Lake Valley Fire Protection District

Fire Impact Fee Nexus Study

Draft Report

Ridgeline Project # 25002

Prepared for:

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EXECUTIVE SUMMARY

This Fire Impact Fee Nexus Study ("Nexus Study") was prepared by Ridgeline Municipal Strategies, LLC ("Ridgeline") for the Lake Valley Fire Protection District ("District") to update the District's Fire Impact Fee ("Fee").

The Fee is collected on all new development within the District to fund one-time costs of public facilities used to provide fire protection and emergency medical response services.

The methodology of the Nexus Study satisfies the legal requirements of the United States Constitution, the Constitution of the State of California, and the California Mitigation Fee Act ("Act").

The District's service area covers the unincorporated area of the County of El Dorado ("County") in the Lake Tahoe Basin area.

The most recent nexus study for the District's Fire Impact Fee Program ("Fee Program") was adopted in 2018 by the County.

This Nexus Study provides an update to the existing Fee based on new development projections through 2045 and recommends certain revisions to the Fee Program.

The Fee Program is designed to help the District provide fire protection and emergency medical response services to new development in a fiscally responsible manner. The Fee revenues can only be used to expand the District's public facilities (buildings and structures, apparatus and vehicles, and equipment) to serve new development, including reimbursements to the District for facilities that have been upsized to accommodate new development. The Fee revenues cannot be spent on operations, maintenance, or to address existing public facility deficiencies.

FEE PROGRAM UPDATE OVERVIEW

The demand for the District's services and associated public facilities is driven by the building structures that the District protects. The District assesses the Fee on all new residential and nonresidential development within its service area, including additions to existing structures.

The Fee is calculated based on building square footage. The District anticipates that future development will be primarily in the form of new single family homes and additions to existing single family homes. No material level of other types of development is anticipated. However, to account for the possibility of such development happening, the

Fee is calculated for different development types based on the actual level of service demand observed within the District.

Accessory dwelling units ("ADUs") smaller than 750 sq. ft. are currently exempt from the Fee under the State law. A change in the law could result in the elimination of this exemption.

Buildings and structures owned and used by government entities, including, but not limited to, schools, city halls, administration buildings, fire and police stations, corporate yards, etc., are not subject to the Fee.

The existing development within the District's service area consists of approximately 14.3 million building sq. ft. It is estimated to grow by approximately 6.6 percent (938,700 sq. ft.) by 2045.

PROPOSED AND CURRENT FEE

Table 1 shows the proposed Fee amount. The Fee is collected on a per square foot basis for all development types and includes a 3% administrative surcharge (2% is retained by the District and 1% is retained by the County). The District has decided to set the Fee below the calculated amount, as discussed in **Chapter IV** of this report.

Table 1
Lake Valley Fire Protection District
Proposed Fire Facilities Impact Fee (2025 $)

Description		Single Family	Multi-Family	Retail/ Comm'l	Office	Industrial
Proposed Base Fee		$3.25	$4.89	$6.76	$5.23	$3.87
Administrative Surcharge	3%	$0.10	$0.15	$0.20	$0.16	$0.12
Total Fee Amount		**$3.35**	**$5.04**	**$6.96**	**$5.39**	**$3.99**

Source: Lake Valley Fire Protection District and Ridgeline

The Fee is based on cost estimates in 2025 dollars. To account for inflationary impacts, it is recommended that the Fee be adjusted annually on the first day of each fiscal year, starting July 1, 2027, by the previous available 12-month percentage change in the Engineering News-Record ("ENR") Construction Cost Index (20-City Average), or its successor publication.

Table 2 compares the existing and proposed Fee amounts.

Table 2
Lake Valley Fire Protection District
Comparison of Existing and Proposed Fee

Development Type	Existing Fee	Proposed Fee	Proposed Fee Increase	Percentage Increase
Residential development				
Single Family	$0.98	$3.35	$2.37	242%
Multi-family	$1.32	$5.04	$3.72	282%
Nonresidential development				
Retail/Commercial	$1.40	$6.96	$5.56	397%
Office	$1.72	$5.39	$3.67	213%
Industrial	$1.30	$3.99	$2.69	207%

Source: Lake Valley Fire Protection District and Ridgeline

PROPOSED FEE PROGRAM CHANGES

The following changes are proposed to the Fee Program with this update:

- Establish a 3% Administrative Surcharge (2% to be retained by the District and 1% to be retained by the County) to cover the costs of administering the Fee Program and complying with the requirements of the Mitigation Fee Act.
- The Fee for mobile homes will be the same as for single-family homes. The Fee for warehouse/distribution will be the same as for industrial. There is no agricultural development within the District.

IMPLEMENTATION

The District's Board of Directors, assisted by the District staff, should review and evaluate the Nexus Study for accuracy and alignment with the District's operational and financial framework. Once the Board of Directors is satisfied that the legislative requirements of the Mitigation Fee Act are met and the Fee update recommendations are valid, it will need to approve the Nexus Study and forward it to the County with the recommendation for adoption on behalf of the District by the County Board of Supervisors per the requirements of the Mitigation Fee Act.

Upon receipt of the Nexus Study and receiving public input, the County Board of Supervisors will vote to approve findings and a resolution to adopt the updated Fee

Program. If approved, the Fee will be imposed pursuant to the County's development "police powers" under Article XI, section 7, of the California Constitution.

REPORT ORGANIZATION

Chapter I of this Nexus Study provides an overview of the District, the legal framework for the Fee, the Nexus Study's purpose, the Fee calculation methodology, and the current Fee amount.

Chapter II contains the data on existing development and documents future development projections within the District.

Chapter III lists the existing and planned public facilities of the District and constitutes the District's Capital Improvement Plan.

Chapter IV contains the calculations for the public facility cost allocation across existing and future development and the proposed Fee amount.

Chapter V documents the nexus findings that address the requirements of the Mitigation Fee Act.

Chapter VI provides recommendations for adopting and implementing the Fee.

I. INTRODUCTION AND BACKGROUND INFORMATION

INTRODUCTION

The Lake Valley Fire Protection District ("District") retained Ridgeline Municipal Strategies, LLC to prepare a fire impact fee nexus study.

The County of El Dorado ("County"), on behalf of the District, imposes the Fire Impact Fee ("Fee") on new development within the District's service area.

The Fee funds one-time public facility costs attributable to new development to allow the District to accommodate such new development and maintain its level of service.

The District's Fire Impact Fee Program ("Fee Program") was last updated on April 24, 2018, when the County passed a resolution approving the 2015 Lake Valley Fire Protection District Fire Impact Fee Nexus Study. No inflation adjustments have been made since that update.

This Fee Program update is intended to address the public facilities necessary to accommodate the expected growth within the District through 2045.

The Nexus Study provides the legal and policy basis for the calculation and imposition of the Fee on new development within the District. The study evaluates the existing Fee Program, considers the development changes that have occurred within the District, analyzes the impact of recent and future development on the District facilities, and documents the need for a Fee adjustment due to the amount of new development within the District, inflation, and increasing public facility costs.

This chapter provides an overview of the District, the legal framework for the Fee, the Nexus Study purpose, the Fee calculation methodology, and the current Fee amounts.

DISTRICT OVERVIEW

The Lake Valley Fire Protection District is an independent special district based in South Lake Tahoe, California. The District was founded in 1947 and provides a full range of fire suppression, emergency medical response, technical rescue, hazardous materials mitigation, fire prevention, public education, and disaster preparedness services ("Services") in the unincorporated South Lake Tahoe area of the County of El Dorado (including the community of Meyers, CA) and a small portion of Alpine County[1]. The District's service area covers approximately 90 square miles and has approximately 12,000 residents.

The District's service area is a part of the South Lake Tahoe region, a premier tourist destination. The Tahoe Transportation District estimates that approximately 25 million visitors come to the Tahoe Basin each year, 42% of which are day visitors. The Highway 50 entrance, located within the District's boundary, has the highest percentage of travelers into the region. The District serves two major ski areas: Sierra-at-Tahoe and Heavenly Ski Resort.

As of February 21, 2025, 650 active Vacation Home Rental permits were located within the District boundary (69% of all 944 countywide active permits).

The District is governed by a five-member Board of Directors ("Board") and a career Fire Chief. The Board and Fire Chief are responsible for strategic planning, policy development, and approval of capital expenditures. The District employs 30 full-time equivalent employees based at three fire stations.

In FYE 2025, the District responded to 1,365 calls, including structure and wildland fires, vehicle accidents, technical rescue, hazardous materials, and medical aid.

THE MITIGATION FEE ACT

The passage of Proposition 13 in 1978, Proposition 218 in 1996, and other State fiscal measures have limited the revenue availability for local public agencies. Local funding sources, such as property and sales taxes, are now mostly used for operations and maintenance and are often insufficient to fund public facilities and capital improvements. State and federal funding support is not keeping up with the rising costs. The decline of popular support for bond measures has further restricted the local governments' ability to develop infrastructure and facilities for the next generation of residents and businesses.

These funding limitations have led to declining service levels, accelerated physical deterioration, lower efficiency, and increasing maintenance and operating costs of public facilities. They have also resulted in an increasing need to use mitigation fees (also known as development impact fees, or simply impact fees) to fund new public facilities.

[1] The District's area located within Alpine County does not have any development. No future development is expected to occur within that area through 2045. As such, the District does not anticipate a need to impose and collect the Fee in Alpine County.

California's mitigation fee statute originated in AB 1600, which went into effect in 1989. The bill added several sections to the Government Code (Sections 66000 through 66025), which are now officially known as the "Mitigation Fee Act" ("Act").

The Act sets forth requirements for establishing, increasing, and imposing mitigation fees, contains provisions concerning their collection, expenditure, and administration, and mandates periodic accounting, reporting, and re-evaluation of fee programs. The implementation and administration requirements mandated by the Act are covered in **Chapter VI** of the Nexus Study.

The fees (the term used throughout the Act) are defined as "a monetary exaction, other than a tax or special assessment… charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project…"[2] The Nexus Study uses the terms "mitigation fees" and "impact fees" to mean such fees.

The Act broadly defines public facilities to include "public improvements, public services and community amenities[3]." The Act limits mitigation fees to an amount that "does not exceed the estimated reasonable cost of providing the service or facility for which the fee… is imposed"[4] and prohibits the levy, collection, or imposition of mitigation fees for general revenue purposes. The case law and Gov't Code § 65913.8 stipulate that mitigation fees may not be used for operating or maintenance costs. The Act does not limit the types of facilities for which mitigation fees may be imposed, but does require that the collected fees be used for their intended purposes.

The Act specifies that mitigation fees "shall not include the costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan."[5] As such, mitigation fees may be used to recover costs of existing facilities to the extent that such facilities are needed to serve new development and have the capacity to do so.

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[2] Gov't Code § 66000(b)
[3] Gov't Code § 66000(d)
[4] Gov't Code § 66005(a)
[5] Gov't Code § 66001(g)

NEXUS STUDY PURPOSE

This Fire Impact Fee Nexus Study ("Nexus Study") was prepared to satisfy the legal requirements governing mitigation fees, including provisions of the United States Constitution, the California Constitution, and the California Mitigation Fee Act.

The purpose of the Nexus Study is to establish the legal and policy basis for the continued imposition and update of the Fee within the District's service area by analyzing the impacts of new development on the need for fire protection public facilities.

For purposes of this Nexus Study, the terms "public facility," "capital facility," and "facility" refer to:

- land, buildings, and improvements (including fire stations, administration buildings, and other building structures);
- fire apparatus, ambulances, and other vehicles; and
- equipment

used by the District to provide the Services.

The terms "development project" and "new development" refer to any residential or nonresidential project undertaken for the purpose of development that requires issuance of a permit for construction or reconstruction.

To update and impose the Fee, the Nexus Study demonstrates that a reasonable relationship, or "nexus," exists between new development that occurs within the District and the need for public facilities. It is generally accepted that the concept of nexus encompasses the following three standards.

- *Need / Impact:* To be subject to mitigation fees, development must create an impact and/or generate a need for public facilities to be funded by such fees. As a recipient of public services, new development results in additional demand for some or all public facilities. Absent a facility capacity increase to address the additional demand, the quality and/or availability of public services will deteriorate for the entire community. Mitigation fees may be used to recover public facility costs, but only to the extent that the need for such facilities is related to the development project paying the fees. The courts have held that development exactions can only be used to mitigate impacts of the projects upon which they are imposed. This Nexus Study quantifies and allocates development impacts on facility needs in terms of the total cost per square foot and contains the calculations necessary to document compliance with the need / impact standard.

- *Benefit:* Development must also benefit from the public facilities funded by the mitigation fees that it paid. In other words, the facilities funded by the fees must be available to serve the development paying the fees. Moreover, the mitigation fee revenues must be segregated from other funds and used in a timely manner to fund the facilities for which they were collected. There is no legal requirement that facilities paid for with mitigation fee revenues can only be available to the development projects paying the fees. Unspent fees must be refunded. These requirements are put in place to ensure that new development benefits from the mitigation fees it is required to pay. This Nexus Study contains implementation provisions necessary to guide the District in compliance with the benefit standard.

- *Proportionality:* Finally, mitigation fees must be proportional to the impact created by development projects paying the fees. Proportionality is ensured through proper documentation of applicable facility costs and fee calculations that allocate these costs based on the impact created by different development types. The fee calculation methodology used in this Nexus Study is designed to ensure compliance with the proportionality standard.

The Act stipulates that any mitigation fee program must meet and document five nexus findings.[6] **Chapter V** of this Nexus Study addresses this requirement.

MITIGATION FEE CALCULATION METHODOLOGY

There are several accepted mitigation fee calculation methodologies. The methodology selection is usually determined by the types of services provided, types of public facilities required, development patterns, and availability of data. Regardless of the selected methodology, the facility cost allocation must be done in proportion to the need created by new development.

New development's impact can be quantified by selecting a variable that best reflects such impact and corresponds to the type of services required, such as added square footage, population, employment, vehicle trips, call volume, etc. AB 2668, which amended the Act, states that any "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,"[7] unless certain conditions are met and properly documented.

- *The Plan-Based Methodology* is utilized when there are clearly defined capital improvement or facility plans prepared for new development. The facilities

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[6] Gov't Code § 66001
[7] Gov't Code § 66016.5(5)(A)

needed to serve the new development are identified and their costs are allocated to each development category in proportion to the generated service demand. The total required facility cost is divided by the total additional demand units to calculate a cost per demand unit (e.g., a cost per square foot of new construction). This methodology is most often used to set fees for large development projects requiring its own public facilities.

- *The Capacity-Based Methodology* is utilized when a facility's capacity can only accommodate a known level of development. The total facility cost is proportionately allocated to each unit of development within the facility's service area. If incremental facility costs can be allocated to an incremental development unit, this approach provides sufficient flexibility to accommodate changing development patterns.

- *The Standard-Based Methodology* is based on a specified service standard required for each unit of development. The standard can be established as a matter of policy or be based on the service level that is being provided to existing development. Once the standard for each development unit is established, a cost to achieve the standard can be allocated proportionately.

Under each methodology type, the agency can utilize the mechanism of buy-in fees to recover a portion of the existing facility costs, provided the facilities have capacity available to serve additional development.

The general order to calculate mitigation fees is as follows:

1. Quantify existing development units and prepare new development projections.
2. Develop capital improvements or facilities plan, identify facility service capacity, and/or establish a service standard.
3. Determine the amount and cost of facilities required to accommodate new development.
4. Calculate mitigation fee by allocating the total facility costs per unit of development (usually on a square foot basis).

Proper methodology allocates public facility costs to new development fairly and ensures that new development is not required to fund existing service deficiencies, while existing development is not subsidizing facilities for new development.

Given the fixed service area of the District, the coverage and response times provided by the existing fire stations, and the limited anticipated development growth pattern, the capacity-based methodology will be utilized in this Nexus Study. This is consistent with the common practice of calculating mitigation fees for fire protection districts.

A fire department relies on its entire system of facilities to provide its services. In other words, the department responds to calls based on the current availability of staff and apparatus, often directing personnel and vehicles from stations that are not necessarily the closest to where the response is needed. This often happens due to varied equipment availability at different stations, as well as the specific service capacity at the time of the call (for example, the closest crew may already be deployed to another call).

Additionally, not all fire and emergency medical response services that benefit a specific development are provided at the location of that development. For instance, a forest wildfire can threaten an entire neighborhood, but most of the time it starts outside of that neighborhood. Similarly, a structure fire can spread to adjacent properties. Responding to such fires protects life and property in a much wider geographic area.

Therefore, when new development occurs within a fire district service area, it benefits from the entire fire protection and emergency medical response system of the district.

During the preparation of the Nexus Study, the District determined the scope of facilities needed to ensure that they can accommodate the anticipated new development. The Nexus Study uses the District's current and planned facilities as the facilities standard. The existing facilities serve the current population and have the capacity to serve new development. However, as future growth occurs and with service demand changes, some facility expansion will be necessary.

To mitigate its impact on the District's service level, new development is required to pay mitigation fees to cover its proportionate fair share of the one-time facility costs.

The District has the flexibility to revise the list of necessary facilities shown in this report as conditions change. If the cost of facilities necessary to serve the anticipated growth materially changes, the District should update the Fee Program accordingly.

The Act requires that in establishing a mitigation fee program, the facilities funded by the fee must be identified. This Nexus Study contains a detailed list of facilities and the associated costs and replacement values. **Chapter III** constitutes the District's Capital Improvements Plan.

The District's facilities form a comprehensive fire protection system benefiting the District's entire fire service area. The resources of one station are not limited to the use of nearby properties, but are used to provide coverage to the entire fire service area as needed. Responding to service calls often requires resources from multiple stations. Similarly, new development will be served by all of the District facilities, not just by those of the nearest station.

The terms "standard" and "level of service" will be used throughout the Nexus Study (at times interchangeably) to describe the level of public facility investment needed to serve the community.

A *standard* is defined as the benchmark that the District plans to achieve for any particular facility.

A *level of service* is the actual level of benefit experienced by the existing development. Level of service may be different from the standard for a given facility.

When the existing level of service is less than the standard, or the facility is over capacity relative to the standard, a deficiency exists, and new development is not expected to cover that deficiency. If the opposite is the case and there is a capacity surplus, the District may recover a portion of its investment in that facility that is available to serve new development.

If there is no established standard for a given facility, the existing level of service becomes the *de facto* "current standard," and the two terms may be interchangeable.

By policy, the District can adopt its own reasonable facility standards to reduce, maintain, or increase the existing standard. However, basing the Fee on a standard that is higher than the existing level of service is fair to new development only if the District uses alternative funds to increase the capacity of facilities benefiting the existing development.

The District's three existing fire stations will continue to provide services to the existing and future development. As such, new development is required to contribute its fair share of the existing facility costs.

The District anticipates that one of its fire stations needs to be rebuilt, and an additional ladder engine and four snowmobiles are necessary to maintain and enhance the quality of fire and emergency response services. New development is required to contribute its fair share of funding for these new facilities in proportion to the benefit it receives from such facilities, but most of the cost of these facilities will need to be funded from other District resources.

CURRENT FEE

The current Fire Impact Fee is based on the Fire Impact Fee Study completed in August 2015 and adopted by District resolution on April 24, 2018. The adopted fee schedule established the following Fee amounts:

Residential development (per sq. ft. of living area):

- Single-family housing: $0.98
- Multi-family housing: $1.32
- Mobile homes: $1.23

Nonresidential development (per sq. ft. of building area):

- Retail/Commercial: $1.40
- Office: $1.72
- Industrial: $1.30
- Agriculture: $0.61
- Warehouse/Distribution: $0.93

Any adjustment or increase to these adopted fees, including inflationary adjustments, must be requested by the District and shall comply with the provisions of the Mitigation Fee Act.

For the most recent 5-year period (calendar years 2020-2024), the District collected Fee revenue of $389,413.15.

II. EXISTING AND PROJECTED DEVELOPMENT

To develop growth projections for this Fee Program update, Ridgeline analyzed existing development and recent Fee collection data for the District service area. The growth projections reflect recent development trends and known development limits. To ensure that new development contributes its fair share of facility funding, the growth projections and the associated public facility costs are estimated through 2045.

The existing and projected development data provided in this chapter will be used to establish levels of service, analyze facility needs, allocate facility cost between existing and future development, and calculate the updated Fee amount.

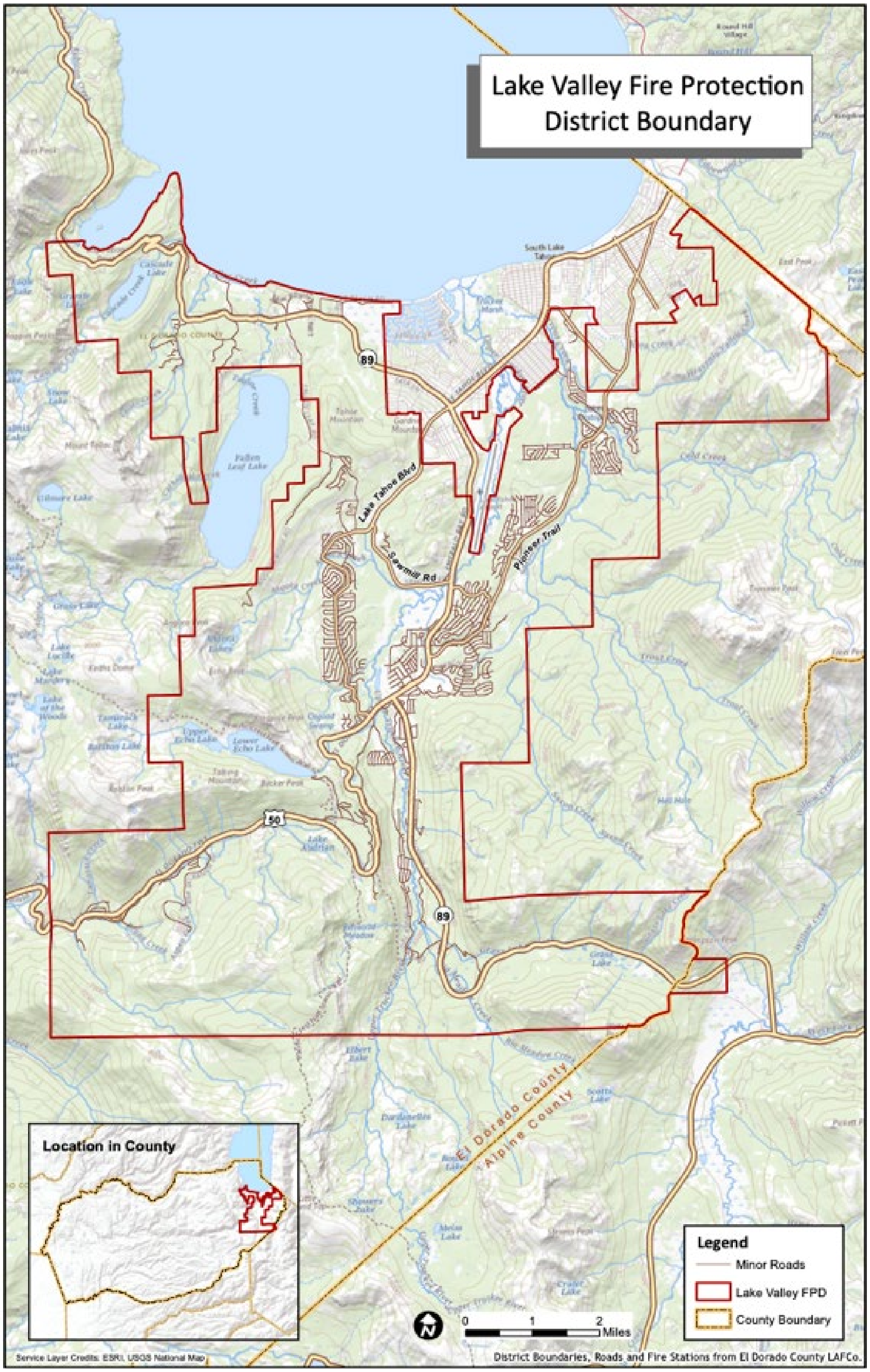
SERVICE AREA

The District's fire protection services boundary, which constitutes the service area analyzed in this Nexus Study, covers the unincorporated area on the South Shore of the Lake Tahoe Basin, as shown on **Figure 1** on the next page**.**

The District provides emergency services across approximately 86 square miles of mountainous terrain. The District also maintains an annexation contract for an additional 5 square miles in Alpine County, located just south of its core service area. The Alpine County area does not have any development and is outside of the scope of this Nexus Study.

The District is responsible for protecting a diverse mix of geographic areas, including residential neighborhoods, commercial and industrial properties, resort and ski facilities, recreational zones, rural communities, and public lands. It serves a permanent population of approximately 12,000 residents, with seasonal peaks reaching up to 50,000 people during the summer tourist season.

Figure 1
Lake Valley Fire Protection District
Service Area Map



In 2023-2025 fiscal years, the District responded to approximately 4,500 service calls. Rescue and EMS calls constituted 52% of all calls, as shown in **Table 3**. On average, the District received approximately 1,500 service calls per year over the past three years.

Table 3
Lake Valley Fire Protection District
Fire Service Calls Detail - FYE 2023-2025

Incident Type	Incidents				%
	2023	2024	2025	Total	
Fire	43	35	30	108	2.42%
Rescue & Emergency Medical Service	729	844	760	2,333	52.38%
Hazardous Conditions (No Fire)	221	53	35	309	6.94%
Service Call	128	84	88	300	6.74%
Good Intent Call	445	388	386	1,219	27.37%
False Alarm / False Call	53	64	64	181	4.06%
Special Incident / Other	0	2	2	4	0.09%
TOTAL	**1,619**	**1,470**	**1,365**	**4,454**	**100.00%**

Source: Lake Valley Fire Protection District

TYPES OF DEVELOPMENT

The demand for the District's Services and the associated public facilities is driven by the residential and nonresidential building structures within the service area. Therefore, the District assesses the Fee on all new residential and nonresidential development within its service area, including additions to existing structures.

The current fee structure differentiates fee amounts based on development type, with different rates established for various categories of residential development—such as single family and multi-family, and mobile homes—as well as for several distinct types of nonresidential uses, including retail, office, industrial, agriculture, and warehouse / distribution.

Based on the analysis of existing development, the following development categories are proposed for the new Fee structure:

- Residential:
    - Single Family (includes mobile homes)
    - Multi-Family

- Non-Residential:
    - Retail / Commercial (includes ski-resorts and wilderness camps)
    - Office
    - Industrial (includes warehouse and distribution)

There is no agricultural development within the District. Future agricultural development, should such occur, will pay the Fee based on the applicable uses of new buildings under the development categories identified above.

Recent legislation (SB 13) requires that mitigation fees for accessory dwelling units ("ADUs") must be proportional to the relationship between the square footage of the ADU and the square footage of the primary unit. With the Fee being calculated on a square foot basis for both the primary unit and the ADU, the proportionality requirement is maintained. The Fee may not be imposed on an ADU smaller than 750 sq. ft. under the current State Law.

Buildings and structures owned and used by government entities, including, but not limited to, schools, city halls, administration buildings, fire and police stations, corporate yards, etc., are exempt from the Fee and, as such, are excluded from nonresidential development.

NEW DEVELOPMENT PROJECTIONS

Development projections are an important input for the Nexus Study. The Fee is calculated by allocating the total cost of all facilities needed throughout the District by 2045 across all residential and nonresidential development expected to be in place by that time, and then using that allocation to calculate the Fee for new development.

EXISTING DEVELOPMENT SUMMARY

As shown in **Table 4**, the existing development within the District's service area consists of approximately 14.3 million sq. ft. of residential and nonresidential uses, of which 93.6% is residential and the remaining 6.4% is nonresidential.

Table 4
Lake Valley Fire Protection District
Existing Development Summary

Development Type	Parcels with Structures	Total Building Sq. Ft.	% of Sq.Ft.	Avg. Sq. Ft. / Parcel
Residential Parcels				
Single Family	7,304	13,304,331	93.19%	1,820
Multi-family	20	52,997	0.37%	
Subtotal: Residential Parcels	**7,324**	**13,357,328**	**93.57%**	
Nonresidential Parcels				
Retail/Commercial	36	779,005	5.46%	
Office	5	43,901	0.31%	
Industrial	25	95,569	0.67%	
Subtotal: Nonresidential Parcels	**66**	**918,475**	**6.43%**	
TOTAL	**7,390**	**14,275,803**	**100.00%**	

Source: Lake Valley Fire Protection District, County of El Dorado, Ridgeline

Existing Development Calculation Methodology

To prepare the existing development summary, Ridgeline analyzed the 2024 parcel data sets that were provided to the District by the County ("2024 Parcel Data"), as well as the Fee collections data for the past 5 fiscal years provided by the County.

The following assumptions and revisions were incorporated into the 2024 Parcel Data:

- All new development listed in the Fee collection history for the past 5 fiscal years was added to the 2024 Parcel Data, if it was not already reflected there.
- The District provided square footage data for certain major developments.
- To capture any missing development in the data set, Ridgeline identified all parcels with structural assessed value that did not have any development square footage data. The square footage for these parcels was estimated using measurements from Google Earth.

DEVELOPMENT PROJECTIONS

To prepare future development projections through 2045, Ridgeline utilized the following approach:

- *Residential Development – New Homes:* Based on Fee collections data from the past five fiscal years and input from the District, it is assumed that an average of 30 new homes will be built per year, up to the remaining allocation of 270 new homes. Each new home is estimated to average approximately 2,130 sq. ft., based on the recent new construction trends within the District.
- *Residential Development – Additions:* Based on the Fee collections data for the past five years, an average of 9,600 sq. ft. of existing home additions took place within the District each year. We assume that this trend will continue unchanged as long as new homes can be built within the District. Once new home construction is no longer permitted, additions are projected to double as property owners seek to expand existing homes rather than build new ones.
- *Nonresidential Development:* Based on the Fee collections data for the past 5 years, an average of approximately 3,300 sq. ft. of nonresidential development took place within the District each year. We assume that this trend will continue unchanged through 2045.

The new development activity details for the past 5 fiscal years are provided in **Tables A-1**, **A-2,** and **A-3** in **Appendix A**.

As shown in **Table 5**, new development within the District is estimated to add approximately 939,000 building sq. ft. through 2045, based on the assumptions identified above.

Table 5
Lake Valley Fire Protection District
Future Development Projections - 2026-2045

Development Type	Source	Units / Yr	Sq.Ft. / Yr	Total Sq.Ft. Thru 2045
Residential - New Homes [1]	*Table A-1*	30	63,900	575,100
Residential - Additions [2]	*Table A-2*		9,600	297,600
Nonresidential	*Table A-3*		3,300	66,000
Total		**30**	**76,800**	**938,700**

Source: Lake Valley Fire Protection District, County of El Dorado, Ridgeline

[1] Future development is limited to 270 homes.
[2] Additions are projected to double once new home construction is no longer permitted.

As shown in **Table 6**, the total development within the District's fire service area is projected to reach approximately 15.1 million sq. ft. by 2045. This development estimate assumes the continuation of the recent growth rates and does not constitute the buildout calculation for the District.

Table 6
Lake Valley Fire Protection District
Total Development Summary

Description	Existing Sq. Ft.	Projected Sq. Ft.	Total Sq. Ft.	% of Total
Residential Development				
Single Family	13,304,331	872,700	14,177,031	93.2%
Multi-family	52,997	-	52,997	0.3%
Subtotal: Residential Development	***13,357,328***	***872,700***	***14,230,028***	***93.6%***
Nonresidential Development				
Retail/Commercial	779,005	55,978	834,983	5.5%
Office	43,901	3,155	47,056	0.3%
Industrial	95,569	6,867	102,436	0.7%
Subtotal: Nonresidential Developmen	***918,475***	***66,000***	***984,475***	***6.4%***
TOTAL DEVELOPMENT	**14,275,803**	**938,700**	**15,214,503**	**100.0%**

Source: County of El Dorado, Lake Valley Fire Protection District, and Ridgeline

III. DISTRICT FACILITIES INVENTORY

To provide its Services, the District relies on a system of public facilities (administrative office, fire stations, apparatus, and equipment). Anticipated new development occurring through 2045, as well as the existing development's service demand, require a rebuild of an existing station, as well as procurement of additional vehicles and equipment. This would allow the District to continue providing timely responses to calls for fire, medical, and other emergencies. Planned facility needs are determined by the District based on response time requirements and overall Services demand.

This chapter provides an inventory of the District's existing and planned facilities and their replacement and estimated costs.

The District provided inventories and replacement cost estimates for the existing facilities, as well as the cost estimates for planned facilities needed to serve existing and future development through 2045.

It is assumed that the rebuilding of an existing fire station and the acquisition of the additional apparatus will be financed. The estimated financing costs are included in the planned facility cost estimates.

All replacement value and cost estimates are expressed in 2025 dollars. The District will conduct periodic facility cost and development pattern reviews and make Fee adjustments if this information materially changes or if other funding sources become available.

LAND, BUILDINGS, AND IMPROVEMENTS

EXISTING FIRE STATIONS AND STRUCTURES

The District presently operates three fire stations. **Table 7** offers details about these structures, their construction years, site areas, building sizes, and estimated replacement costs.

Table 7
Lake Valley Fire Protection District
Existing Fire Stations & Structures (2025 $)

Facility Name / Address	Year Built	Site Area (acres)	Bldg Sq.Ft.	Land Value [1]	Insured Building Value	Total Value
Station 7 – Administrative Headquarters						
2211 Keetak St	1996	2.00	7,873	$440,000	$3,569,720	$4,009,720
Station 6 [2]						
1286 Golden Bear Trail	1974	0.50	4,129	$110,000	$0	$110,000
Station 5						
1009 Boulder Mountain Ct	1960	0.32	1,872	$70,400	$1,000,000	$1,070,400
2202 Cebo Cir.	N/A	0.25	N/A	$55,000	$0	$55,000
TOTAL		**3.07**	**13,874**	**$675,400**	**$4,569,720**	**$5,245,120**

Source: Lake Valley Fire Protection District and Marcus & Millichap

[1] Land value is based on current market comparables.
[2] Station 6 will be rebuilt at a new location

The total value includes the land and insured building values. The land value is estimated by Ridgeline based on the current market comparables, listed in **Table B-1** in **Appendix B**.

PLANNED FIRE STATIONS AND STRUCTURES

To continue providing an appropriate level of service to existing and future development, the District plans to reconstruct Station 6 at a new location, as well as build new apparatus bays and a storage shed at Station 7, as shown in **Table 8.**

Table 8
Lake Valley Fire Protection District
Planned Fire Stations (2025 $)

acility Name / Address	Site Area (acres)	Bldg Sq.Ft.	Site Cost	Construction Cost	Total Estimated Cost [1]
Station 6	N/A	8,000	$0	$20,000,000	$20,000,000
New Bays at Station 7	N/A	2,500	$0	$1,000,000	$1,000,000
Shed at Station 7	N/A	1,500	$0	$200,000	$200,000
Total Planned Facilities	**0.00**	**12,000**	**$0**	**$21,200,000**	**$21,200,000**

Source: Lake Valley Fire Protection District

FIRE APPARATUS, AMBULANCES, AND OTHER VEHICLES

EXISTING FLEET

Table 9 details the District's current fleet of firefighting apparatus and other vehicles. The replacement cost estimate was provided by the District and is based on the current market prices of comparable vehicles. These vehicles constitute an essential capital investment needed to provide the Services and have at least a five-year service life.

Table 9
Lake Valley Fire Protection District
Existing Fire Apparatus and Vehicles Inventory (2025 $)

Description	Model Year	Qty	Replacement Value per Unit	Total Replacement Value
Apparatus:				
Rosenbauer Commander (Type 1)	2022	1	$1,200,000	$1,200,000
Rosenbauer Commander (Type 1)	2024	1	$1,200,000	$1,200,000
Ferrara (Type 1)	2011	1	$1,200,000	$1,200,000
Kenworth Water Tender	2015	2	$500,000	$1,000,000
BME (Type 3, Model 34-Brush 7)	2021	1	$500,000	$500,000
International Westmark (Model 14-Brush 6)	2003	1	$500,000	$500,000
Ford F550 Squad 7	2023	1	$350,000	$350,000
Other Vehicles:				
Ford F350 - Medic 7	2024	1	$275,000	$275,000
Wheel Loader Caterpillar 926M	2019	1	$150,000	$150,000
Ford F550 4x4 Chip Body	2022	1	$125,000	$125,000
RC Air Trailer - Air 7	2015	1	$102,000	$102,000
Ford F250 - FC7000	2019	1	$80,000	$80,000
Ford F250 - BC7	2019	1	$80,000	$80,000
Ford F250 - Prev720	2024	1	$80,000	$80,000
Ford F250 - BC701	2024	1	$80,000	$80,000
Ford F250 - BC702	2024	1	$80,000	$80,000
Bandit Chipper 15XP	2024	1	$75,000	$75,000
Ford F350 - UTY7	2009	1	$60,000	$60,000
Ford F350 - C703	2009	1	$60,000	$60,000
Ford F250 - Plow Truck	1999	1	$40,000	$40,000
Ford F350 - Mechanic 7	1999	1	$40,000	$40,000
Mack Fire Engine - Parade 7	1948	1	$30,000	$30,000
TOTAL		**23**	**$6,807,000**	**$7,307,000**

Source: Lake Valley Fire Protection District

PLANNED FLEET EXPANSION

To maintain adequate service levels and response times, the District plans to expand its fleet by purchasing an additional ladder engine and four snowmobiles as shown in **Table 10**. The cost estimate is based on current market prices of comparable vehicles.

Table 10
Lake Valley Fire Protection District
Planned Fire Apparatus and Vehicles (2025 $)

Description	Qty	Cost per Unit	Total Cost
Apparatus:			
Ladder Engine	1	$2,250,000	$2,250,000
Other Vehicles:			
Snowmobiles	4	$12,500	$50,000
TOTAL	**5**	**$2,262,500**	**$2,300,000**

Source: Lake Valley Fire Protection District

EQUIPMENT

EXISTING EQUIPMENT INVENTORY

Fire protection is an equipment-intensive service. The District's facilities, vehicles, and personnel are equipped with and utilize various types of machinery, tools, gear, and technology valued at approximately $2.7 million, as documented in **Table B-2** in **Appendix B**. The replacement cost estimate was provided by the District and is based on the recent prices paid and current market prices of comparable equipment. This equipment constitutes an essential capital investment needed to provide the Services and all items listed have at least a five-year service life.

PLANNED ADDITIONAL EQUIPMENT

The District needs to expand its equipment inventory to maintain service levels and equip the rebuilt fire station and two future ambulances. The total cost of the additional equipment is estimated at approximately $2.1 million, as shown in **Table B-3** in **Appendix B**. The cost estimate is based on recent prices paid, current market prices for comparable equipment, and third-party estimates.

FACILITY FINANCING COSTS

Financing plays a vital role in ensuring intergenerational equity and facility costs allocation to the service population benefiting most from the facility rather than requiring existing development to pay for facilities for future residents. Financing costs represent the cost of delivering facilities over time and need to be proportionately allocated to existing and new development.

The only outstanding debt associated with existing facilities is a municipal equipment lease for the acquisition of two vehicles. The financing costs associated with this lease are the remaining interest payments and are shown in **Table 11**. The lease program functions similarly to a loan, whereby the District pays off both the principal and interest over time and retains ownership of the vehicles once the lease is fully repaid.

Table 11
Lake Valley Fire Protection District
Existing Financing Costs (rounded)

Description	Amount
2025 Ford F-350, 2 vehicles	$19,000
Total Existing Financing Costs	**$19,000**

Source: Lake Valley Fire Protection District

The District expects to finance the Station 6 rebuild and new bays at Station 7 with bonds or bank loans.

The acquisition of the ladder engine is also expected to be financed. The District plans to finance the existing fleet replacement for the vehicles costing $250,000 or more. All vehicle financing is expected to be done through municipal equipment leases, which work like loans (the District pays off the entire financed amount over the term of the lease and keeps the vehicle once the lease is fully paid off).

All equipment is expected to be paid for with cash.

The financing costs include the costs of issuance and interest on the bonds, loans, and leases.

Table 12 shows the expected future financing costs.

Table 12
Lake Valley Fire Protection District
Planned Vehicle Financing Costs (2025 $)

Description	Financed Amount	Financing Term (yrs)	Interest Rate	Total Payments	Interest Cost	Cost of Issuance	Total Financing Cost
Station 6 Rebuilt	$20,000,000	30	5.00%	$39,030,861	$19,030,861	$200,000	$19,230,861
New Bays at Station 7	$1,000,000	10	4.50%	$1,263,788	$263,788	$60,000	$323,788
Ladder Truck	$2,250,000	10	4.50%	$2,843,523	$593,523	$22,500	$616,023
Apparatus Replacement [1]	$3,112,500	7	4.50%	$3,697,371	$584,871	$31,125	$615,996
Total (Rounded)	**$26,363,000**			**$46,836,000**	**$20,473,000**	**$314,000**	**$20,787,000**

Source: Lake Valley Fire Protection District and Ridgeline

[1] Assumes that all replacement vehicles costing $250,000 or more are financed.

FACILITIES SUMMARY

Table 13 summarizes the replacement values for the existing facilities and the estimated costs for the planned facilities. The total cost estimate of $61.6 million includes approximately $15.2 million for existing facilities and $46.4 million for planned facilities and financing costs.

Table 13
Lake Valley Fire Protection District
Facilities Summary (2025 $) (rounded)

Description	Source	Amount
Existing Facilities		
Fire Stations and Structures	*Table 7*	$5,245,000
Apparatus & Vehicles	*Table 9*	$7,307,000
Equipment	*Table B-2*	$2,654,000
Financing Costs	*Table 11*	$19,000
Subtotal: Existing Facilities		*$15,225,000*
Planned Facilities		
Fire Stations and Structures	*Table 8*	$21,200,000
Apparatus & Vehicles	*Table 10*	$2,300,000
Equipment	*Table B-3*	$2,137,000
Financing Costs	*Table 12*	$20,787,000
Subtotal: Planned Facilities		*$46,424,000*
Total Facilities		**$61,649,000**

Source: Lake Valley Fire Protection District, Marcus & Millichap, Ridgeline

These facilities benefit both the existing and future development within the District. The cost allocation among the existing and future development is calculated in the next chapter of the Nexus Study.

IV. FACILITY COST ALLOCATION AND FEE CALCULATION

This chapter of the Nexus Study documents the District's existing and planned facility cost allocation to the existing and future development and calculation of the proposed Fee amount.

The existing development has paid and will continue to pay its fair share of the costs through the prior Fee payments, property taxes, General Fund balances, and other one-time and on-going revenue sources. The future development is required to pay its fair share of the facility costs through the Fee.

The Fee is comprised of the new development's share of the facility costs and an administration surcharge, as discussed below.

COST ALLOCATION AND METHODOLOGY

The Act requires that mitigation fee calculations ensure a reasonable relationship between the amount of the fee and the cost of public facilities attributable to the development on which the fee is imposed. In this chapter, the cost of the District's system-wide facilities is allocated to the existing and future development in proportion to their demand for Services.

The facility cost allocation and the updated Fee amount calculation use the capacity-based methodology, as discussed in **Chapter I**. Capacity-based fees allocate system-wide facility costs to all existing and future development to ensure that the Fee charged to future development covers its proportionate fair share of the total facility costs.

SERVICE DEMAND VARIABLE

To calculate the Fee, the relationship between facility needs and development must be quantified through cost allocation formulas. This Nexus Study uses building square footage as the service demand variable representing development's impact on public facilities.

Service demand variables are selected because they either directly measure service demand or are reasonably correlated with that demand. The Act requires that all nexus studies adopted after July 1, 2022 calculate mitigation fees for housing development based on building square footage, unless a finding is made that such methodology is not appropriate[8]. The District believes that the methodology recommended by the State is

[8] Gov't Code § 66016.5(5)(A) and (B)

suitable for the Fee calculation. Moreover, the square footage has been the demand variable for the Fee calculation since its original implementation.

While most of the existing development within the District is residential, the call response data analysis indicates that nonresidential development generates higher demand for District services. To ensure that nonresidential development contributes its fair share of facility costs, the District has determined that separate Fee levels are appropriate for residential and nonresidential development.

Additionally, the District has determined that it is in the best interest of the community at this time to offer a reduced Fee amount for all development, as will be discussed below.

As detailed in **Chapter II**, the District currently services approximately 14.3 million sq. ft. of residential and nonresidential development. The District projects that an additional 939,000 building sq. ft. will be developed within the District by 2045. The total amount of development serviced by the District is expected to reach 15.2 million sq. ft. by 2045.

NET FACILITY COSTS

As discussed in **Chapter III**, the public facilities needed to serve the existing and projected development are valued at approximately $61.6 million (in 2025 dollars).

As of May 31, 2025, the District had approximately $291,000 in unspent Fee proceeds, which are available to help fund the planned facilities identified in this Nexus Study. **Table 14** calculates the net public facility costs that need to be allocated across the existing and future development.

Table 14
Lake Valley Fire Protection District
Net Facility Costs (2025 $)

Description	Amount
Facilities	
Existing Facilities	$15,225,000
Planned Facilities	$46,424,000
Total Facility Costs	*$61,649,000*
Available Funding Sources	
Fee Account Balance	$291,000
Total Available Revenue	*$291,000*
Net Facility Costs	**$61,358,000**

Source: Lake Valley Fire Protection District

NET FACILITY COSTS ALLOCATION

The next step in calculating the Fee amount is to allocate the Net Facility Costs to the existing and future development based on service demand for each development type. The most appropriate measure of service demand is the District's call response data.

The District provided the call response data for the period from January 2023 through October 2025. The calls were matched with specific addresses and associated development types within the District's service area. Different types of calls required different response levels, as measured by the number of vehicles and crews deployed. For the purposes of this analysis, a call response is one vehicle deployed in response to a call.

Of the total 6,919 call responses, 3,349 were related to incidents without a specific address (such as intersections, blocks, or wilderness areas), medical facilities outside of the District service area (hospital transfers), and mutual aid. These responses are considered to represent community-wide service demand, allocated proportionately to all development types based on the total sq. ft.

The remaining 3,570 call responses were linked to specific addresses within the District and are considered to make up development-specific demand.

Table 15 shows the breakdown of the District's call responses.

Table 15
Lake Valley Fire Protection District
Fire Service Calls Detail (Jan 2023 - Oct 2025)

Development Type	Call Responses	Parcels with Structures	Total Building Sq. Ft.
Community-Wide	3,349	N/A	N/A
Residential development			
Single Family	2,962	7,304	13,304,331
Multi-family	24	20	52,997
Total Residential development	*2,986*	*7,324*	*13,357,328*
Nonresidential development			
Retail/Commercial	535	26	779,005
Office	21	5	43,901
Industrial	28	25	95,569
Total Nonresidential development	*584*	*56*	*918,475*
TOTAL	**6,919**	**7,380**	**14,275,803**

Source: Lake Valley Fire Protection District

The call response analysis was used to determine service demand allocation factors to calculate Fee amounts for each development type.

Table 16 shows the allocation of the Net Facility Costs per sq. ft. of all existing and projected development through 2045.

As shown in the Total Demand section of **Table 16,** line (f), different development types generate different levels of service demand per the same building area. For example, while single family development required 0.46 call responses per 1,000 sq. ft., retail and commercial development required 0.92 call responses per 1,000 sq. ft. over the same period. In other words, retail and commercial development within the District generates twice as much service demand as single family residential development, reflecting a significant number of non-resident visitors into the District’s service area.

As a result, when the total net facility cost is allocated across all existing and projected development within the District, each development type has a different allocation per sq. ft. This allocation represents the calculated base Fee amount.

Table 16
Lake Valley Fire Protection District
Facility Cost Allocation Factor and Base Fee Amount (2025 $)

Description		Residential Development		Nonresidential Development			Total
		Single Family	Multi-Family	Retail/ Comm'l	Office	Industrial	
2025 Existing Development (Sq. Ft.)	(a)	13,304,331	52,997	779,005	43,901	95,569	14,275,803
Community-Wide Demand							
Call Responses (Jan 2023 - Oct 2025)	(b)	3,121	12	183	10	22	3,349
Call Responses per 1,000 Sq. Ft.	(c) = (b) / (a) x 1,000	0.23	0.23	0.23	0.23	0.23	0.23
Direct Demand							
Call Responses (Jan 2023 - Oct 2025)	(d)	2,962	24	535	21	28	3,570
Call Responses per 1,000 Sq. Ft.	(e) = (d) / (a) x 1,000	0.22	0.45	0.69	0.48	0.29	0.25
Total Demand							
Total Call Responses per 1,000 Sq. Ft.	(f) = (c) + (e)	0.46	0.69	0.92	0.71	0.53	0.48
Net Cost Allocation / Base Fee Amount							
Service Demand Allocation Factor [1]	(g)	1.00	1.50	2.02	1.56	1.15	
Total 2045 Projected Dev't (Sq. Ft.)	(h)	14,177,031	52,997	834,983	47,056	102,436	15,214,503
SFR Sq. Ft. Equivalent Service Factor	(i) = (h) x (g)	14,177,031	79,682	1,682,589	73,373	118,197	16,130,872
Service Demand Allocation [2]	(j)	87.89%	0.49%	10.43%	0.45%	0.73%	100.00%
Net Facility Cost Allocation	(k) = Total Cost x (j)	$53,926,056	$303,091	$6,400,168	$279,092	$449,593	$61,358,000
Net Cost Per Sq. Ft. / Base Fee Amour	**(l) = (k) / (h)**	**$3.80**	**$5.72**	**$7.67**	**$5.93**	**$4.39**	

Source: Lake Valley Fire Protection District and Ridgeline

[1] Allocation Factor = Total Call Responses for each property type / by Total Call Responses for residential single family property type.
[2] Service Demand Allocation is the percentage of the SFR Sq. Ft. Equivalent Service Factor (i) for each development type in relation to the Total SI Sq. Ft. Equivalent Service Factor.

FEE CALCULATION PER SQUARE FOOT

The final step in calculating the Fee amount is to add the administrative surcharge, which is set at 3% (2% is retained by the District and 1% is retained by the County). This surcharge covers the Fee Program administration costs, including nexus studies, recordkeeping, and reporting, and does not exceed the reasonable cost of Fee Program administration.

Table 17 shows the Fee calculation per sq. ft. of new development within the District.

Table 17
Lake Valley Fire Protection District
Fire Facilities Impact Fee Calculation (2025 $)

Description		Single Family	Multi-Family	Retail/ Comm'l	Office	Industrial
Calculated Base Fee Amount		$3.80	$5.72	$7.67	$5.93	$4.39
Administrative Surcharge	3%	$0.11	$0.17	$0.23	$0.18	$0.13
Total Calculated Fee Amount		**$3.91**	**$5.89**	**$7.90**	**$6.11**	**$4.52**

Source: Lake Valley Fire Protection District

The calculated Fee amount of $3.91 for single family development within the District is significantly higher than what other jurisdictions are charging in the Tahoe Area. It is also significantly higher than what other fire departments are charging throughout the State.

The District has the discretion to adopt a lower Fee amount. Given ongoing policy discussions regarding mitigation fees in California, it is prudent to adopt a fee level that is both justifiable and balanced. It is recommended that the Fee amount be set at a level comparable to other fire departments in the Tahoe Area (Alpine Springs County Water District, North Tahoe Fire Protection District, and Northstar Community Service District), the District's closest peers.

The District has decided to set the initial residential single family Fee amount at $3.35 per sq. ft., which represents a 14.5% discount off the calculated Fee amount. The District proposes to apply the same discount percentage to the calculated Fee amount for all other development types, subject to the annual inflation adjustment, as discussed in **Chapter VI**.

The proposed Fee amounts for each development type are shown in **Table 18**.

Table 18
Lake Valley Fire Protection District
Proposed Fire Facilities Impact Fee (2025 $)

Description		Single Family	Multi-Family	Retail/ Comm'l	Office	Industrial
Calculated Base Fee Amount		$3.80	$5.72	$7.90	$6.11	$4.52
Proposed Discount Factor		14.5%	14.5%	14.5%	14.5%	14.5%
Proposed Base Fee		$3.25	$4.89	$6.76	$5.23	$3.87
Administrative Surcharge	3%	$0.10	$0.15	$0.20	$0.16	$0.12
Total Proposed Fee Amount		**$3.35**	**$5.04**	**$6.96**	**$5.39**	**$3.99**

Source: Lake Valley Fire Protection District and Ridgeline

PROJECTED FEE REVENUE

The total Fee revenue through 2045 can be estimated by multiplying the Fee calculated in **Table 18** by the projected square footage of new development from **Table 5**. As shown in **Table 19**, it is estimated at approximately $3.3 million, net of the administrative surcharge (in 2025 dollars).

Table 19
Lake Valley Fire Protection District
Projected Fire Facilities Impact Fee Revenue Through 2045 (2025 $)

Description		Base Fee Amt	Projected New Dev't (sq.ft.)	Projected Fee Revenue	%
Development Type					
Single Family		$3.25	872,700	$2,836,275	
Multi-Family		$4.89	-	-	
Retail/Comm'l		$6.76	55,978	$378,411	
Office		$5.23	3,155	$16,499	
Industrial		$3.87	6,867	$26,577	
Projected Thru 2045	**(a)**		**938,700**	**$3,257,762**	
Total Planned Facility and Financing Costs	(b) from Table 13			$46,424,000	100.0%
Less:					
Projected Base Fire Mitigation Fee Revenu	(c) = (a)			($3,257,762)	7.0%
Mitigation Fee Account Balance	(d) from Table 14			($291,000)	0.6%
Funding Required from Other Sources	**(e) = (b) - (c) - (d)**			**$42,875,238**	92.4%

Source: Lake Valley Fire Protection District and Ridgeline

The projected Fee revenue is expected to fund approximately 7 percent of the $46.4 million planned facility costs. The District will need to fund the difference from other sources, including, but not limited to, grants, the District's general fund, existing or new special taxes and assessments, debt proceeds, etc.

The Fee revenue may be used only for public facilities that expand the District's system capacity to serve future development and to reimburse the cost of existing facilities' upsizing for such future development. This approach maintains a reasonable relationship between the new development and the use of the Fee proceeds.

The District may revise the planned facilities scope and substitute other facilities as long as they help expand the District's system. The Fee revenue may be used to purchase land, construct buildings, expand existing structures, purchase vehicles and equipment with a minimum of a five-year life span, and enhance utility of existing system, as allowed by the Act.

The Fee revenue shall not be used to fund existing deficiencies (such as station renovations or replacement of apparatus) that do not expand the District's system capacity.

V. NEXUS FINDINGS

The Mitigation Fee Act requires an agency establishing, increasing, or imposing mitigation fees to make findings to:[9]

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

These findings demonstrate that the fee adheres to the "reasonable relationship," or "nexus," standard, as well as the principle of "rough proportionality," as articulated in court decisions concerning mitigation fees and other exactions.

This Nexus Study has been prepared to update the Fee in accordance with the procedural guidelines established in the Act and makes the following findings pertaining to the Fee calculated herein.

Purpose of the Fee: The purpose of the Fire Impact Fee ("Fee") calculated in this Nexus Study is to ensure that new development within the Lake Valley Fire Protection District's service area contributes its proportionate share of the existing and future one-time public facility costs incurred by the District to provide the Services required by such development. In imposing the Fee on behalf of the District, the County ensures that existing property owners are not subsidizing new development and that the existing service level is maintained even as the service population is increasing.

Use of the Fee: The Fee will be used to fund expansion and/or addition of public facilities (land, buildings, other structures, apparatus and vehicles, and equipment) to mitigate the impact of new development on the need for such facilities within the District, as well as to fund the administration of the Fee Program (Fee collection, accounting, reporting, nexus studies, and other expenses related to compliance with the Act requirements). The Fee revenue may be used to reimburse the District for previously incurred public facility costs, but will not be used to fund operations, maintenance, or existing facility deficiencies that do not expand the District's system capacity.

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[9] Gov't Code § 66001(a) and (b)

Reasonable Relationship between the Use of the Fee and the Type of Development: The Fee will be used to fund expansion of and/or additions to the District's public facilities to address the additional demand for fire protection and medical emergency services associated with new development within the District. Since the Fee will be used to provide public facilities needed to serve the new development, a reasonable relationship exists between the use of the Fee and the residential and nonresidential development on which the Fee is imposed.

Reasonable Relationship between the Need for Public Facilities and the Type of Development: New residential and nonresidential development generates new residents and employees and results in additional demand for fire protection and medical emergency services provided by the District. Additional public facilities are needed to ensure that the increased demand is addressed without reducing the level of services for the existing development. Thus, a reasonable relationship exists between the need for the public facilities and the type of new development on which the Fee is imposed.

Reasonable Relationship between the Amount of the Fee and the Facility Cost Attributable to New Development: The amount of the Fee charged to new development is based on the fair share of the District's public facility costs attributed to such new development on a per square foot basis. The total public facility costs are allocated between the existing and new development in a manner proportional to their demand for facilities. The Fee charged to a development project reflects the impact of that project on the overall need for public facilities needed to provide fire protection and medical emergency services to the project. Thus, a reasonable relationship exists between the amount of the Fee and the costs of the facilities attributable to the new development.

VI. IMPLEMENTATION

This chapter contains recommendations for the adoption, administration, interpretation, and application of the Fee. It provides an overview of the Mitigation Fee Act provisions and common current practices, but is not intended to constitute legal advice.

AUTHORITY TO IMPOSE MITIGATION FEES

Mitigation fees can be imposed by cities and counties as a condition of approval for development projects based on land use authority. Special districts, including fire protection districts, lack such authority and cannot impose mitigation fees.

Moreover, fire districts are specifically prohibited from imposing mitigation fees. California Health and Safety Code § 13916, part of the Fire Protection District Law of 1987, states: "A [fire protection] district board shall not charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment."

While the District may not directly impose mitigation fees, it is a common practice for counties to do so for the benefit of special districts providing public services within their jurisdiction. Counties rely on their police powers authority granted by the California Constitution to levy such fees. As such, the Fee must be adopted by the County Board of Supervisors on behalf of the District.

FEE ADOPTION PROCESS

The Fee Program update and adoption process should be as follows:

- First, the Board of Directors of the District needs to approve the Nexus Study and the proposed Fee Program.
- Then, the County Board of Supervisors needs to adopt the Nexus Study and the Fee Program on behalf of the District.

Mitigation fee adoption process is governed by the Act. The general steps for the Fee approval and adoption by the District and the County are outlined below. These need to be reviewed and executed in consultation with the legal counsel of the District and the County.

FEE APPROVAL BY THE DISTRICT

a. The Board of Directors of the District should hold at least one open and public meeting, at which oral or written presentation on the proposed Fee Program is made. Such meeting must be a part of a regularly scheduled meeting.

b. At least 30 days before the meeting, the District shall post a notice of public hearing on its website and where notices are physically posted.

c. At least 14 days before the meeting, the District should mail a notice of the meeting to any interested party who has filed a written request for notice of the adoption of new or increased fees.

d. At least ten days before the meeting, the District should make the Nexus Study and all related documents available to the public for review.

e. At least ten days before the meeting, the District should publish a notice of the time and place of the meeting twice in a newspaper of general circulation with at least five days between the dates of the first and last publication, not counting such publication dates.

f. After the public hearing, the District's Board of Directors shall adopt a resolution approving the Nexus Study and the Fee Program with a recommendation that the County Board of Supervisors adopts the Fee Program on behalf of the District pursuant to the County's "police powers" under Article XI, Section 7 of the California Constitution.

FEE ADOPTION BY THE COUNTY

a. The County Board of Supervisors shall hold at least one open and public meeting, at which oral or written presentation on the proposed Fee Program is made. Such meeting must be a part of a regularly scheduled meeting.

b. At least 30 days before the meeting, the County shall post a notice of public hearing on their websites and where notices are physically posted.

c. At least 14 days before the meeting, the County shall mail a notice of the meeting to any interested party who has filed a written request for notice of the adoption of new or increased fees.

d. At least ten days before the meeting, the County shall make the Nexus Study and all related documents available to the public for review.

e. At least ten days before the meeting, the County shall publish a notice of the time and place of the meeting twice in a newspaper of general circulation with at least five days between the dates of the first and last publication, not counting such publication dates.

f. After the public hearing, the County Board of Supervisors shall adopt a resolution adopting the Nexus Study and the Fee Program (including the process for the annual adjustment of the Fee for inflation) on behalf of the District, as applicable, pursuant to the County's "police powers" under Article XI, Section 7 of the California Constitution.

g. The Fee Program becomes effective at least 60 days after the adoption of the resolution, unless an urgency ordinance, valid for 30 days, is adopted (see discussion below).

NEXUS FINDINGS LANGUAGE

As discussed in **Chapter V**, the Act requires specific nexus findings to be made as part of the mitigation fee adoption process. Sample findings language that could be used for the Fee is shown below. This language should be reviewed and approved by the legal counsel of the agencies adopting the Fee.

Sample Finding Language: Purpose of the Fee. The Board of Directors / Board of Supervisors finds that the purpose of the impact fees hereby enacted is to protect the public health, safety, and welfare of the community by requiring new development to contribute to the cost of fire protection and emergency medical response facilities necessary to mitigate the impacts created by that development.

Sample Finding Language: Use of the Fee. The Board of Directors / Board of Supervisors finds that revenue from the impact fees hereby enacted will be used to provide public facilities needed to mitigate the impacts of new development. These facilities are identified in the Lake Valley Fire Protection District Fire Impact Fee Nexus Study prepared by Ridgeline Municipal Strategies, LLC[10].

Sample Finding Language: Reasonable Relationship. Based on analysis presented in the Lake Valley Fire Protection District Fire Impact Fee Nexus Study prepared by Ridgeline Municipal Strategies, LLC, the Board of Directors / Board of Supervisors finds that there is a reasonable relationship between:

a. The use of the mitigation fee and the types of development projects on which the fee is imposed;

b. The need for public facilities and the types of development projects on which the fee is imposed; and,

[10] Gov't Code Section 66001(a)(2) stipulates that the use of the fee may be specified in a capital improvement plan, the general or specific plan, or other public documents that identify the public facilities for which the fee is charged. The Nexus Study is an example of such public document.

c. The amount of the fee and the cost of the public facilities attributable to the development on which the fee is imposed.

FEE EFFECTIVE DATE

Once the Fee is adopted, there is a mandatory 60-day waiting period before it takes effect, unless an urgency ordinance, valid for 30 days, is adopted making certain findings regarding the claimed urgency. The ordinance must be readopted at the end of the first period (and possibly at the end of the second period, depending on the County Board of Supervisors meeting date) to cover the next 30 days and, as such, the entire 60-day waiting period. Fees adopted or increased by urgency go into effect immediately.

FEE APPLICABILITY

Once the Fee takes effect, it will be collected by the District on all new residential and nonresidential development, including projects that result in additions to existing structures, which requires the issuance of building permit or approval within the District boundary.

Large or specialized development may necessitate special considerations and could be evaluated on a project-by-project basis. In-lieu mitigation agreements may be required to accurately determine mitigation fees for development projects with unique characteristics.

Accessory dwelling units ("ADUs") are included in the Fee Program and subject to the Fee if their square footage is 750 sq. ft. or greater. The Fees for ADUs shall be charged proportionately in relation to the square footage of the primary dwelling unit. A change in the State law could result in ADUs under 750 sq. ft. to no longer be exempt from the Fee.

SB 330 (The Housing Crisis Act of 2019) prohibits imposition of new requirements on a housing project once a preliminary application has been submitted. The rule applies to mitigation fee increases, except when the fee resolution or ordinance authorizes periodic inflationary fee adjustments.

The Act stipulates that a local agency shall not require the payment of mitigation fees by residential development prior to the date of the final inspection or of the issuance of a certificate of occupancy, whichever occurs first. However, "utility service fees" (term not defined in the Act) may be collected upon application for utility service. In a residential development project of more than one dwelling, the Act allows the agency to determine whether to collect the fees either for individual units or for project phases upon final inspection or certificate of occupancy, whichever occurs first, or for the entire project upon final inspection or certificate of occupancy, whichever occurs first, for the first dwelling unit.[11]

The Act provides two exceptions when the local agency may require fee payment from residential development at an earlier time[12]:

1. When the local agency determines that the fees "will be collected for public improvements or facilities for which an account has been established and funds appropriated and for which the local agency has adopted a proposed construction schedule or plan prior to final inspection or issuance of the certificate of occupancy," or
2. When the fees are "to reimburse the local agency for expenditures previously made." [13]

The Act does not specify any restrictions on the time at which mitigation fees may be collected on nonresidential development.

If the fees are not fully paid prior to the building permit issuance for residential development, the local agency may require the property owner to execute a contract to pay them within the time specified above and record that contract as a lien against the property until the fees are paid.[14]

FEE PROGRAM ADMINISTRATION

The Act establishes procedures for mitigation fee program administration, including collection, handling, accounting, reporting, and refunds.

FEE COLLECTION AND HANDLING

There likely to be a delay in spending collected Fee revenue on facilities until a sufficient fund balance is accumulated. The District is required to deposit, invest, account for, and expend the Fee in a prescribed manner.

The Fee revenue must be deposited into a separate capital facilities account or fund to prevent commingling with other District revenues. Interest earned on the capital facilities

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[11] Gov't Code § 66007(a)

[12] Gov't Code § 66007(b)(1)

[13] This exception does not apply to units reserved for occupancy by lower income households included in residential development proposed by a nonprofit housing developer in which at least 49% of the total units are reserved for occupancy by lower income households at an affordable rent. See Gov't Code § 66007(b)(2)(A).

[14] Gov't Code § 66007(c)

account or fund balance must be credited to the Fee Program.[15] Common practice is to maintain separate funds or accounts for mitigation fee revenues by facility category (e.g., fire protection), but not necessarily for individual projects.

The Fee revenue may only be used for the purpose for which it was collected, i.e., for capital facilities that expand the District's ability to deliver its Services to accommodate new development. This conforms with the reasonable relationship between new development and use of fee revenue standard. The District may revise the planned facilities scope and substitute other facilities as long as they help expand the District's system.

REPORTING REQUIREMENTS

The Act mandates annual and five-year reporting for mitigation fee programs, as described below. As the Fee must be adopted by the County on behalf of the District, the two agencies should determine who is responsible for such reporting and develop procedures to ensure compliance with the Act reporting requirements.

Annual Report

The Act requires that an "Annual Report" be made available to the public within 180 days of each fiscal year end. The report must contain the following information:

- a brief description of the type of the Fee in the fund;
- the amount of the Fee;
- the beginning and ending balance of the fund;
- the Fee amount collected and the interest earned;
- an identification of each public improvement on which the Fee was expended and the amount of the expenditures for each improvement, including the total percentage of the cost that was funded by the Fee;
- if the District determines that sufficient funds have been collected to complete an incomplete public improvement, an identification of an approximate date by which construction of the facility will commence;
- a description of each inter-fund transfer or loan made from the fund, including the public improvement on which the transferred or loaned Fee will be expended, the date on which any loan will be repaid, and the rate of interest that the fund will receive on the loan; and
- the amount of money refunded under Gov't. Code § 66001.

[15] Gov't Code § 66006(a)

AB 516 added the following requirements to the content of the Annual Report:

- an identification of each public improvement identified in a previous Annual Report as having sufficient funds to complete such improvement and whether construction began on the approximate date noted in the previous report;
- if the construction for the above identified improvement did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the agency will commence construction;
- the number of persons or entities identified to receive refunds.

The District must review the Annual Report at the next regularly scheduled public meeting, but not less than 15 days after it was made available to the public. Notice of the time and place of the meeting, including the address where the Annual Report may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any party who files a written request for mailed notice of the meeting. Written requests for mailed notices are valid for one year from the date filed unless renewed by April 1 of each year. A reasonable annual charge for sending notices based on the estimated cost of providing the service may be established.

Five-Year Findings Report

In the fifth fiscal year following the first receipt of any Fee proceeds, and every five years thereafter, the District and the County must comply with the Gov't Code § 66001(d)(1) by demonstrating that the District still needs unexpended Fee revenues to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unspent balance to achieve that purpose. The following findings, entitled "Five-Year Findings Report," shall be made with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the Fee is to be put;
- Demonstrate a reasonable relationship between the Fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate fund.

These findings are to be made in conjunction with the Annual Report discussed above.

The District must refund the unspent or uncommitted Fee revenue portion for which a need could not be demonstrated, unless the administrative costs exceed the amount of the refund.

Fee Refunds for Incomplete Projects

If all necessary funds have been collected to construct a public improvement, but the improvement remains incomplete, the District, within 180 days of determining that sufficient funds have been collected, shall identify an approximate date by which construction will commence. If such identification is not made, the District shall refund to the then current record owner of the development project on a prorated basis the unexpended portion of the Fee and any accrued interest, provided that if the administrative costs of such refund exceed the amount to be refunded.[16]

FEE EXEMPTIONS, REDUCTIONS, AND WAIVERS

Several types of development are specifically exempt from the Fee Program:

- All public agencies, including federal and state agencies, public school districts, and the County, unless other arrangements or agreements are negotiated with the District.
- Replacement or reconstruction on the same parcel by the owner of a dwelling or dwellings damaged or destroyed by fire or other calamity or demolished for replacement provided that:
    - The application for building permit to replace such dwelling is filed with the County within one (1) year after the destruction or demolition of the dwelling, or within three (3) years of the date a local emergency is declared if the destruction or demolition occurred within the geographical area encompassed by that local emergency declaration and resulted from events giving rise to said declaration;
    - There is no change in occupancy or land use type; and
    - There is no increase in square footage of the structure.
- Residential accessory structures that do not increase covered building square footage such as open decks and pools.
- ADUs that are under 750 sq. ft. Such ADUs are currently exempt from development impact fees by the State law. A change in the law could result in such ADUs to no longer be exempt.

[16] Gov't Code § 66001(e)

Written fee waivers may be available on a case-by-case basis for certain agricultural facilities and temporary structures (including temporary mobile homes).

FEE CREDITS

Credit for Existing Development

To comply with the Act and court cases, a Fee credit must be given for demolished existing square footage as part of a new development project.

CAPITAL IMPROVEMENT PLAN AND ANNUAL UPDATES

The Act specifies that if a local agency cites a capital improvement plan to identify the use of mitigation fees, that plan must be adopted and annually updated by a resolution of the governing body at a noticed public hearing[17]. Alternatively, improvements can be identified by applicable general or specific plans or in other public documents (such as this Nexus Study)[18].

A capital improvement plan often has a limited planning horizon. As such, it may not include all facilities needed to serve future development covered by a fee program.

We recommend that this Nexus Study be cited as the public document identifying the use of the Fee.

ANNUAL INFLATION ADJUSTMENT

The Nexus Study calculates the Fee based on current cost estimates expressed in 2025 dollars. To ensure that the Fee Program stays fiscally viable, these cost estimates should be adjusted annually to account for inflation and changes in the costs of public facilities covered by the Fee that have not been completed. A recommended index for such adjustments is the Engineering News Record Construction Cost Index (20-Cities Average) published monthly in the Engineering News Record for the previous available 12-month period.

Any inflationary adjustment must first be authorized in the enacting Fee resolution or ordinance. The adjustments are recommended to take place annually on July 1, beginning on July 1, 2026. The County's practice is for the annual inflation adjustments to be approved by both the District and the County Boards.

[17] Gov't Code § 66002 (b)
[18] Gov't Code § 66001 (a) (2)

FEE UPDATES

The District should conduct periodic reviews of development patterns and projections, construction costs, and available funding sources. If costs, development projections, or other funding sources change materially, the Fee should be updated accordingly. Any such updates must be presented to the District's Board of Directors and the County Board of Supervisors before becoming effective.

Additionally, the Act requires[19] that nexus studies must be updated at least every eight years. Therefore, the next Nexus Study update is due no later than July 1, 2033. However, if new material information becomes available prior to that, the District should consider updating the Fee earlier.

TRANSPARENCY REQUIREMENTS[20]

The District and the County must make the following information available on their internet websites:

- A current schedule of or direct link to the Fee;
- The current and five previous Annual Reports;
- The current and any previous nexus studies conducted after January 1, 2018.

All such information needs to be updated within 30 days of any changes.

AB 516 added the following transparency requirements:

- A local agency shall inform a person paying a mitigation fee of both of the following:
    - The person's right to request an audit of the fee program; and
    - The person's right to file a written request for mailed notice of the local agency's meeting to review the information made public pursuant to the fee program.
- A local agency shall provide a person paying a mitigation fee a link to the page on the local agency's internet website where the information made public regarding the fee program is available for review.

[19] Gov't Code § 660016.5 (a)(8)

[20] Gov't Code § 65940.1 (a)

TRAINING AND PUBLIC INFORMATION

Effective mitigation fee program administration requires considerable preparation and training. The following practices are recommended:

- Ensure that the District and the County staff members responsible for collecting the Fee and for explaining it to the public understand both the details of the Fee Program and its supporting rationale.
- Review all printed materials containing the Fee information for the public to ensure that the Fee is clearly distinguished from other fees, such application fees, and the purpose and use of the Fee are clearly stated.
- Ensure that anyone responsible for accounting, budgeting, or project management for facilities funded by the Fee is fully aware of the Fee revenue use restrictions, and that this Nexus Study is referenced to for a list of facilities on which the Fee calculations are based.

Appendix A:
Development Analysis Supporting Data

Table A-1
Lake Valley Fire Protection District
Single Family Home Development Summary

Year	New Homes	Total Sq.Ft.	Avg Sq.Ft.
2020	28	60,720	2,169
2021	40	96,044	2,401
2022	36	67,637	1,879
2023	23	43,515	1,892
2024	27	51,395	1,904
Total	**154**	**319,311**	**2,073**
Average	**31**	**63,900**	

Source: County of El Dorado

Table A-2
Lake Valley Fire Protection District
Residential Additions Summary

Description / Year	Sq.Ft.
2020	7,262
2021	7,158
2022	12,412
2023	13,126
2024	8,230
Total Residential Additions	**48,188**
Residential Additions Average / Year	**9,600**

Source: County of El Dorado

Table A-3
Lake Valley Fire Protection District
Nonresidential Development Summary

Description / Year	Sq.Ft.
2020	1,316
2021	520
2022	5,800
2023	8,789
2024	133
Total Nonresidential Development	**16,558**
Nonresidential Dev't Average / Year	**3,300**

Source: County of El Dorado

Ridgeline
MUNICIPAL STRATEGIES

Appendix B:
District Facility Supporting Data

Table B-1
Lake Valley Fire Protection District
Land Value Estimate (2025 $)

Property Description	Status	Notes	Sale Date	Acres	Total Price	Price / Acre
1190 Emerald Bay Road, South Lake Tahoe, CA	Sold		3/2/2022	1	$430,000	$430,000
20781 US Highway 50, South Lake Tahoe, CA	Sold		6/28/2024	2.36	$1,100,000	$466,102
3435 Carson Rd, Camino, CA	Listed			2.8	$595,000	$212,500
4250 Lime Kiln Rd, Diamond Springs	Listed	Unimproved		9	$598,800	$66,533
3044 Sly Park Rd, Pollock Pines, CA	Listed			1.21	$900,000	$743,802
2100 Ferndale Ct, Placerville, CA	Listed			4.13	$1,295,000	$313,559
3051 Newtown Rd, Placerville, CA	Listed			4.01	$800,000	$199,501
3131 Sierra Blanca Dr, Camino, CA	Listed			1.57	$289,000	$184,076
19920 US 50 Hwy, Echo Lake, CA	Listed			5.25	$1,350,000	$257,143
13651 US Hwy 50, Kyburz, CA	Listed			0.75	$99,900	$133,200
Estimated Land Value for a smaller developable site						**$220,000**

Source: Marcus & Millichap

Table B-2
Lake Valley Fire Protection District
Existing Equipment Inventory (2025 $)

Description	Replacement Cost
Ambulance Equipment:	
Heart Monitors	$300,000
AEDs	$5,000
HQ / Office Equipment:	
Furniture	$7,350
Phone System	$1,500
Storage Cabinets	$8,700
Software	$30,000
Station Equipment:	
Turnouts and Extractors	$350,000
Furniture	$75,000
Kitchen Appliances	$75,000
Workout Equipment	$50,000
Lockers	$15,000
Ice Machines	$1,000
Narcotic Boxes	$1,000
Medical Cabinets	$5,000
Crew Equipment:	
SCBA	$520,760
Thermal Imagers	$20,000
PPE	$100,000
Communications and Technology:	
Radios and Headsets	$250,000
Computers	$5,600
Printers	$800
Cell Phones, Tablets, Pagers	$10,000
ID Makers	$100
Shredders	$100
Cameras	$250
Chargers	$2,500
Engine Equipment and Tools:	
Fire Hoses	$75,000
Hose Storage Racks	$10,000
Hose Washers and Dryers	$3,800
Hose Reels	$1,000
Ladders	$12,000
Cutters	$16,000
Spreaders	$17,000
Pumps	$15,000
Extrication Equipment	$100,000
Saws	$10,000
Toolsets	$5,000
Floodlights	$20,000
Hooks and Axes	$5,000
Maintenance Equipment:	
Lifts	$50,000
Tools	$200,000
Welders	$15,000
Other Equipment:	
Compressors	$40,000
Generators	$125,000
Trailers	$100,000
TOTAL	**$2,654,460**

Source: Lake Valley Fire Protection District

Table B-3
Lake Valley Fire Protection District
Planned Equipment Inventory (2025 $)

	Estimated Cost
Ambulance Equipment:	
Heart Monitors	$100,000
AEDs	$6,000
HQ / Office Equipment:	
Furniture	$50,000
Security System	$50,000
Phone System	$25,000
Storage Cabinets	$10,000
Software	$20,000
Station Equipment:	
Turnouts and Extractors	$20,000
Fire Alarms	$40,000
Sirens- station cardiac safe tones	$50,000
Furniture	$50,000
Kitchen Appliances	$75,000
Workout Equipment	$50,000
Lockers	$15,000
Ice Machines	$5,000
Narcotic Boxes	$1,000
Medical Cabinets	$5,000
Solar Panels	$100,000
Crew Equipment:	
SCBA	$750,000
Thermal Imagers	$50,000
PPE	$150,000
Communications and Technology:	
Radios and Headsets	$100,000
Computers	$50,000
Printers	$5,000
Cell Phones, Tablets, Pagers	$15,000
ID Makers	$1,000
Shredders	$1,000
Cameras	$1,000
Chargers	$2,000
Engine Equipment and Tools:	
Hose Storage Racks	$20,000
Hose Washers and Dryers	$10,000
Cutters	$25,000
Spreaders	$25,000
Maintenance Equipment:	
Lifts	$50,000
Forklifts	$10,000
Tools- blower attachment for loader	$50,000
Other Equipment:	
Compressors	$50,000
Generators	$100,000
TOTAL	**$2,137,000**

Source: Lake Valley Fire Protection District

CONTACT INFORMATION

This report was prepared for Lake Valley Fire Protection District by Ridgeline Municipal Strategies, LLC ("Ridgeline").

Ridgeline is a municipal advisory and financial consulting firm registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.

RIDGELINE MUNICIPAL STRATEGIES, LLC
2213 Plaza Drive
Rocklin, CA 95765
(916) 250-1590

info@ridgelinemuni.com

www.ridgelinemuni.com