fee per average sized dwelling unit or per 1,000 square feet of nonresidential building space.

² Administrative charge of 2.5 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes an average of 1,734 square feet per dwelling unit in Kings County based on analysis of new residential building permits from 2018 to 2022.

Sources: Tables 2.2 and 4.7.

5. Libraries

The purpose of this fee is to ensure that new development funds its fair share of libraries. The fee is charged Countywide in incorporated cities and unincorporated areas. A fee schedule is presented based on the existing inventory facilities standard of libraries in Kings County to ensure that new development provides adequate funding to meet its needs.

Service Population

Libraries facilities primarily serve residents throughout the County. Therefore, demand for services and associated facilities are based on the County’s residential population. **Table 5.1** shows the existing and future projected service population for libraries.

Table 5.1: Library Facilities Service Population

	Residents
Countywide	
Existing (2023)	136,082
New Development	18,614
Total (2050)	154,696

Sources: Table 2.1; Willdan Financial Services.

Existing Facility Inventory

The County provides library services from six branches located throughout the County. The land cost assumption was based on an analysis of recent sales comparisons provided by CoStar and is consistent with other chapters in the report. The building values were provided by the County for use in this study. In total the County owns approximately \$19 million worth of library facilities. **Table 5.2** displays the County’s existing inventory of libraries.

Table 5.2: Existing Libraries Facilities Inventory

	Quantity	Units	Unit Cost	Replacement Cost
<u><i>Avenal Branch Library</i></u>				
Building	4,000 sq. ft.		\$ 350	\$ 1,400,000
Collections	14,404 volumes		30	432,120
Computers	12 computers		2,500	30,000
Furniture	n/a			242,000
Land	0.81		99,500	80,595
Subtotal				\$ 2,184,715
<u><i>Corcoran Branch Library</i></u>				
Building	4,100 sq. ft.		\$ 350	\$ 1,435,000
Collections	24,954 volumes		30	748,620
Computers	11 computers		2,500	27,500
Furniture	n/a			180,000
Land	0.14		99,500	13,930
Subtotal				\$ 2,405,050
<u><i>Hanford Branch Library</i></u>				
Building	18,860 sq. ft.		\$ 350	\$ 6,601,000
Collections	69,972 volumes		30	2,099,160
Computers	27 computers		2,500	67,500
Furniture	n/a			426,000
Land	1.32		99,500	131,340
Subtotal				\$ 9,325,000
<u><i>Kettleman City Branch Library</i></u>				
Building	3,400 sq. ft.		\$ 350	\$ 1,190,000
Collections	14,132 volumes		30	423,960
Computers	8 computers		2,500	20,000
Furniture	n/a			157,000
Land	0.41		99,500	40,795
Subtotal				\$ 1,831,755
<u><i>Lemoore Branch Library</i></u>				
Building	3,847 sq. ft.		\$ 350	\$ 1,346,450
Collections	31,461 volumes		30	943,830
Computers	14 computers		2,500	35,000
Furniture	n/a			651,000
Land ¹	0.46		99,500	45,770
Subtotal				\$ 3,022,050
<u><i>Stratford Branch Library</i></u>				
Building	3,400 sq. ft.		\$ 350	\$ 1,190,000
Collections	14,416 volumes		30	432,480
Computers	7 computers		2,500	17,500
Furniture	n/a			157,000
Land	0.55		99,500	54,725
Subtotal				\$ 1,851,705
<u><i>Mobile Library</i></u>				\$ 205,000
Total				\$ 18,993,155

¹ Facility co-located with Lemoore sheriff substation. Total parcel size is 0.51 acres. Share allocated to library based on proportion of library to sheriff substation.

Sources: Kings County; CoStar; Willdan Financial Services.

Cost Allocation

Table 5.3 shows the calculation of the existing facilities standard per capita for libraries. This cost is calculated by dividing the total existing value of all existing libraries by the existing service population.

Table 5.3: Libraries Facilities Existing Standard

Value of Existing Facilities	\$ 18,993,155
Existing Service Population	<u>136,082</u>
Cost per Resident	\$ 140

Sources: Tables 5.1 and 5.3.

Fee Revenue Projection

The County plans to use libraries fee revenue to construct improvements and acquire capital facilities and equipment to add to the system of libraries to serve new development. **Table 5.4** details a projection of fee revenue, based on the service population growth increment identified in Table 5.1. The County should program libraries fee revenue to capacity expanding projects annually through its CIP and budget process.

Table 5.4: Revenue Projection - Existing Standard

Cost per Capita	\$ 140
Growth in Service Population (2023 to 2050)	<u>18,614</u>
Fee Revenue	\$ 2,605,960

Sources: Tables 5.1, and 5.3.

Fee Schedule

Table 5.5 shows the maximum justified libraries fee schedule. The County can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) shown in Table 2.2. The fee per dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of a dwelling unit.

The total fee includes a two and a half percent (2.5) percent administrative charge to fund costs that include: a standard overhead charge applied to County programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 5.5: Library Facilities Fee - Maximum Justified Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.025	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Sq. Ft. ³	
<i>Residential Dwelling Unit</i>	\$ 140	2.97	\$ 416	\$ 10	\$ 426	\$ 0.25	

¹ Fee per average sized dwelling unit.

² Administrative charge of 2.5 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes an average of 1,734 square feet per dwelling unit in Kings County based on analysis of new residential building permits from 2018 to 2022.

Sources: Tables 2.2 and 5.3.

6. Animal Services Facilities

The purpose of this fee is to ensure that new development funds its fair share of animal services facilities. A fee schedule is presented based on the existing inventory facilities standard of animal services facilities in Kings County to ensure that new development provides adequate funding to meet its needs.

Service Population

Animal services facilities primarily serve residents in the unincorporated areas of the County, plus the Cities of Hanford and Lemoore. Therefore, demand for services and associated facilities are based on the County's residential population in these areas. **Table 6.1** shows the existing and future projected residential population for animal services facilities.

Table 6.1: Animal Services Facilities Service Population

	Residents
Unincorporated Areas, Cities of Hanford and Lemoore	
Existing (2023) ¹	114,213
New Development	<u>17,029</u>
Total (2050)	131,242

¹ Includes 887 residents of the Santa Rosa Rancheria currently served by Animal Services. No growth is projected in this area.

Sources: Table 2.1; Willdan Financial Services.

Existing Facility Inventory

The County's animal services facilities inventory is comprised of an animal impound facility, equipment and vehicles. The land cost assumption was based on an analysis of recent sales comparisons provided by CoStar and is consistent with other chapters in the report. The building values are based on Willdan's experience with similar facilities in California. In total the County \$1.2 million worth of animal services facilities. **Table 6.2** displays the County's existing inventory of animal services facilities.

Table 6.2: Existing Animal Services Facilities Inventory

	Quantity	Units	Unit Cost	Replacement Cost
<i>Animal Impound Facility</i>				
Land	0.35	acres	\$ 99,500	\$ 34,825
Buildings	6,196	sq. ft.	150	929,400
Equipment (Appendix Table A.1)				131,522
Vehicles	5		20,000	100,000
Total Value - Existing Facilities				\$ 1,195,747

Sources: Kings County; Willdan Financial Services.

Cost Allocation

Table 6.3 shows the calculation of the existing facilities standard per capita for animal services facilities. This cost is calculated by dividing the total existing value of all existing animal services facilities by the existing service population.

Table 6.3: Animal Services Facilities Existing Standard

Value of Existing Facilities	\$ 1,195,747
Existing Service Population	<u>114,213</u>
Cost per Resident	\$ 10

Sources: Tables 6.1 and 6.2.

Fee Revenue Projection

The County plans to use animal services facilities fee revenue to construct improvements and acquire capital facilities and equipment to add to the system of animal services facilities to serve new development. **Table 6.4** details a projection of fee revenue, based on the service population growth increment identified in Table 6.1. The County should program animal services facilities fee revenue to capacity expanding projects annually through its CIP and budget process.

Table 6.4: Revenue Projection - Existing Standard

Cost per Capita	\$	10
Growth in Service Population (2023 to 2050)		<u>17,029</u>
Fee Revenue	\$	170,290

Sources: Tables 6.1 and 6.3.

Fee Schedule

Table 6.5 shows the maximum justified animal services facilities fee schedule. The County can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) shown in Table 2.2. The fee per dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of a dwelling unit.

The total fee includes a two and a half percent (2.5) percent administrative charge to fund costs that include: a standard overhead charge applied to County programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 6.5: Animal Services Facilities Maximum Justified Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.025	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³	
<i>Residential Dwelling Unit</i>	\$ 10	2.97	\$ 30	\$ 1	\$ 31	\$ 0.02	

¹ Fee per average sized dwelling unit.

² Administrative charge of 2.5 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes an average of 1,734 square feet per dwelling unit in Kings County based on analysis of new residential building permits from 2018 to 2022.

Sources: Tables 2.2 and 6.3.

7. Sheriff Patrol and Investigation

The purpose of this fee is to ensure that new development funds its fair share of sheriff patrol and investigation facilities. A fee schedule is presented based on the existing inventory facilities standard of sheriff patrol and investigation facilities in unincorporated Kings County to ensure that new development provides adequate funding to meet its needs.

Service Population

Sheriff patrol and investigation facilities serve both residents and businesses in the unincorporated areas of the County. Therefore, demand for services and associated facilities are based on the County’s unincorporated service population including residents and workers.

Table 7.1 shows the existing and future projected service population for sheriff patrol and investigation facilities. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for this service, it is reasonable to assume that demand for these services is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for administrative facilities.

Table 7.1: Sheriff Patrol and Investigation Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
Unincorporated Only			
<u>Residents</u>			
Existing (2023)	28,833	1.00	28,833
New Development	584	1.00	584
Total (2050)	29,417		29,417
<u>Workers</u>			
Existing (2023)	12,721	0.31	3,944
New Development	4,712	0.31	1,461
Total (2050)	17,433		5,405
<u>Combined Residents and Weighted Workers</u>			
Existing (2023)			32,777
New Development			2,045
Total (2050)			34,822

¹ Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

Existing Facility Inventory

The County's sheriff patrol and investigation facilities inventory is comprised the Sheriff's Administration building, several substations, specialized buildings, and various vehicles, and equipment. The land cost assumption was based on an analysis of recent sales comparisons provided by CoStar and is consistent with other chapters in the report. The building values were provided by the County for use in this analysis. In total the County owns over \$15.5 million worth of sheriff patrol and investigation facilities to serve the unincorporated areas of the County. **Table 7.2** displays the County's existing inventory of sheriff patrol and investigation facilities.

Table 7.2: Existing Sheriff Patrol and Investigation Facilities Inventory

	Quantity	Units	Unit Cost	Replacement Cost
<u>Land</u>				
Sheriffs Administration	0.35	acres	\$ 99,500	\$ 34,825
Kettleman Substation	0.20	acres	99,500	19,900
Lemoore Substation ¹	0.05	acres	99,500	4,975
Corcoran Substation	0.25	acres	99,500	24,875
SWAT Building ²	0.05	acres	99,500	4,975
Dive Building ²	0.06	acres	99,500	5,970
Evidence Storage	1.00	acres	99,500	99,500
Subtotal	1.96			\$ 195,020
<u>Buildings</u>				
Sheriffs Administration	15,000	sq. ft.	\$ 350	\$ 5,250,000
Kettleman Substation	1,100	sq. ft.	350	385,000
Lemoore Substation	400	sq. ft.	350	140,000
Corcoran Substation	2,336	sq. ft.	350	817,600
SWAT Building	2,220	sq. ft.	350	777,000
Dive Building	2,400	sq. ft.	350	840,000
Evidence Storage (current)	4,000	sq. ft.	350	1,400,000
Radio Shop	2,385	sq. ft.	350	834,750
Subtotal	29,841			\$ 10,444,350
<u>Vehicles</u>	163		\$ 30,000	\$ 4,890,000
Total Value - Existing Facilities				\$ 15,529,370

¹ Facility co-located with Lemoore library. Total parcel size is 0.51 acres. Share allocated to sheriff patrol based on proportion of substation to library.

² Located at Government Center. Total parcel size is 70.43 acres. Land included in this inventory is equal to the building size.

Sources: Kings County; CoStar; Willdan Financial Services.

Cost Allocation

Table 7.3 shows the calculation of the existing facilities standard per capita for sheriff patrol and investigation facilities. This cost is calculated by dividing the total existing value of all existing

sheriff patrol and investigation facilities by the existing service population. The cost per capita is multiplied by the worker weighting factor of 0.31 to determine the cost per worker.

**Table 7.3: Sheriff Patrol and Investigation Facilities
Existing Standard**

Value of Existing Facilities	\$	15,529,370
Existing Service Population		<u>32,777</u>
Cost per Capita	\$	474
Facility Standard per Resident	\$	474
Facility Standard per Worker ¹		147

¹ Based on a weighting factor of 0.31.

Sources: Tables 7.1 and 7.2.

Fee Revenue Projection

The County plans to use sheriff patrol and investigation facilities fee revenue to construct improvements and acquire capital facilities and equipment to add to the system of sheriff patrol and investigation facilities to serve new development. **Table 7.4** details a projection of fee revenue, based on the service population growth increment identified in Table 7.1. The County should program sheriff patrol and investigation facilities fee revenue to capacity expanding projects annually through its CIP and budget process.

Table 7.4: Revenue Projection - Existing Standard

Cost per Capita	\$	474
Growth in Service Population (2023 to 2050)		<u>2,045</u>
Fee Revenue	\$	969,330

Sources: Tables 7.1 and 7.3.

Fee Schedule

Table 7.5 shows the maximum justified sheriff patrol and investigation facilities fee schedule. The County can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) shown in Table 2.2. The fee per dwelling unit is converted into a fee per square foot by dividing the fee per dwelling unit by the assumed average square footage of a dwelling unit.

The total fee includes a two and a half percent (2.5) percent administrative charge to fund costs that include: a standard overhead charge applied to County programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including

revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 7.5: Sheriff Patrol and Investigation Facilities Maximum Justified Fee Schedule

Land Use	A	B	C = A x B		D = C x 0.025	E = C + D	F = E / Average
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³	
<i>Residential Dwelling Unit</i>	\$ 474	2.97	\$ 1,408	\$ 35	\$ 1,443	\$ 0.83	
<i>Nonresidential - per 1,000 Sq. Ft.</i>							
Commercial/Retail	\$ 147	2.12	\$ 312	\$ 8	\$ 320	\$ 0.32	
Office	147	3.26	479	12	491	0.49	
Industrial	147	1.16	171	4	175	0.18	
Warehousing/Distribution	147	0.34	50	1	51	0.05	

¹ Fee per average sized dwelling unit or per 1,000 square feet of nonresidential building space.

² Administrative charge of 2.5 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ Assumes an average of 1,734 square feet per dwelling unit in Kings County based on analysis of new residential building permits from 2018 to 2022.

Sources: Tables 2.2 and 7.3.

8. AB 602 Requirements

On January 1, 2022, new requirements went into effect for California jurisdictions implementing impact fees. Among other changes, AB 602 added Section 66016.5 to the Government Code, which set guidelines for impact fee nexus studies. Four key requirements from that section which concern the nexus study are reproduced here:

66016.5. (a) (2) When applicable, the nexus study shall identify the existing level of service for each public facility, identify the proposed new level of service, and include an explanation of why the new level of service is appropriate.

66016.5. (a) (4) If a nexus study supports the increase of an existing fee, the local agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the original fee.

66016.5. (a) (5) A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development. A local agency that imposes a fee proportionately to the square footage of the proposed units of the development shall be deemed to have used a valid method to establish a reasonable relationship between the fee charged and the burden posed by the development.

66016.5. (a) (6) Large jurisdictions shall adopt a capital improvement plan as a part of the nexus study.

Compliance with AB 602

The following sections describe this study's compliance with the new requirements of AB 602.

66016.5. (a) (2) - Level of Service

All fees in this report are calculated under the existing standard methodology, which means that the fees are calculated such that new development funds facilities at the existing level of service. The existing level of service is documented in each chapter in terms of an existing cost per capita. New development will fund facilities at the same cost per capita that currently exists through the impact fees.

66016.5. (a) (4) – Review of Original Fee Assumptions

Table 8.1 summarizes the assumptions and results of Kings County's "Development Impact Fee Justification Study (2015)," and the corresponding assumptions and results from this study.

Table 8.1: Review of 2015 Study

	2015 Study	2023 Update
Planning Horizon	2035	2050
Projected Increase in Countywide Population	30,116	18,614
Projected Increase in Countywide Employment	25,908	17,209
Total Projected Impact Fee Revenue	\$ 26,245,714	\$ 32,420,585

Sources: County of Kings, Development Impact Fee Justification Study, 2015; Willdan Financial Services.

Table 8.2 displays an accounting of fee revenue collected from FY2018-19 to FY2022-23. It also displays the average annual revenue collected over this time period.

Table 8.2: Historical Fee Revenue

Fee Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	Five Year Annual Average
Public Protection	\$ 495,553	\$ 413,065	\$ 310,126	\$ 421,534	\$ 685,549	\$ 465,165
Fire	189,749	118,873	109,157	104,898	177,834	140,102
Library	195,790	162,658	109,159	170,225	243,010	176,168
Sheriff Patrol & Investigation	15,499	10,948	7,739	8,322	9,733	10,448
Animal Services	138	172	195	140	277	184
Administration	9,908	7,848	4,714	4,948	10,793	7,642
Total	\$ 906,636	\$ 713,563	\$ 541,090	\$ 710,067	\$ 1,127,195	\$ 799,710

Source: Kings County.

66016.5. (a) (5) – Residential Fees per Square Foot

Impact fees for residential land uses are calculated per square foot and comply with AB 602.

66016.5. (a) (6) – Capital Improvement Plan

Kings County has less than 250,000 residents so it is not considered a “large jurisdiction.” This study is not required to include a capital improvement plan.

9. Implementation

Impact Fee Program Adoption Process

Impact fee program adoption procedures are found in the *California Government Code* section 66016. Adoption of an impact fee program requires the County Council to follow certain procedures including holding a public hearing. All studies shall be adopted at a public hearing with at least 30 days' notice. The County's legal counsel should be consulted for any other procedural requirements as well as advice regarding adoption of an enabling ordinance and/or a resolution. After adoption there is a mandatory 60-day waiting period before the fees go into effect.

Inflation Adjustment

The County can keep its impact fee program up to date by periodically adjusting the fees for inflation. Such adjustments should be completed regularly to ensure that new development will fully fund its share of needed facilities. We recommend that the California Construction Cost Index (<https://www.dgs.ca.gov/RES/RESOURCES/Real-Estate-Services-Division-Resources-List-Folder/DGS-California-Construction-Cost-Index-CCCI>) be used for adjusting fees for inflation. The California Construction Cost Index is based on data from the Engineering News Record and is aggregated and made available for free by the State of California.

The fee amounts can be adjusted based on the change in the index compared to the index in the base year of this study (2023).

While fee updates using inflation indices are appropriate for periodic updates to ensure that fee revenues keep up with increases in the costs of public facilities, the County will also need to conduct more extensive updates of the fee documentation and calculation (such as this study) when significant new data on growth forecasts and/or facility plans become available. Note that decreases in index value will result in decreases to fee amounts.

Reporting Requirements

The County will comply with the annual and five-year reporting requirements of the *Mitigation Fee Act*. For facilities to be funded by a combination of public fees and other revenues, identification of the source and amount of these non-fee revenues is essential. Identification of the timing of receipt of other revenues to fund the facilities is also important.

Table 9.1 summarizes the annual and five-year reporting requirements identified in the *Mitigation Fee Act*.

Table 9.1: Mitigation Fee Act - Annual and Five-year Administrative Requirements

CA Gov't Code Section	Timing	Reporting Requirements ¹	Recommended Fee Adjustment
66001.(d)	The fifth fiscal year following the first deposit into the account or fund, and every five years thereafter	(A) Identify the purpose to which the fee is to be put. (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged. (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements. (D) Designate the approximate dates on which supplemental funding is expected to be deposited into the appropriate account or fund.	Comprehensive Update
66006. (b)	Within 180 days after the last day of each fiscal year	(A) A brief description of the type of fee in the account or fund. (B) The amount of the fee. (C) The beginning and ending balance of the account or fund. (D) The amount of the fees collected and the interest earned. (E) An identification of each public improvement on which fees were expended including share funded by fees. (F) (i) 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 and the public improvement remains incomplete. (ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report. (iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction. (G) A description of any potential interfund transfers. (H) The amount of refunds made (if any).	Inflationary Adjustment

¹ Edited for brevity. Refer to the government code for full description.

Sources: California Government Code §66001 and §66006.

Programming Revenues and Projects with the CIP

The County should maintain a Capital Improvement Program (CIP) to plan for future infrastructure needs. The CIP identifies costs and phasing for specific capital projects. The use of the CIP in this manner documents a reasonable relationship between new development and the use of those revenues.

The County may decide to alter the scope of the planned projects or to substitute new projects if those new projects continue to represent an expansion of the County's facilities. If the total cost of facilities varies from the total cost used as a basis for the fees, the County should consider revising the fees accordingly.

10. Mitigation Fee Act Findings

Public facilities fees are one-time fees typically paid when a building permit is issued and imposed on development projects by local agencies responsible for regulating land use (cities and counties). To guide the widespread imposition of public facilities fees the State Legislature adopted the *Mitigation Fee Act* (the *Act*) with Assembly Bill 1600 in 1987 and subsequent amendments. The *Act*, contained in *California Government Code* Sections 66000 through 66025, establishes requirements on local agencies for the imposition and administration of fee programs. The *Act* requires local agencies to document five findings when adopting a fee.

The five statutory findings required for adoption of the public facilities fees documented in this report are presented in this chapter and supported in detail by the preceding chapters. All statutory references are to the *Act*.

Purpose of Fee

- *Identify the purpose of the fee (§66001(a)(1) of the Act).*

Development impact fees are designed to ensure that new development will not burden the existing service population with the cost of facilities required to accommodate growth. The purpose of the fees documented by this report is to provide a funding source from new development for capital improvements to serve that development. The fees advance a legitimate County interest by enabling the County to provide public facilities to new development.

Use of Fee Revenues

- *Identify the use to which the fees will be put. If the use is financing facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in §65403 or §66002, may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the facilities for which the fees are charged (§66001(a)(2) of the Act).*

Fees documented in this report, if enacted by the County, would be used to fund expanded facilities to serve new development. Facilities funded by these fees are designated to be located within the County. Fees addressed in this report have been identified by the County to be restricted to funding the following facility categories: Countywide public protection facilities, animal services facilities, libraries, fire facilities, and sheriff patrol and investigation facilities.

Benefit Relationship

- *Determine the reasonable relationship between the fees' use and the type of development project on which the fees are imposed (§66001(a)(3) of the Act).*

The County will restrict fee revenue to the acquisition of land, construction of facilities, infrastructure and buildings, and purchase of related equipment, furnishings, vehicles, and services used to serve new development. Facilities funded by the fees are expected to provide a Countywide network of facilities accessible to the additional residents and workers associated with new development. Under *the Act*, fees are not intended to fund planned facilities needed to correct existing deficiencies. Thus, a reasonable relationship can be shown between the use of fee revenue and the new development residential and nonresidential use classifications that will pay the fees.

Burden Relationship

- *Determine the reasonable relationship between the need for the public facilities and the types of development on which the fees are imposed (§66001(a)(4) of the Act).*

Facilities need is based on a facility standard that represents the demand generated by new development for those facilities. For each facility category, demand is measured by a single facility standard that can be applied across land use types to ensure a reasonable relationship to the type of development. Service population standards are calculated based upon the number of residents associated with residential development and the number of workers associated with nonresidential development. To calculate a single, per capita standard, one worker is weighted differently than one resident based on an analysis of the relative use demand between residential and nonresidential development.

Chapter 2, Growth Forecasts provides a description of how service population and growth forecasts are calculated. Facility standards are described in the *Cost Allocation* sections of each facility category chapter.

Proportionality

- *Determine how there is a reasonable relationship between the fees amount and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (§66001(b) of the Act).*

The reasonable relationship between each facilities fee for a specific new development project and the cost of the facilities attributable to that project is based on the estimated new development growth the project will accommodate. Fees for a specific project are based on the project's size. Larger new development projects can result in a higher service population resulting in higher fee revenue than smaller projects in the same land use classification. Thus, the fees ensure a reasonable relationship between a specific new development project and the cost of the facilities attributable to that project.

See *Chapter 2, Growth Forecasts*, or the *Service Population* sections in each facility category chapter for a description of how service populations or other factors are determined for different types of land uses. See the *Fee Schedule* section of each facility category chapter for a presentation of the maximum justified facilities fees.