Appellant Getz #41

EDHSP Specific Plan Financing Plan Excerpts:

The CFD shall be authorized to fund the construction or acquisition of the improvements to the community and district parks at a cost not to exceed Two Million Dollars ($2,000,000). The community and district park costs shall be adjusted annually based upon the California Department of Transportation District 3 Construction Cost Index, 1988 as base year. In the event said index is not available, an equivalent index agreed to by the parties shall be used.

finance. The portion of the authorized EDHCSD Facilities actually to be financed through the CFD has yet to be determined. Any portion of the EDHCSD Facilities not funded through the CFD shall be funded by the developer. The County agrees to keep EDHCSD informed by the status of such proceedings.

4. The County shall administer the CFD, including employing

cent residential areas, provided that such improvements shall be consistent with CSD standards. A master owners association ("MOA") shall maintain the community park. The CSD shall reimburse the MOA that amount which would be expended by the CSD for park maintenance if the community park were maintained by the CSD.

A 10-acre district park site adjacent to school site S-3 and an 8-acre district park site adjacent to school site S-1, the boundaries of which shall be approved by the CSD, shall be dedicated by the developer to the CSD, upon completion of the respective park improvements at those sites by the developer. Prior to dedication of the district and community park sites, no person shall grade, ditch, or channel on the sites without CSD approval.

Improvement of the park sites shall be made no later than the time of construction of the adjacent school. The CSD and the school district should endeavor to adopt and implement a joint use agreement for the school and adjoining park site. The developer may improve the park sites earlier, at his discretion. The type and design of the improvements shall be determined by the CSD in consultation with the developer. The CSD shall maintain the district

Annual Report
El Dorado Hills Community Services District
Annual Park Impact Fee (PIF) Report
Fiscal Year 2024-2025 (FY25)

Government Code § 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the District's Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

   The purpose of the El Dorado Hills Community Service District's Park Development Impact Fee (Park Fee) is specifically for the design, acquisition, installation, and construction of the public park and recreational facilities and related costs necessary to mitigate the direct and cumulative impacts of new residential development in the District. By directly funding these costs, the development impact fees will both enhance the quality of life for future District residents and protect their health, safety, and welfare.

2. List the amount of the development fee.

Effective:	Starting 06/10/23
Single Family Unit	$13,496
Multifamily Unit	$ 8,907
Single/Multifamily Affordable	$ 8,907
Age Restricted Unit	$ 7,886
Single Family-Serrano	$ 7,215
Multifamily-Serrano	$ 4,761
Age-Restricted-Serrano	$ 4,186

   The Board has approved a 2.6% increase (2023) and 2.4% increase (2024) in March 2025. Both PIF increase requests were approved El Dorado County BOS meeting on June 17, 2025, and will go into effect 60 days from the approval date (August 17, 2025).

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/24	$23,537,901
Ending balance as of 6/30/25	$26,414,678

4. List the amount of the fees collected and the interest earned.

Fees collected	$2,129,526
Interest earned	$ 925,647

5. Provide 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.

Bass Lake Regional Park	$ 177,775	100%
Bike Park	$ 210,541	100%
Heritage Village Park	$ -2,316	100%
Saratoga Village Park	$ 346,856	100%
Utility Corridor Trail	$ 60,577	100%
Valley View Village Park South	$ 255,706	100%
County Admin Fee	$ 28,089	100%
CSD Admin Fee	$ 23,783	100%

6. 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.

Bass Lake Community Park - This multi-phase/multi-year project is in this EDHCSD planning phase. District staff are working with consultants to complete the draft Environmental Impact Report and necessary documents to submit for the County permitting process. Estimated Construction Start Date: March 2027.

Bell Ranch Park - This project is in the preliminary project phase. An initial concept design was approved in 2018. Project amenities will need to be refined by the Board of Directors prior to award of a service contract for construction drawings and staff beginning the County permitting process. Construction is not anticipated to commence for a few years, approximately Fiscal Year 27/28.

Powerline Bike Park - EDHCSD is awaiting approval from El Dorado County for conditional use permit (CUP24-0012). Prequalification process and issuance of RFP is pending County permitting approval; construction to begin following EDHCSD Board of Directors award of contract. Estimated Construction Start Date: March 2026.

Silver Dove Bike Park - This project is in the EDHCSD planning phase for utility connections and construction drawings. Estimated Construction Start Date: March 2027

Heritage Village Park - Project substantially complete as of August 2022; working through some permitting processes that hold the project open until completed.

Saratoga Village Park - This project is set up with two phases, the recreation trail and the park. Recreation trail completed as of July 2023. The Park is completed as of April 2024. Project close out was approved by the Board of Directors in August 2024.

Utility Corridor - This project is currently awaiting Board of Directors contract award following RFP issuance for trail construction. Staff are bringing forward the request to the Board of Directors to award the construction contract in September 2025. Estimated Construction Start Date: October 2025

Central EDH Park - This project was created to facilitate the community outreach and planning phases prior to the development of the portion of the Old Executive Golf Course EDHCSD has acquired. It is anticipated to be a multi-year/multi-phase CIP project. EDHCSD is working to acquire the additional acreage of the Old Executive Golf Course during FY26. Long term improvements will be further defined with the Master Plan update in 2026.

7. A description of each interfund transfer or loan made from the account.

General Fund Loan	$ (1,178,035)
Bike Park	$ 931,905
Heritage Park	$ 51,966
Blackstone Park	$ 114,188
Central EDH Park	$ 206,501

8. Provide the amount of refund made from the account.

None

El Dorado Hills Community Services District
Annual Park Impact Fee Summary Report
for the Fiscal Year Ended June 30, 2025

Project	Beginning Balance 7/1/2024	Developer Fees Collected 2024-2025	Interest Income 2024-2025	Transfers In	Expenditures/ Transfers out	Ending Balance 6/30/2024
Park Development Fee	23,537,901	2,129,526	925,647			
General Fund Loan				1,973,716	795,681	
Bell Ranch Park					0	
Bike Park					931,905	
Heritage Park					51,966	
Blackstone Park					114,188	
Central EDH Park					206,501	
County Admin Fee					28,089	
CSD Admin Fee					23,783	
Totals	**$23,537,901**	**$2,129,526**	**$925,647**	**$1,973,716**	**$2,152,113**	**$26,414,678**

Components may not sum to totals because of rounding

El Dorado Hills Community Services District
Annual Park Impact Fee Expenditure Report
for the Fiscal Year Ended June 30, 2024

Project	Total AB 1600 Expenditures 2024-2025	Non AB 1600 Expenditures 2024-2025	Total Expenditures 2024-2025	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2024-2025
Bass Lake Regional Park	177,775	0	177,775	100%	
Bell Ranch Park	0	0	-	100%	
Bike Park	210,541	0	210,541	100%	
Heritage Village Park	-2,316	0	(2,316)	100%	
Saratoga Village Park	346,856	0	346,856	100%	
Utility Corridor Trail	60,577	0	60,577	100%	
Valley View Village Park	255,706	0	255,706	100%	
Totals	**$1,049,139**	**$0**	**$1,049,139 ***	**100%**	**$0**

* $175,978 FY2024 Reimbursements requested from El Dorado County not yet received
* $873,162 FY2025 Reimbursements requested from El Dorado County not yet received

Components may not sum to totals because of rounding

ANNUAL REPORT FOR EL DORADO HILLS COMMUNITY SERVICE DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25 (FY25)

Fund or Account No.:	**80310317**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	
Date:	

Description of Development Impact Fees

Park Development Impact Fee

The purpose of the El Dorado Hills Community Service District's Park Development Impact Fee (Park Fee) is specifically for the design, acquisition, installation, and construction of the public park and recreational facilities and related costs necessary to mitigate the direct and cumulative impacts of new residential development in the District. By directly funding these costs, the development impact fees will both enhance the quality of life for future District residents and protect their health, safety, and welfare. El Dorado Hills Community Service District first approved a Development Impact fee in 1995.

The Park Fee was last updated on June 17, 2025.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$22,858,766.92
Fees Collected in Fiscal Year:	$2,129,526.00
Interest Earned in Fiscal Year:	$891,491.17
Ending Balance of Fund or Account at End of Fiscal Year:	$25,858,488.83

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	**Total FY2024-25 Project Expenditures**	Amount Funded from Park Fee	**Amount Funded by Other Sources**	**% of Cost Funded by Fees**
El Dorado County 1% Administration Fees	$21,295.26	$21,295.26	$0.00	100%
GRAND TOTAL	**$21,295.26**	**$21,295.26**	**$0.00**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

The table below shows information about any public improvement projects that have been newly identified in FY 2024-25 as having sufficient funding. For each identified project, a description and the approximate start date of construction are provided.

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Commencement of Construction

[1] Note that the District must identify the date that construction will commence within 180 days of determining that there are sufficient funds to complete the construction.

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

The table below lists each public improvement identified in a previous report and indicates whether construction started around the date noted in that report. For projects mentioned in a previous report where construction did not begin by the estimated date, the reason for the delay and a revised estimated date for starting construction are also included.

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
CIP 954 – Bike Parks (Powerline Bike Park)	Powerline Bike Park – near El Dorado Hills Boulevard in the powerline corridor. This project is proposed to include bike and multi-use trails and trail improvements over the approximately 8 acres of project area.	June, 2025	N/A	Powerline Bike Park – EDHCSD is awaiting approval from El Dorado County for conditional use permit (CUP24-0012). Prequalification process and issuance of RFP is pending County permitting approval; construction to begin following EDHCSD Board of Directors award of contract.	March, 2026
CIP 954 – Bike Parks (Silver Dove Bike Park)	Silver Dove Bike Park - near Bass Lake Road and Silver Dove Way. This project is proposed to include bike flow trails, pump track and multi-use fitness and nature exploration trails.	N/A	N/A	Silver Dove Bike Park – This project is in the EDHCSD planning phase for utility connections and construction drawings.	March, 2027

CIP 955 – Utility Corridor Trail	This project is proposed to refine, design, and construct a trail through the utility corridor area west of El Dorado Hills Boulevard, past Hensley Circle down to Betty Drive.	June, 2024	N/A	This project is currently awaiting Board of Directors contract award following RFP issuance for trail construction. Staff are bringing forward the request to the Board of Directors to award the construction contract in September 2025.	October, 2025
CIP 962 – Bass Lake Park	This project is proposed to include open space, multi-use athletic fields, playgrounds, trails, courts, picnic areas, dog park, and event and nature center amenities.	N/A	N/A	This multi-phase/multi-year project is in this EDHCSD planning phase. District staff are working with consultants to complete the draft Environmental Impact Report and necessary documents to submit for the County permitting process. The draft Environmental Impact report is expected to be brought forward to the EDHCSD Board of Directors in Spring 2026.	March, 2027
CIP 964 – Bell Ranch Park	This project is preliminarily proposed as a 5-acre park in the Bass Lake Hills Specific Plan.	June, 2026	N/A	This project is in the preliminary project phase. An initial concept design was approved in 2018. Project amenities will need to be refined by the Board of Directors prior to award of a service contract for construction drawings and staff beginning the County permitting process.	April, 2027
CIP 966 – Central EDH Park	This project is in the community outreach stage for development of the portion of the Old Executive Golf Course EDHCSD has acquired.	N/A	N/A	This project was created to facilitate the community outreach and planning phases prior to the development of the portion of the Old Executive Golf Course EDHCSD has acquired. It is anticipated to be a multi-year CIP project. EDHCSD is working to acquire the additional acreage of the Old Executive Golf Course during FY26. Long term improvements will be further defined with the Master Plan update in 2026.	Fall 2027

CIP 968 – J Lot H Bass Lake Park	This project will be used for the construction of the J Lot H portion of Bass Lake Park.	N/A	N/A	This project was created to capture the development costs associated with the construction of the J Lot H portion of the Bass Lake Park project (CIP 962) due to the development agreement between El Dorado County and EDHCSD. The project costs for this portion of Bass Lake park are currently forecast to exceed the agreement. Please see CIP 962 for the project status update.	March, 2027

Interfund Transfers and Loans

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

The following table explains each interfund transfer made in FY2024-25, including the public improvement project for which the transferred or loaned fees will be used. It also specifies, in the case of an interfund loan, the repayment date and the interest rate that the fund will earn on the loan.

Other Fund to Which Fees Were Transferred or Loaned	Interfund Transfer Type (Transfer or Loan)	Amount of Loan or Transfer ($)	Public Improvement on Which Fees Will be Expended	For Interfund Loans: Date on Which Loan Will Be Repaid, and Interest Rate

Refunds Made Pursuant to Section 66001(e) from This Fund

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	
Number of Persons or Entities Identified to Receive Refunds:	
Reallocations to Different Purposes Pursuant to Section 66001(f):	

FEE SCHEDULE

EL DORADO HILLS COMMUNITY SERVICE DISTRICT
PARK DEVELOPMENT IMPACT FEE
EFFECTIVE JUNE 10, 2023

Land Use Category	Fee Amount
Residential Development	Fee Per Unit
Single Family	$13,496
Multifamily & Affordable Housing	$8,907
Age – Restricted	$7,866
Serrano Single Family	$7,215
Serrano Multifamily	$4,761
Serrano Age-Restricted	$4,186
Mobile Home Park Homes	Exempt
Accessory Dwelling Units	Exempt

of EDHCSD action could not have been farther off. The EDHCSD instantly cut legs out from under my appeal by publicly stating the EDHCSD opposed developer construction of the turnkey park. The EDHCSD was also not interested in supporting my request for sidewalks and road improvements.

On February 11, 2020, the BOS, with EDHCSD support, denied my appeal, and upheld most of the Planning Commissions conditions. A condition was added requiring the transfer of title of the 12.5 acres to the CSD and "assignment to the EDHCSD of rights to CFD funds, up to the remaining amount available for park construction pursuant to the Public Improvement Financing Plan, for use by the EDHCSD toward construction of the 12.5-acre Village J, Lot H Park." The CSD's decision to agree to this condition was baffling and remains a mystery to this day. With the acceptance of this condition, the CSD gave up the community's rights under the 1989 DA to a park 100% funded by the developer and CFD 1992-1.

In response to an inquiry by the EDHCSD, on May 16, 2020, I wrote the former District I Supervisor, your former general counsel, and your former general manager that $6 million remained in the facilities account of CFD 1992-1 and that the amount available for park construction was of legal controversy. In August 2020, the CSD, County, and Serrano Associates entered into an agreement formally transferring responsibility of park construction to the CSD. The EDHCSD's decision to settle for $3.5 million in CFD 1992-1 construction funds is incomprehensible to me.

Steve, the draft letter in your agenda materials is a bit surprising. We've known each other for over a decade and have worked informally and cooperatively on many issues. You certainly don't need the EDHCSD Board's approval to ask me a question.

CFD 1992-1 has $3.5 million set aside for construction of the park. The August 2020 contract regarding the park between the developer, EDHCSD, and the County states, "The parties acknowledge that limiting language within the Development Agreement and Public Improvements Financing Plan might otherwise restrict the amount to be made so available, but have agreed that this amount can be made available to acquire the Village J Park improvements..." It is not my position, but it was the County Supervisors and the CSD Board's position that the limiting language related to park construction costs would be ignored. I was not involved in drafting this agreement. I am not an attorney and I have no legal opinion whether these two elected boards can overrule the 35-year-old DA park construction CFD cost limitation clause. You might ask your general counsel.

Steve, I used to have a great, collaborative relationship with the CSD, and I hope to again soon. But the CSD's decision to sue me twice in the last 10 years rather than sitting down and talking to work out any differences, and you asking the CSD Board for the permission to ask me a question, isn't helping. I look forward to all of us rolling up our sleeves and working together to make the west end of El Dorado County an even better place.

Sincerely,

Joe Ham

Joe Harn
EDC Auditor-Controller

Cc: EDHCSD Board of Directors, GM, & General Counsel

County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

December 11, 2024

Mr. Steve Ferry, Director
El Dorado Hills CSD
1021 Harvard Way
El Dorado Hills, CA 95762

RE: CFD 1992-1 and the Promised Park by Bass Lake

Steve:

The County's 1989 Development Agreement (DA) for the EDH Specific Plan (Serrano) included a requirement that a 12.5-acre park near Bass Lake be constructed by the Developer. The type and design of the improvements in the park were to be determined by EDHCSD in consultation with the developer. The DA was 20 years in duration and expired in 2009.

Although in my position at the County I have no jurisdiction or authority over parks or monitoring compliance with DAs, I have discussed this specific park construction requirement with your last four former General Managers. I was frustrated with the lack of progress in imposing this requirement of the DA and was concerned that it could be contended that because the DA had expired, the park construction requirement was no longer enforceable. It is important to remember that any time during the last 20 years the EDHCSD could have and should have appealed the County's approval of Serrano tentative maps, because the maps did not include a condition requiring the construction of the park near Bass Lake. EDHCSD chose not to do so.

Included on the June 27, 2017, BOS agenda was a tentative map proposed by Serrano for the Safeway shopping center on Bass Lake Road. Although I didn't object to the proposed Safeway, I called Serrano on June 26, 2017, and informed them that I would oppose the proposed tentative map if Serrano did not provide the County with a letter stating that they would construct the park. On the morning of the 27th I was provided a draft of the letter to determine if the letter was sufficient. At noon on June 27th, 2017, the County received the letter. The letter stated that Serrano "will have no objection to the imposition of a reasonable condition upon the submitted Village J, Lot H tentative requiring timely construction of the park..."

On October 24, 2019, the Planning Commission again approved a Serrano tentative map without a condition requiring park construction. On November 4, 2019, as a private citizen, I appealed the Commission's decision to the BOS. My appeal stated, "The map conditions approved by the Commission do not adequately ensure that the park mandated by the 1989 DA will be constructed by Serrano Associates, LLC. Further, this approval will increase automobile, bike, and pedestrian traffic that will create safety and circulation impacts that are not mitigated by the conditions approved by the Commission." Immediately after filing the appeal, I contacted your former GM. I expected that the EDHCSD would be standing beside me at the BOS meeting arguing with me for sidewalks, road improvements, and enforcement of the 30-year-old park construction requirement. My expectations obligations contained within the Specific Plan, Development Agreement and Public Improvements Financing Plan, and to secure the consent and cooperation of the County with respect to all of the above, the parties desire to enter into this Agreement. (Attachment H, Exhibit L).

A. Appeal Filed: TM-A26-0001 (Getz)

On May 20, 2026, appeal TM-A26-0001 (Attachment A) was submitted in a timely manner by Dean Getz. As stated in the appeal, the appellant is appealing the PC's approval of the Tentative Subdivision Map for Serrano Village M5 (10 lots) and its associated CEQA environmental findings.

The following are the appellant's list of five (5) considerations that the appellant included with their Appeal Form (Attachment A):

1. The Appellant believes the Planning Commission's approval violates the California Environmental Quality Act (CEQA)-specifically the mitigation oversight mandates of Public Resources Code§ 21081.6 (AB 3180). The Commission approved this map based on a legally defective environmental baseline. The County has systematically failed to enforce the Specific Plan's statutory Mitigation Monitoring and Reporting Program regarding the Developer's acknowledged "turnkey park" obligation {as documented in the August 19, 2019, County Senior Planner memo entered into today's administrative record}.

   A.1. Staff Response: The Appellant references a memo focused on an outdated Serrano obligation to construct a park at the Serrano Village J Lot H location. The memo describes the then-anticipated Serrano construction of the park and discussion with El Dorado Hills Community Service District (EDHCSD). Subsequently, an agreement was signed on August 4, 2020 at the request of EDHCSD, and signed by Serrano Associates, and El Dorado County to dedicate the 12.5 acre Village J, Lot H park site to EDHCSD (Attachment H2, Exhibit L). This agreement was imposed as a condition upon the Village J7 tentative map approval at the Board of Supervisors on appeal February 11, 2020.

2. The Appellant believes because of this failure in statutory oversight, the Commission unlawfully allowed the Developer to retain unearned impact fee credits for a turnkey park they failed to construct. To justify this missing mitigation, the Commission relied upon a 2020 agreement between the Developer and the EDHCSD. This reliance is legally void; the CSD is not the CEQA Lead Agency and lacks the authority to unilaterally waive or alter a County-mandated mitigation.

   A.2. Staff Response: The County is a party to the three-party signed agreement signed on August 4, 2020. The 2020 Agreement was signed by EDHCSD, Serrano Associates, and El Dorado County to dedicate the 12.5-acre Village J, Lot H park site to the EDHCSD (Attachment A). The Agreement satisfied the parkland obligations of the Specific Plan and has not been ruled legally void.

reimbursement agreement requires the City to make annual installment payments to the developer from like DIF funds and no other. Currently, there are two such outstanding agreements, as shown below:

Developer	Payable Fund		Credits Outstanding
Signature Homes	Parks and Trails DIF	$	26,187
Lennar Homes	Water DIF		(2,088)
Lennar Homes	Wastewater DIF		(1,000)
Lennar Homes	Roadway DIF		(12,068)
Lennar Homes	Parks and Trails DIF		108,548
	Total	$	119,579

NOTE # 5 – REFUNDS PAYABLE

A. <u>Refunds of Developer Fees</u>

When the City no longer needs the funds for the purposes collected, or if the City fails to make required findings or perform certain administrative tasks prescribed by AB 1600, the City may be required to refund, on a prorated basis, to owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds. At this time, all fees being collected pursuant to the DIF Program have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing service areas to serve new development.

purchased a new home in the City of Brentwood. The DIF Funds receive payment for these deferred development fees at a rate of 5% of the original deferral amount per year over 20 years. The General Fund is obligated to make the annual 5% payments unless the officer's employment with the City is terminated prior to full repayment of the deferred DIFs, at which time the remaining balance is immediately due and payable by the officer. The program is now closed to new applicants and will terminate once all of the existing loans have been paid. As of June 30, 2025, the gross repayment obligation to the Water DIF Fund totaled $3,185. During FY 2024/25, the Water DIF Fund received $1,425 in payments on deferred fees.

Receivable Fund	Balance June 30, 2024	Payoffs	Balance June 30, 2025
Water Development Impact Fee	$ 4,610	$ (1,425)	$ 3,185
Total	$ 4,610	$ (1,425)	$ 3,185

B. Commercial, Office & Industrial

In 2000, the City enacted a Deferred Fee Payment Program for development fees associated with commercial, office and industrial development. This program allows for the deferral of a portion of the Water, Roadway, Wastewater, and Community Facility DIFs. Highlights of the plan include payment of 10% of development fees at permit issuance with the remaining balance, including administrative and interest charges set at 4%, collected as a special assessment on the developer's property tax bill. In 2009, the program's repayment schedule was changed from ten years to five years. As of June 30, 2025, there is one developer with an outstanding agreement.

Developer	Receivable Fund	Principal Outstanding
Rodda Electric	Water DIF	$ 6,486
Rodda Electric	Roadway DIF	19,813
Rodda Electric	Wastewater DIF	6,658
Rodda Electric	Community Facilities DIF	48
	Total	$ 33,005

NOTE # 4 – DEVELOPMENT REIMBURSEMENTS

A. Development Reimbursements

The Subdivision Map Act requires the City enter into a reimbursement agreement when a developer constructs excess improvements. Per the reimbursement agreement, the City shall reduce the DIFs collected from the developer, in the form of DIF credits, for the costs associated with the design, financing, construction and installation of the excess improvements. The value of credits does not increase for inflation nor do they accrue interest. As of June 30, 2025 the total value of credits was $618,208, after a total of $614,770 was used as credits during FY 2024/25. Any unused credits from one development project may be transferred by a developer to another project located elsewhere in the City. Occasionally, credits exceed the fees attributable to the development and another development project is not available to which the excess credits can be transferred to. In these limited situations, the