El Dorado County Park and Fire Development Impact Fees

Annual Report – Fiscal Year 2024-25

Districts Included:

Cameron Park Community Service District – Fire Department

Cameron Park Community Service District – Parks & Recreation District

Diamond Springs – El Dorado Fire Protection

El Dorado County Fire Protection District

El Dorado Hills Community Service District

El Dorado Hills County Water District – El Dorado Hills Fire District

Garden Valley Fire Protection District

Georgetown Divide Recreation District

Georgetown Fire Protection District

Lake Valley Fire Protection District

Mosquito Fire Protection District

Pioneer Fire Protection District

Rescue Fire Protection District

ANNUAL REPORT FOR CAMERON PARK COMMUNITY SERVICE DISTRICT FIRE PROTECTION

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**80010121**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Maurice Johnson, Interim General Manager
Date:	October 1, 2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Cameron Park Community Service District Fire Protection's Fire Development Impact Fee (Fire Fee) is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the Department. The fire fees will ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the Department's service area. Cameron Park Community Service District Fire Protection first approved a Development Impact fee in 1985.

The Fire Fee was last updated on May 22, 2018.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$1,197,421.98
Fees Collected in Fiscal Year:	$ 19,819.38
Interest Earned in Fiscal Year:	$ 44,609.08
Expenditures in Fiscal Year:	($198.20)
Ending Balance of Fund or Account at End of Fiscal Year:	$1,261,652.24

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) – Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1% Administrative Fee	$198.20	$198.20	$0	100%
GRAND TOTAL	**$198.20**	**$198.20**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Commencement of Construction
Wildfire Mitigation Coordinator Vehicle	The newly established Wildfire Risk Mitigation Coordinator position will require a District-owned vehicle to conduct field inspections, perform community risk assessments, and carry out related wildfire prevention and preparedness activities.	September, 2025	October, 2025
Water Rescue Team Apparatus	Acquisition of a 4x4 utility apparatus and specialty trailer for motorized and non-motorized boats that will consolidate equipment into a single response platform improving deployment speed and safety.	August, 2025	March, 2026
Nexus Study (Fire)	The District will retain a qualified consultant to update its Fire and Parks Impact Fee Nexus Studies in accordance with the Mitigation Fee Act, California Government Code §§ 66000–66025. These updates are necessary to ensure that the District's development impact fees are legally defensible, reflect current levels of service, account for new growth projections, and align with recent capital improvement planning efforts.	September, 2025	December, 2025

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A	N/A	N/A	N/A	N/A	N/A

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

CAMERON PARK COMMUNITY SERVICE DISTRICT FIRE PROTECTION

FIRE DEVELOPMENT IMPACT FEE

EFFECTIVE July 22, 2018

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$0.54
Multifamily	$0.91
Mobile Home	$0.80
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$0.78
Office	$0.96
Industrial	$0.72
Agriculture	$0.33
Warehouse/Distribution	$0.52

ANNUAL REPORT FOR CAMERON PARK COMMUNITY SERVICE DISTRICT PARKS & RECREATION

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**80010120**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Maurice Johnson, Interim General Manager
Date:	October 1, 2025

Description of Development Impact Fees

Park Development Impact Fee

The purpose of the Cameron Park Community Service District Parks and Recreation's Park Development Impact Fee (Park Fee) is to fund the cost of new or expanded parks and recreational facilities, open space areas, and trails to serve new development. Cameron Park Community Service District Fire Protection first approved a Development Impact fee in 1997.

The Park Fee was last updated on September 17, 2019.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$1,705,849.46
Fees Collected in Fiscal Year:	$ 66,450.00
Interest Earned in Fiscal Year:	$ 63,595.03
Ending Balance of Fund or Account at End of Fiscal Year:	$1,835,894.49

Public Improvements on Which Fees Were Expended in Fiscal Year
Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
N/A	N/A	N/A	N/A	N/A
GRAND TOTAL	**0**	**0**	**0**	**0**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Commencement of Construction
Aquatics Slide at Community Center Pool	Installation of new aquatics feature at the community pool	September, 2025	December, 2025
Aquatics Shade Structures	Installation of new shade structures around pool deck	September, 2025	December, 2025
Growth-Related Mobility Data Acquisition	A location intelligence platform will support planning efforts related to new growth and development. This tool provides geolocation-based mobility data to help analyze community movement patterns and visitor trends. The insights gained will assist in forecasting demand for services, evaluating the impact of new development on existing infrastructure, and informing long-term planning and resource allocation.	September, 2025	November 2026
Nexus Study (Parks and Facilities)	The District will retain a qualified consultant to update its Fire and Parks Impact Fee Nexus Studies in accordance with the Mitigation Fee Act, California Government Code §§ 66000–66025. These updates are necessary to ensure that the District's development impact fees are legally defensible, reflect current levels of service, account for new growth projections,	September, 2025	December, 2025

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

	and align with recent capital improvement planning efforts.		
Eco Friendly Water Recreation Equipment	To meet increased recreational demand from new development in the area, this project adds eco friendly water recreation equipment to Cameron Park Lake. The expanded amenities support healthy outdoor activity, enhance park capacity, and help offset growth-related impacts on District facilities.	September, 2025	March 2026

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A	N/A	**N/A**	**N/A**	**N/A**	**N/A**

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

CAMERON PARK COMMUNITY SERVICE DISTRICT PARKS AND RECREATION

PARK DEVELOPMENT IMPACT FEE

EFFECTIVE November 17, 2019

Building Type	Fee Amount
Residential Development	Fee Per Unit
Single Family Housing	$6,645
Multi-Family Unit	$5,435
Mobile Home	$3,402

ANNUAL REPORT FOR DIAMOND SPRINGS – EL DORADO FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85560010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Matt Gallagher
Date:	9/2/2025

Description of Development Impact Fees

<u>*Fire Development Impact Fee*</u>

The purpose of the Diamond Springs – El Dorado Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of expanded fire facilities, apparatus, and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other incidental costs. Diamond Springs – El Dorado Fire Protection District first approved a Development Impact fee in 1985.

The Fire Fee was last updated on May 22, 2018.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$917,460.73
Fees Collected in Fiscal Year:	$173,826.81
Interest Earned in Fiscal Year:	$37,393.93
Expenditures in Fiscal Year:	$2,803.32
Ending Balance of Fund or Account at End of Fiscal Year:	$1,125,878.15

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1 % Admin Fee	$1,722.62	$1,722.62	$0	100%
GRAND TOTAL	**$1,722.62**	**$1,722.62**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A					

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	**$1,080.70**
Number of Persons or Entities Identified to Receive Refunds:	The County Building Department issues refunds. The District is not notified
Reallocations to Different Purposes Pursuant to Section 66001(f):	

FEE SCHEDULE

DIAMOND SPRINGS – EL DORADO FIRE PROTECTION DISTRICT

FIRE DEVELOPMENT IMPACT FEE

EFFECTIVE July 22, 2018

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family Multifamily Mobile Home	$1.07 $1.51 $1.44
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial Office Industrial Agriculture Warehouse/Distribution	$1.47 $1.79 $1.36 $0.65 $0.98

ANNUAL REPORT FOR EL DORADO COUNTY FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85610010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Kathleen Freeman
Date:	9/16/2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the El Dorado County Fire Protection District's Fire Development Impact Fee (Fire Fee) is to provide funding for additional fire stations and apparatus (vehicles and equipment) that are required as a direct result of the increase in fire service demand resulting from new development. El Dorado County Fire Protection District first approved a Development Impact fee in 1985.

The Fire Fee was last updated on June 29, 2021.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$715,218.79
Fees Collected in Fiscal Year:	$167,068.33
Interest Earned in Fiscal Year:	$23,481.87
Expenditures in Fiscal Year:	$272,251.82
Ending Balance of Fund or Account at End of Fiscal Year:	$633,517.17

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
Outfit New Ladder Truck – Station 28	$260,417.60	$260,417.60	$0	100%
County 1% Admin Fee	$3,580.15	$3,580.15	$0	100%
GRAND TOTAL	**$263,997.75**	**$263,997.75**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A					

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	**$8,254.07**
Number of Persons or Entities Identified to Receive Refunds:	The County Building Dept. Process Refund, we are not notified
Reallocations to Different Purposes Pursuant to Section 66001(f):	N/A

FEE SCHEDULE

EL DORADO COUNTY FIRE PROTECTION DISTRICT

FIRE DEVELOPMENT IMPACT FEE

EFFECTIVE August 29, 2021

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family Multifamily Mobile Home	$1.03 $1.49 $1.08
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial Office Industrial Agriculture Warehouse/Distribution	$0.87 $1.19 $0.83 $0.53 $0.69

ANNUAL REPORT FOR EL DORADO HILLS COMMUNITY SERVICE DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**80310317**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Teri Gotro, Director of Administration & Finance
Date:	September 19, 2025

Description of Development Impact Fees

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

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

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$22,858,766.92
Fees Collected in Fiscal Year:	$2,129,526.00
Interest Earned in Fiscal Year:	$891,491.17
Expenditures in Fiscal Year:	$21,295.26
Ending Balance of Fund or Account at End of Fiscal Year:	$25,858,488.83

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

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

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

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

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

EL DORADO HILLS COMMUNITY SERVICE DISTRICT

PARK DEVELOPMENT IMPACT FEE

EFFECTIVE June 10, 2023

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

ANNUAL REPORT FOR EL DORADO HILLS COUNTY WATER DISTRICT FOR THE EL DORADO HILLS FIRE DEPARTMENT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85530010 & 85530011**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Jessica Braddock
Date:	September 3, 2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the El Dorado Hills County Water District's Fire Development Impact Fee (Fire Fee) is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the Department. The fire impact fees will ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the Department. El Dorado Hills County Water District first approved a Development Impact fee in 1985.

The Fire Fee was last updated on December 6, 2022.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$4,440,385.27
Fees Collected in Fiscal Year:	$1,006,779.04
Interest Earned in Fiscal Year:	$ 177,480.68
Expenditures in Fiscal Year:	($ 716,648.01)
Ending Balance of Fund or Account at End of Fiscal Year:	$ 4,907,996.98

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
EDH Fire Training Facility	$242,907.03	$242,907.03	$0	100%
EDH Fire Training Facility Equipment/Fixtures	$108,679.32	$108,679.32	$0	100%
Replacement Vehicles	$790,598.73	$209,508.66	$581,090.07	26.5%
New Vehicles	$142,035.01	$142,035.01	$0	100%
Station 91 Expansion	$3,500.00	$3,500.00	$0	100%
El Dorado County Administrative Fees	$10,017.99	$10,017.99	$0	100%
GRAND TOTAL	**$1,297,738.08**	**$716,648.01**	**$581,090.07**	**55.22%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Purchase/Commencement of Construction
New Fire Equipment Mechanic Tools	Due to District growth and the associated increase in fleet maintenance needs, the Department purchased this column lift system, which is needed for the fire equipment mechanic to complete required apparatus maintenance.	6/30/2024	5/14/2025
Training Facility Equipment/Fixtures	The EDH Fire Department has been in the process of designing a new Training Facility for many years. Phase 1 construction of a dedicated training site located in the EDH Fire Business Park began in April 2022 and concluded in fiscal year 2023/24. The items requested are required for optimal use of the facility.	6/30/2024	7/11/2024-6/6/2025
New Vehicles	This expenditure represents retrofitting and tools for a new rescue engine donated to the Department by the City of Sacramento. This Rescue unit is a new addition to the Department's fleet, and is needed as a result of growth in the District and a corresponding increase in the risk of incidents requiring special rescue apparatus and equipment.	6/30/2024	7/11/2024

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

Replacement Vehicles	New development creates increased numbers of residents and visitors, new subdivisions, new types of complex buildings (such as multi-story assisted living facilities), etc. As the number of residents and visitors increase and new buildings are constructed, the risk, frequency and complexity of emergencies also increases. This increases demand on the fire department to have apparatus specifically capable to support emergency scene operations in these new buildings. Also, the frequency of emergencies increases. In accordance with the Nexus study, the replacement of existing apparatus, vehicles and equipment is 26.5% development fee funded.	6/30/2024	4/14/2025-9/30/2025
Station 91 Expansion – Septic System Addition	The expansion of Station 91 was necessitated by the District's growth. The original septic system was designed for a volunteer-staffed station. With the station now operating with 24-hour staffing, an upgraded septic system is essential to meet current operational demands.	6/30/2024	6/30/2024
Replacement Aerial Truck	Replacement of department aerial truck used to respond to emergency calls for service.	06/30/2025	2025
Training Facility Vent Prop & Connex Box	The EDH Fire Department has been in the process of designing a new Training Facility for many years. Phase 1 construction of a dedicated training site located in the EDH Fire Business Park began in April 2022 and concluded in fiscal year 2023/24. The items requested are required for optimal use of the facility.	06/30/2025	2025

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

EL DORADO HILLS COUNTY WATER DISTRICT
FOR THE EL DORADO HILLS FIRE DEPARTMENT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE February 6, 2023

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$1.18
Multifamily	$1.93
Mobile Home	$1.38
Assisted Living Facility	$1.94
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$2.00
Office	$2.50
Industrial	$1.83
Agriculture	$0.78
Warehouse/Distribution	$1.24

ANNUAL REPORT FOR GARDEN VALLEY FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85550010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Lisa Howard
Date:	09/09/25

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Garden Valley Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the District. The fire impact fees will ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the District. Garden Valley Fire Protection District first approved a Development Impact fee in 1996.

The Fire Fee was last updated on May 14, 2019.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$16,793.16
Fees Collected in Fiscal Year:	$13,362.80
Interest Earned in Fiscal Year:	$805.03
Expenditures in Fiscal Year:	$130.37
Ending Balance of Fund or Account at End of Fiscal Year:	$30,830.62

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
El Dorado County Administrative Fee	$130.37	$130.37	$0	100%
GRAND TOTAL	**$130.37**	**$130.37**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
NA					

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

GARDEN VALLEY FIRE PROTECTION DISTRICT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE July 14, 2019

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$1.43
Multifamily	$1.69
Mobile Home	$1.51
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$1.89
Office	$2.29
Industrial	$1.74
Agriculture	$0.87
Warehouse/Distribution	$1.27

ANNUAL REPORT FOR GEORGETOWN DIVIDE RECREATION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**84600604**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Alana Jenkins
Date:	9/30/2025

Description of Development Impact Fees

Park Development Impact Fee

The purpose of the Georgetown Divide Recreation District's Park Development Impact Fee (Park Fee) is to develop parks and provide recreational facilities to meet the needs of the added residential population within the District. Georgetown Divide Recreation District first approved a Development Impact fee in 2009.

The Park Fee was last updated on January 1, 2014.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$313,984.85
Fees Collected in Fiscal Year:	$52,891.41
Interest Earned in Fiscal Year:	$1,971.79
Expenditures in Fiscal Year:	($423.00)
Ending Balance of Fund or Account at End of Fiscal Year:	$368,425.05

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) – Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1% Administration Fee	$423.00	$423.00	0	100%
GRAND TOTAL				

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
Greenwood Park Expansion	Phase 2	Spring 2025	N/A	Funding has not reached the estimated total cost of $400,000	Fall 2026

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

GEORGETOWN DIVIDE RECREATION DISTRICT
PARK DEVELOPMENT IMPACT FEE
EFFECTIVE January 1, 2014

Building Type	Fee Amount
Residential Development	Fee Per Unit
Single Family Housing	$4.245
Multi-Family Unit	$3,508
Mobile Home	$4,170

ANNUAL REPORT FOR GEORGETOWN FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.: **85570010**

I hereby declare that all the information I provided is accurate to the best of my knowledge.

Prepared By: [signature]

Date: 9-2-25

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Georgetown Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of expanded fire facilities, apparatus, and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other incidental costs. Georgetown Fire Protection District first approved a Development Impact fee in 1985.

The Fire Fee was last updated on August 29, 2017.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$32,827.59
Fees Collected in Fiscal Year:	$ 6436.21
Interest Earned in Fiscal Year:	$ 1292.03
Expenditures in Fiscal Year:	($64.36)
Ending Balance of Fund or Account at End of Fiscal Year:	$40,491.47

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E)

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1% Adm Fee	$64.36	$64.36	$0	100%
GRAND TOTAL				

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):

Number of Persons or Entities Identified to Receive Refunds:

Reallocations to Different Purposes Pursuant to Section 66001(f):

FEE SCHEDULE

GEORGETOWN FIRE PROTECTION DISTRICT

FIRE DEVELOPMENT IMPACT FEE

EFFECTIVE October 29, 2017

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$1.11
Multifamily	$1.75
Mobile Home	$1.51
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$1.44
Office	$1.75
Industrial	$1.34
Agriculture	$0.67
Warehouse/Distribution	$0.98

ANNUAL REPORT FOR LAKE VALLEY FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85580010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Kayla Galvan
Date:	September 29, 2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Lake Valley Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of expanded fire facilities, apparatus, and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other incidental costs. Lake Valley Fire Protection District first approved a Development Impact fee in 1986.

The Fire Fee was last updated on April 24, 2018.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$229,979.41
Fees Collected in Fiscal Year:	$64,117.48
Interest Earned in Fiscal Year:	$9,763.92
Expenditures in Fiscal Year:	($641.17)
Ending Balance of Fund or Account at End of Fiscal Year:	$303,219.64

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) - Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1% Administrative Fee	$641.17	$641.14	$0	100%
GRAND TOTAL	**$641.17**	**$641.17**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Commencement of Construction
Not Applicable for FY2025			

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
Not Applicable for FY2025					

Interfund Transfers and Loans

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

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

Other Fund to Which Fees Were Transferred or Loaned	Interfund Transfer Type (Transfer or Loan)	Amount of Loan or Transfer ($)	Public Improvement on Which Fees Will be Expended	For Interfund Loans: Date on Which Loan Will Be Repaid, and Interest Rate
Not Applicable for FY2025				

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	**$2,581.32**
Number of Persons or Entities Identified to Receive Refunds:	Four
Reallocations to Different Purposes Pursuant to Section 66001(f):	

FEE SCHEDULE

LAKE VALLEY FIRE PROTECTION DISTRICT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE June 24, 2018

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$0.98
Multifamily	$1.32
Mobile Home	$1.23
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$1.40
Office	$1.72
Industrial	$1.30
Agriculture	$0.61
Warehouse/Distribution	$0.93

ANNUAL REPORT FOR MOSQUITO FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85540010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Taffy Warner, Finance Committee Reviewed and approved by Acting Chief Scott Bravo SB
Date:	September 28, 2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Mosquito Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of new and expanded facilities, apparatus, and equipment to serve new development. Mosquito Fire Protection District first approved a Development Impact fee in 1986.

The Fire Fee was last updated on August 30, 2022.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$38,184.76
Fees Collected in Fiscal Year:	$9,547.20
Interest Earned in Fiscal Year:	$1,546.13
Expenditures in Fiscal Year:	(95.47)
Ending Balance of Fund or Account at End of Fiscal Year:	$49,182.62

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) - Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
EDC 1% Admin Fee	$95.47	$95.47	0	100%
GRAND TOTAL	**$95.47**	**$95.47**	**$0**	**$95.47**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A					

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

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

FEE SCHEDULE

MOSQUITO FIRE PROTECTION DISTRICT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE October 30, 2022

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$2.72
Multifamily	$3.60
Mobile Home	$3.19
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$4.04
Office	$5.00
Industrial	$3.75
Agriculture	$1.70
Warehouse/Distribution	$2.66

ANNUAL REPORT FOR PIONEER FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85500010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Joy Vierra
Date:	September 26, 2025

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Pioneer Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of expanded fire facilities, apparatus, and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other incidental costs. Pioneer Fire Protection District first approved a Development Impact fee in 1986.

The Fire Fee was last updated on October 30, 2018

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$174,175.60
Fees Collected in Fiscal Year:	$19,999.98
Interest Earned in Fiscal Year:	$6,887.37
Expenditures in Fiscal Year:	($1,402.25)
Ending Balance of Fund or Account at End of Fiscal Year:	$199,660.70

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) – Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
County 1% Administrative Fee	$187.85	$187.85	$0	100%
GRAND TOTAL	**$187.85**	**$187.85**	**$0**	**100%**

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

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

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	**$1,214.40**
Number of Persons or Entities Identified to Receive Refunds:	County processes
Reallocations to Different Purposes Pursuant to Section 66001(f):	

FEE SCHEDULE

PIONEER FIRE PROTECTION DISTRICT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE December 30, 2018

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family	$1.20
Multifamily	$1.66
Mobile Home	$1.62
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial	$1.56
Office	$1.90
Industrial	$1.46
Agriculture	$0.72
Warehouse/Distribution	$1.06

ANNUAL REPORT FOR RESCUE FIRE PROTECTION DISTRICT

Gov. Code § 66006(b)(1)(A)

Fiscal Year 2024-25

Fund or Account No.:	**85600010**
I hereby declare that all the information I provided is accurate to the best of my knowledge.	
Prepared By:	Debi Anderson
Date:	9/26/25

Description of Development Impact Fees

Fire Development Impact Fee

The purpose of the Rescue Fire Protection District's Fire Development Impact Fee (Fire Fee) is to fund the cost of expanded fire facilities, apparatus, and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other incidental costs. Rescue Fire Protection District first approved a Development Impact fee in 1991.

The Fire Fee was last updated on April 24, 2018.

Annual Report

Gov. Code § 66006(b)(1)(B), (C), (D)

Amount of Fee:	See attached fee schedule
Beginning Balance of Fund or Account at Start of Fiscal Year:	$955,844.51
Fees Collected in Fiscal Year:	$ 85,869.29
Interest Earned in Fiscal Year:	$ 36,945.34
Expenditures in Fiscal Year:	($ 504,454.30)
Ending Balance of Fund or Account at End of Fiscal Year:	$ 576,204.84

Public Improvements on Which Fees Were Expended in Fiscal Year

Gov. Code § 66006(b)(1)(E) – Please include Administrative Fees

PUBLIC IMPROVEMENT PROJECT	Total FY2024-25 Project Expenditures	Amount Funded from Fire Fee	Amount Funded by Other Sources	% of Cost Funded by Fees
1% Admin Fee	$ 706.22	$706.22	$ 0	100%
Type 1 Engine	$ 496,446.00	$ 496,446.00	$ 0	100%
GRAND TOTAL	$ 497,152.22	$ 497,152.22	$ 0	100%

Newly Identified Public Improvement Projects with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

PUBLIC IMPROVEMENT PROJECT	Project Description	Date of Determination of Sufficient Funds[1]	Approximate Date of Commencement of Construction
Expansion and Improvement of Station 83	This project is needed to accommodate the additional demand due to growth within the District	09/10/25 (Budget Adopted)	3/01/26

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

Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

Gov. Code § 66006(b)(1)(F)

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

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction

Interfund Transfers and Loans

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

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

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

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

Gov. Code § 66006(b)(1)(H)

Amount of Refunds ($):	$5,302.08
Number of Persons or Entities Identified to Receive Refunds: One	County Processes
Reallocations to Different Purposes Pursuant to Section 66001(f):	

FEE SCHEDULE

RESCUE FIRE PROTECTION DISTRICT
FIRE DEVELOPMENT IMPACT FEE
EFFECTIVE June 24, 2018

Land Use Category	Fee Amount
Residential Development	Fee Per Living Area Sq. Ft.
Single Family Multifamily Mobile Home	$1.26 $2.26 $1.89
Nonresidential Development	Per Building Sq. Ft.
Retail/Commercial Office Industrial Agriculture Warehouse/Distribution	$1.96 $2.44 $1.82 $0.80 $1.27