

RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, the Mitigation Fee Act, California Government Code sections 66000-66025, allows the establishment of a development impact fee as a condition of approval where the purpose and use of the fee are identified and a reasonable relationship between the fee and the type of development on which the fee is imposed is demonstrated (Gov. Code subdivision 66001(a)); and

WHEREAS, the County of El Dorado has adopted Ordinance No. 5057, codified in Title 13, Chapter 20 (sections 13.20.010 to 13.20.050) of the El Dorado County Code, which authorizes the Board of Supervisors to establish development impact mitigation fees for fire protection districts applicable to new development within the unincorporated area of the County in order to construct or purchase fire protection facilities and equipment necessary to mitigate the impacts of such development in a fire protection district; and

WHEREAS, the County of El Dorado, at the request of the Cameron Park Community Services District (“District”), has established such fire impact fees within the District’s boundaries; and

WHEREAS, the Mitigation Fee Act requires a local agency that has adopted impact fees in accordance with the Mitigation Fee Act to make certain findings with respect to the unexpended portion of the account or fund, whether committed or uncommitted, for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter (Gov. Code subdivision 66001(d)); and

WHEREAS, District has prepared and provided the attached report, labeled “Exhibit A,” hereinafter referred to as “Report,” which District has determined provides the required information to support the findings required by the Mitigation Fee Act (Gov. Code subdivision 66001(d)); and

WHEREAS, these findings are being made in connection with the public information required by subdivision (b) of section 66006 and that public information is incorporated by reference herein; and

WHEREAS, the first deposit of fee revenue into the District account was made in Fiscal Year 1985-86, and these five-year findings pertain to the balance in the account at the end of Fiscal Year 2020-21 (July 1, 2020 through June 30, 2021).

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby accepts the Report provided by District and incorporates it by reference herein, and finds that the Report provides sufficient information with regard to the unexpended balance in the District’s Development Impact Mitigation fund or account to support the following findings as required by the Mitigation Fee Act:

- A. The adoption of this resolution is not a “project” for purposes of the California Environmental Quality Act (“CEQA”) because the resolution relates to a financial reporting requirement and does not authorize or commit the County to a particular project, thus is exempt as an ongoing administrative activity or funding activity pursuant to CEQA Guidelines subsections 15378(b)(2) and (b)(4) and is otherwise exempt under the common sense exemption in CEQA Guidelines subsection 15061(b)(3).
- B. The purpose to which the fee is to be put has been adequately identified as set forth in the Report, and is functionally equivalent to the use(s) identified at the time the fee was established;

- C. As reflected in the Report, a reasonable relationship exists between the fee and the purpose for which it is charged;
- D. As of the end of FY 2020-21, the impact fee account (Fund: 8001, Org: 80010121) held \$912,467.66, and as reflected in the Report, all sources and amounts of funding anticipated to complete financing in incomplete improvements have been identified; and
- E. As reflected in the Report, the approximate dates on which the funding necessary to fund incomplete projects will be deposited into the appropriate account or fund have been identified.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the ____ day of _____, 20__, by the following vote of said Board:

Attest:
 Kim Dawson
 Clerk of the Board of Supervisors

Ayes:
 Noes:
 Absent:

By: _____
 Deputy Clerk

 Chair, Board of Supervisors



CAMERON PARK COMMUNITY SERVICES DISTRICT

ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR FIRE IMPACT FEE PROGRAM

FY 2020-21

PREPARED FOR:

**BOARD OF DIRECTORS
CAMERON PARK COMMUNITY SERVICES DISTRICT**

PREPARED BY:

The logo for SCI Consulting Group features a green curved line above the text "SCI Consulting Group". The "SCI" is in a bold, dark green font, while "Consulting Group" is in a lighter green font.

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FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
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CAMERON PARK COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Eric Aiston, President
Felicity Carlson, Vice President
Sidney Bazett, Director
Monique Scobey, Director
Ellie Wooten, Director

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Christina Greek

PARKS AND FACILITIES SUPERINTENDENT

Mike Grassle

IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

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EXECUTIVE SUMMARY

INTRODUCTION

The Mitigation Fee Act (Government Code Section 66000 et. seq., hereafter the "Act") requires local agencies to report certain financial information regarding their development impact fee programs every year and every fifth year. These reporting requirements are applicable to the fire impact fee ("Reportable Fee") program of the Cameron Park Community Services District ("District") adopted by the County of El Dorado ("County") on behalf of the District.

This *Five-Year Findings Report* provides the findings required by Section 66001(d)(1) of the Act for the District's Fire Impact Fee Fund for fiscal year ending June 30, 2021. The District's last Five-Year Findings Report for their fire impact fee fund was provided for fiscal year ending June 30, 2016.

BACKGROUND

Section 66006(b) the Act requires that the following information, entitled "*Annual Report*," be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

In addition to the Annual Report, local agencies are required, for the fifth fiscal year following the first receipt of any development impact fee proceeds, and every five years

thereafter, to comply with Section 66001(d)(1) of the Act by affirmatively demonstrating that the local agency still needs unexpended development impact fee revenue to achieve the purpose for which it was originally imposed and that the local agency has a plan on how to use the unexpended balance to achieve that purpose.

Specifically, local agencies must make the following findings, entitled "*Five-Year Findings Report*," with respect to that portion of the account or 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 in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

In addition to the requirements set forth above, Section 66001(e) of the Act of the states that when sufficient funds have been collected to complete financing on incomplete public improvements, and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then-current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon.

However, 66001(f) of the Act states that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected and which serves the project on which the fee was originally imposed.

ANNUAL REPORT (FISCAL YEAR 2020-21)

In accordance with Government Code Section 66006(b)(1) and (2), the Cameron Park Community Services District (the "District") provides the following information for fiscal year 2020-21 for District's Fire Impact Fee Program.

BRIEF DESCRIPTION OF THE REPORTABLE FEE

The District's fire impact fee ("Reportable Fee") will help maintain existing levels of service for fire protection in the District. New development in the District will increase the demand for fire protection services. The Reportable Fee will fund the construction of new or expanded fire facilities, apparatus and equipment necessary to accommodate residential and nonresidential development in the District.

REPORTABLE FEE AMOUNTS

The current Reportable Fees in effect at the end of fiscal year 2020-21 are shown below.

Land Use Category	Fee
Residential Single Family	\$0.54/sq. ft.
Residential Multi Family	\$0.91/sq. ft.
Residential Mobile Home	\$0.80/sq. ft.
Retail/Commercial	\$0.78/sq. ft.
Office	\$0.96/sq. ft.
Industrial	\$0.72/sq. ft.
Agriculture	\$0.33/sq. ft.
Warehouse/Distribution	\$0.52/sq. ft.

REPORTABLE FEE ACCOUNT BALANCES

The balance of the Reportable Fee account at the beginning of fiscal year 2020-21 was \$993,331.29. At the end of fiscal year 2020-21, the balance of the Reportable Fee fund was \$912,467.66.

REPORTABLE FEES COLLECTED AND INTEREST EARNED

The amount of the fees collected during fiscal year 2020-21 was \$42,763.88. In addition, \$4,800.13 was earned in interest during the fiscal year. The total amount of fees and interest collected during fiscal year 2020-21 was \$47,564.01.

USE OF REPORTABLE FEES

For fiscal year 2020-21, Reportable Fees were expended on one improvement detailed in Figure 1. The County's 1% fee for administration of the fee program totaled \$427.64.

FIGURE 1 – USE OF REPORTABLE FEES

<u>Improvement Project</u>	<u>Total Expenditure</u>	<u>% Funded with Reportable Fee</u>
New Fire and Rescue Training Tower	\$128,000	22.0%
Fee Program Administration	\$427.64	100%

IDENTIFICATION OF INCOMPLETE IMPROVEMENTS

The District expended \$128,000 to complete the construction of a new fire and rescue training tower in fiscal year 2020-21. The project cost is \$578,000. The District expended \$450,000 towards the project in fiscal year 2019-20. The District anticipates construction will be completed by Fall 2021.

INTERFUND TRANSFERS AND LOANS

There were no other interfund transfers or interfund loans from the Reportable Fee fund in fiscal year 2020-21.

REFUNDS

The District issued no refund of Reportable Fees in fiscal year 2020-21.

FIVE-YEAR REPORT (AS OF FY 2020-21)

In accordance with Government Code Section 66001(d)(1), the Cameron Park Community Services District (the "District") affirmatively demonstrate that the District still needs unexpended fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose.

UNEXPENDED REPORTABLE FEES

The District's Fire Impact Fee ("Reportable Fee") fund balance as of June 30, 2021, was \$912,467.66.

PURPOSE OF THE REPORTABLE FEE

The purpose of the Reportable Fee imposed and collected on new development within the District is to help maintain its existing level of service for fire protection in the District. New development in the District will increase the demand for fire protection services. The Reportable Fees will be used to expand the District's fire facilities, apparatus, vehicles, and equipment to meet the additional demand generated by the new residents and employees and new structural area created by new development projects.

Specifically, the District intends to put the unexpended Reportable fees towards the following improvements.

FIGURE 2 – IMPROVEMENTS TO BE FUNDED WITH UNEXPENDED REPORTABLE FEES

Improvement / Purchase	Estimated Cost
Station 88 Expansion and New Annex Building	\$800,000
New (Added) Rescue Equipment	\$200,000
TOTAL	\$1,000,000

Source: Cameron Park Community Services District

RELATIONSHIP BETWEEN THE REPORTABLE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

There is a roughly proportional, reasonable relationship between the new residential and nonresidential development upon which the Reportable Fees are charged and the need for additional fire facilities, apparatus, vehicles, and equipment by reason of the fact that development of residential and nonresidential land uses in the District will generate additional demand for fire services and fire protection improvements. The fire impact fees will be used to fund these improvements, which are necessary to serve new development in the District. Each residential and nonresidential development project will add to the incremental need for additional fire protection capacity, and each new project will benefit from the new fire protection capacity. For the new development to occur in the District, fire protection facilities and equipment must be added in order to maintain the District's existing level of fire protection service.

SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY UNEXPENDED REPORTABLE FEES

The estimated cost of the District's incomplete improvements and the sources and amounts of funding anticipated to complete the financing of the incomplete improvements is shown in Figure 3 on the following page.

APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

The approximate dates on which the funding anticipated to complete financing of the District's incomplete improvements is expected to be deposited into the Reportable Fees fund is shown in Figure 4 on page 8.

FIGURE 3 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS

Incomplete Improvement	Anticipated Funding		Estimated Cost
	Unexpended Reportable Fees ¹	Future Reportable Fees ²	
Station 88 Expansion and New Annex Building	\$800,000		\$800,000
New (Added) Rescue Equipment	\$112,468	\$87,532	\$200,000
TOTAL	\$912,468	\$87,532	\$1,000,000

Source: Cameron Park Community Services District

Notes:

¹ Reportable fees collected and unexpended as of June 30, 2021.

² Projected reportable fees to be collected after June 30, 2021. The District has been averaging \$45,000 per year in fire impact fees.

FIGURE 4 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

Incomplete Improvement	Anticipated Dates of Deposit		Construction Completion / Purchase Date
	Unexpended Reportable Fees	Future Reportable Fees	
Station 88 Expansion and New Annex Building	Balance as of June 30, 2021		2023
New (Added) Rescue Equipment	Balance as of June 30, 2021	FY 2021-22 and FY 2022-23	FY 2021-22

Source: Cameron Park Community Services District

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Agreement # n/a

Legistar # n/a

AGREEMENT CONTRACT ROUTING SHEET

Date Prepared: 11/02/2021

Need Date: 11/15/2021

PROCESSING DEPARTMENT:

Department: CAO
Dept. Contact: Jennifer Franich
Phone: x7539
Department Head Signature: Jennifer Franich
Digitally signed by Jennifer Franich
Date: 2021.11.02 11:39:29 -07'00'

CONTRACTOR:

Name: n/a
Address: _____
Phone: _____
Org Code: 0200000
Project # _____
(if applicable): _____
Funding Source: _____

CONTRACTING DEPARTMENT: CAO

Service Requested: Review Resolution for 5-year mitigation fee findings

Description: Impact Fees 5-year findings

Contract Term: n/a Contract Value: _____

COUNTY COUNSEL: (Must approve all contracts and MOU's)

Approved: Disapproved: Date: 11/04/2021 By: Breann Moebius
Approved: Disapproved: Date: _____ By: _____
Digitally signed by Breann Moebius
Date: 2021.11.04 17:16:33 -07'00'

Please incorporate edits and see comments on draft.

