



# **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:



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## CAMERON PARK COMMUNITY SERVICES DISTRICT

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### BOARD OF DIRECTORS

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Felicity Carlson, Vice President  
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Ellie Wooten, Director

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### FINANCE/HUMAN RESOURCES OFFICER

Christina Greek

### PARKS AND FACILITIES SUPERINTENDENT

Mike Grassle

### IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

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## EXECUTIVE SUMMARY

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### 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)

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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 \$1,377,894.00. At the end of fiscal year 2020-21, the balance of the Reportable Fee fund was \$993,3331.29.

### REPORTABLE FEES COLLECTED AND INTEREST EARNED

The amount of the fees collected during fiscal year 2020-21 was \$40,240.94. In addition, \$25,196.35 was earned in interest during the fiscal year. The total amount of fees and interest collected during fiscal year 2020-21 was \$65,437.29.

**USE OF REPORTABLE FEES**

For fiscal year 2020-21, Reportable Fees were expended on a new fire and rescue training tower. This improvement is detailed in Figure 1 below.

**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	\$450,000	78.0%

**IDENTIFICATION OF INCOMPLETE IMPROVEMENTS**

The District expended \$450,000 on the construction of a new fire and rescue training tower in fiscal year 2020-21. The estimated cost of the project is \$577,725. The District anticipates construction would 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)

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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 \$993,331.29.

### 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 Fire and Rescue Training Tower	\$577,525
New (Added) Rescue Equipment	\$100,000
<b>TOTAL</b>	<b>\$1,477,525</b>

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 Amount				Estimated Cost
	Expended Prior to June 30, 2021 <sup>1</sup>	Unexpended Reportable Fees <sup>2</sup>	Future Reportable Fees <sup>3</sup>	General Fund Contribution <sup>4</sup>	
Station 88 Expansion and New Annex Building		\$800,000			\$800,000
New Fire and Rescue Training Tower	\$450,000	\$127,525			\$577,525
New (Added) Rescue Equipment		\$65,806	\$34,194		\$100,000
<b>TOTAL</b>	<b>\$450,000</b>	<b>\$993,331</b>	<b>\$34,194</b>	<b>\$0</b>	<b>\$1,477,525</b>

Source: Cameron Park Community Services District

Notes:

<sup>1</sup> Reportable fees from the prior fee program expended prior to June 30, 2021.

<sup>2</sup> Reportable fees collected and unexpended as of June 30, 2021.

<sup>3</sup> Projected reportable fees to be collected after June 30, 2021.

<sup>4</sup> Anticipated funding from the District General Fund Budget that is funded generally through property taxes.

FIGURE 4 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

	Anticipated Deposit Date of Funding				Construction Completion / Purchase Date
	Reportable Fees Expended in FY 2020-21	Unexpended Reportable Fees	Future Reportable Fees	General Fund Contribution	
Incomplete Improvement					
Station 88 Expansion and New Annex Building		Balance as of June 30, 2021			2023
New Fire and Rescue Training Tower	FY 2020-21	Balance as of June 30, 2021			Fall 2021
New (Added) Rescue Equipment		Balance as of June 30, 2021	FY 2021-22		FY 2021-22

Source: Cameron Park Community Services District

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