

**County of El Dorado
Development Impact Mitigation Fee Report
Garden Valley Fire Protection District
FY 2007-08 through FY 2012-13**

Pursuant to Section 66006 of the Government Code, the County is required to annually make available to the public specific information related to the prior year’s activity for development impact fees 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.

On November 27, 2007 the Board of Supervisors adopted Resolution 289-2007 approving the Garden Valley Fire Protection district Capital Improvement Plan and development impact fees. The purpose of the development impact fees are to finance the public facilities and equipment as described in the Capital Improvement Plan, to mitigate the impact of development on fire protection services within the District. Resolution 289-2007 superseded Resolution 109-2006 approved on April 25, 2006.

(B) The amount of the fee.

Resolution 289-2007 set the amount of the fee on new development as follows:

Residential/Commercial/Industrial/Institutional – per square foot	
Sprinklered	Unsprinklered
\$0.39	\$0.77

(C) The beginning and ending balance of the account or fund.

See table.

(D) The amount of the fees collected and the interest earned.

See table.

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Cash Balance Beginning of Fiscal Year	\$76,952.03	\$68,512.51	\$66,619.83	\$69,276.42	\$72,950.83	\$50,224.83
Revenue						
Development Fees Collected	\$15,762.52	\$12,181.39	\$2,487.85	\$3,508.89	\$5,178.33	\$8,430.42
Interest Earned	\$2,455.60	\$1,047.73	\$193.62	\$200.61	\$146.46	\$110.88
Total Revenue	\$18,218.12	\$13,229.12	\$2,681.47	\$3,709.50	\$5,324.79	\$8,541.30
Expenditure						
Public Improvement Expenditures	\$0.00	\$15,000.00	\$0.00	\$0.00	\$27,999.00	\$0.00
Transfer to Operations	\$26,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Accounting Charges	\$157.64	\$121.80	\$24.88	\$35.09	\$51.79	\$0.00
	\$26,657.64	\$15,121.80	\$24.88	\$35.09	\$28,050.79	\$0.00
Year End Close Balance	\$68,512.51	\$66,619.83	\$69,276.42	\$72,950.83	\$50,224.83	\$58,766.13

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Date	Public Improvement	Total Cost of Equipment	Amount of Fees Expended	Percentage of Cost Funded with Fees
Jan-09	1989 Ford Fire Pumper, California State Office of Emergency Services Surplus	\$35,000.00	\$15,000.00	42.86%
Oct-11	2011 Freightliner Water Tender	\$217,116.15	\$27,999.00	12.90%

(F) 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.

Several projects from the Garden Valley Fire Protection District 2006-07 Capital Improvement Plan remain incomplete since the development fee was adopted by the Board of Supervisors in November 2007 including:

- Type 1 Engine and Equipment
- Command Vehicle
- Storage Facility at Station 51
- Upgrade to Station 51
- Upgrade and remodel of Stations 52 and 53.

However, the District has not determined that sufficient funds have been collected to complete financing on any incomplete public improvements. In May 2013 the District purchased a used 2007 Ferrara Fire Pumper (Type 1 Engine) for a total project cost of \$237,685.68. The District financed \$80,000 of the purchase and will be seeking use of development impact fees to pay down the loan.

(G) 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.

There have been no interfund transfers or loans made from the account.

(H) The amount of refunds made.

No refunds have been made from the impact fee account.