ANNUAL REPORT FOR BASS LAKE HILLS SPECIFIC PLAN PFFP FUNDS

Fund or Account No.:	3670733 and 3670727	
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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.

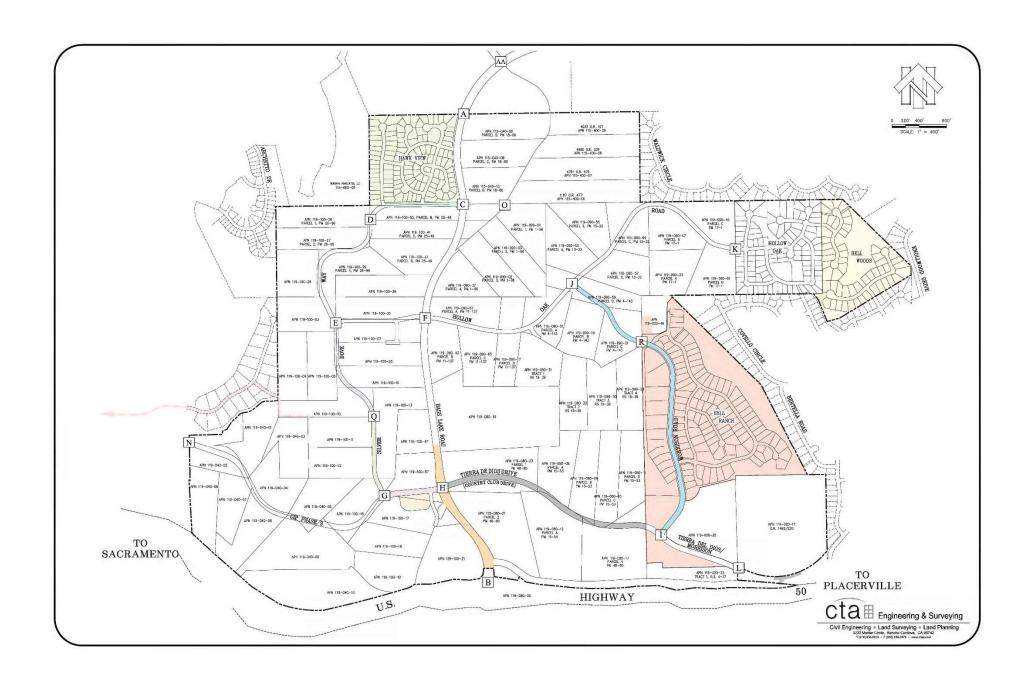
In April 2016 the Planning Commission approved Tentative Map and Planned Development revisions (Hawk View, APN: 103-060-01), (Bell Ranch, APN: 119-020-52), and (Bell Woods, APN: 108-010-07) supported by corresponding 10-year Development Agreements to replace the expired original BLHSP Development Agreement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



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

		4 Western ed 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	Effective			
	Date	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

	 24 Western ned Rates	2024 Eastern Shed Rates			
Bass Lake Hills Plan Area Fee per Unit	 ngle Family esidential		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	Bass Lake Hills
	PFFP	PFFP - Admin Fee
	Special Revenue Fund	Special Revenue Fund
	Acct. 3670733	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