ANNUAL REPORT FOR BASS LAKE HILLS SPECIFIC PLAN PFFP FUNDS

Fund or Account No.:	**3670733 and 3670727**

Description of Development Impact Fees

Gov. Code § 66006(b)(1)(A)

The Bass Lake Hills Specific Plan (BLHSP) was established November 7, 1995 and approved in 1996 for a 20-year agreement. It consists of 1,414 acres in size and includes 88 individual parcels ranging in size from 1.1 to 96.4 acres. The BLHSP Public Facilities Financing Plan (PFFP) fee was adopted on June 8, 2004. In phases 1, 1A, 2, and 3 of the development, 1,404 units were subject to the PFFP fee. The fee was established to finance the backbone infrastructure and other public facilities for the BLHSP.

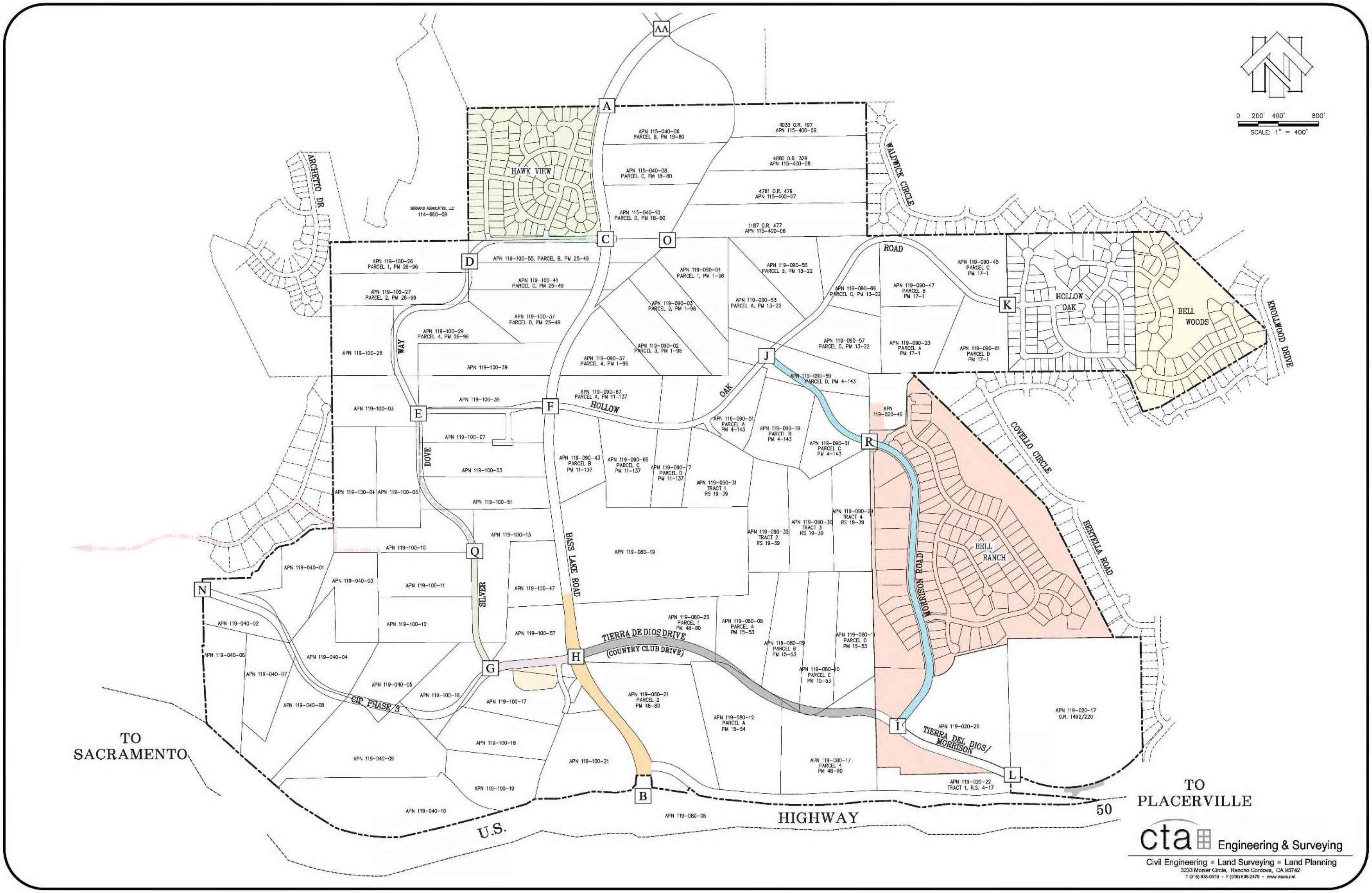
In April 2016 the Planning Commission approved Tentative Map and Planned Development revisions (Hawk View, APN: 103-060-01), (Bell Ranch, APN: 119-020-52), and (Bell Woods, APN: 108-010-07) supported by corresponding 10-year Development Agreements to replace the expired original BLHSP Development Agreement that was approved in 1996.

On February 23, 2021, Resolution 218-2021 was adopted by the Board to approve the 2020 BLHSP PFFP, which replaced the former BLHSP PFFP (see map below). This resolution did not update the PFFP fee. Rather, the Board directed the department to return to them to further lay out an updated fee plan. Subsequently resolution 065-2021, 118-2022, 053-2023, and 027-2024 made updates to the BLHSP PFFP fee schedule.

At the beginning of FY24/25 Resolution 027-2024 remained in effect until Resolution 034-2025, which took effect on May 24, 2025. Therefore, Attachment B shows both fees in effect for FY24/25.

Per Government Code Section 66006, the County is required to deposit, invest, account for, and expend the fees in a prescribed manner. The BLHSP PFFP fee is collected from new developments within the BLHSP at the time a building permit is issued; however, use of these funds may need to wait until a sufficient fund balance can be accrued.

Fees are deposited into the Bass Lake Hills PFFP fund (3670733). The Administration Fee is deposited into its own fund (3670727). See Amount of Fee section for fee amounts.



ATTACHMENT 4 - BLHSP PFFP FUNDS

Amount of Fee

Gov. Code § 66006(b)(1)(B)

Bass Lake Hills Specific Plan PFFP Fee
Effective July 1, 2024-May 23, 2025

Board Date	Effective Date	Resolution	Description	Fee
2/27/2024	4/27/2024	027-2024	Bass Lake Hill Specific Plan Public Facility Financing Plan Fees	See chart below from Resolution

Bass Lake Hills Specific Plan Fees

	2024 Western Shed Rates	2024 Eastern Shed Rates	
Bass Lake Hills Plan Area Fee per Unit	Single Family Residential	Single Family Residential	Church
Roadways	$ 14,519	$ 14,519	$ 14,519
Sewer	$ 3,306		
Water	$ 772	$ 772	$ 772
Admin (4.0%)	$ 742	$ 612	$ 612
Subtotal Plan Area	**$ 19,339**	**$ 15,903**	**$ 15,903**

Bass Lake Hills Specific Plan PFFP Fee
Effective May 24, 2025-June 30, 2025

Board Date	Effective Date	Resolution	Description	Fee
3/25/2025	5/24/2025	034-2025	Bass Lake Hill Specific Plan Public Facility Financing Plan Fees	See chart below from Resolution

Bass Lake Hills Specific Plan Fees

	2024 Western Shed Rates	2024 Eastern Shed Rates	
Bass Lake Hills Plan Area Fee per Unit	Single Family Residential	Single Family Residential	Church
Roadways	$ 14,417	$ 14,417	$ 14,417
Sewer	$ 3,283		
Water	$ 767	$ 767	$ 767
Admin (4.0%)	$ 737	$ 608	$ 608
Subtotal Plan Area	**$ 19,204**	**$ 15,792**	**$ 15,792**

Annual Report of Fund Balances

Gov. Code § 66006(b)(1)(C) and (D)

	Bass Lake Hills PFFP Special Revenue Fund Acct. 3670733	Bass Lake Hills PFFP - Admin Fee Special Revenue Fund Acct. 3670727
Ending Cash Balance Last Fiscal Year:	**1,713,187**	**142,149**
Less Fair Market Value Adjustment Last Fiscal Year:	**(27,075)**	**(2,247)**
Plus Accruals For Last Fiscal Year:	**-**	-
Fund Balance at Start of Fiscal Year:	**1,686,112**	**139,903**
Fees Collected in Fiscal Year:	**(1,349,623)**	**12,614**
Interest Earned in Fiscal Year:	**88,776**	**7,810**
Expenditures in Fiscal Year:	**-**	**(13,000)**
Balance of Fund at End of Fiscal year	**425,265**	**147,327**

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

Public Improvement Expenditures	Bass Lake Hills PFFP - Admin Fee Special Revenue Fund Acct. 3670727	Construction Start Date	% Funded with Impact Fees
ADMINISTRATIVE EXPENSES	13,000	N/A	N/A
Total Expenditures	**13,000**		

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

Not applicable for BLHSP PFFP Fund.

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

Not applicable for BLHSP PFFP Fund.

Interfund Transfers and Loans

Gov. Code 66006(b)(1)(G)

Not applicable for BLHSP PFFP Fund.

Refunds Made Pursuant to Section 66001(e) from These Funds

Gov. Code § 66006(b)(1)(H)

Fund	3670733
Amount of Refunds ($):	$1,349,623
Number of Persons or Entities Identified to Receive Refunds:	1 entity
Reallocations to Different Purposes Pursuant to Section 66001(f):	n/a