RESOLUTION NO 2026-27
OF THE BOARD OF DIRECTORS
OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT

RESOLUTION APPROVING THE ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR THE FIRE DEVELOPMENT IMPACT FEE PROGRAM WITHIN THE CITY OF PLACERVILLE AND MAKING THE FINDINGS REQUIRED BY GOVERNMENT CODE SECTIONS 66001 AND 66006

WHEREAS, AB 1600 was passed and codified in California Government Code Section 66000 ("Mitigation Fee Act"), allowing the establishment of a development impact fee as a condition of approval where the purpose and use of the fees are identified, and a reasonable relationship to the development project can be demonstrated; and

WHEREAS, the City of Placerville ("City") has adopted Title 3, Chapter 11 of the Placerville City Code, which establishes the authority for the imposition of development impact fees within the City; and

WHEREAS, by resolution adopted May 25, 2021, effective July 24, 2021, the City adopted fire development impact fees ("Reportable Fees") applicable to new development within the City, all of which lies within the boundaries of the El Dorado County Fire Protection District ("District"), to be collected and expended in compliance with Title 3, Chapter 11 of the Placerville City Code; and

WHEREAS, the Reportable Fees are deposited in a separate account or fund identified as Account No. 85610012 and maintained on behalf of the District; and

WHEREAS, the Reportable Fees fund fire protection and emergency response facilities, apparatus, vehicles, and equipment necessary to accommodate the increased demand generated by new development within the City; and

WHEREAS, Reportable Fees collected outside the City are deposited in separate accounts or funds and are the subject of a separate report and a separate resolution; and

WHEREAS, Section 66006(b)(1) of the Act requires that specified information regarding the Reportable Fees be made available to the public within 180 days after the last day of each fiscal year, and Section 66006(b)(2) requires that the information be reviewed at a regularly scheduled public meeting not less than 15 days after it is made available to the public; and

WHEREAS, Section 66001(d)(1) of the Act requires that, for the fifth fiscal year following the first deposit of Reportable Fees into the account or fund, and every five years thereafter, specified findings be made with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted; and

WHEREAS, Section 66001(e) of the Act provides that when sufficient Reportable Fees have been collected to complete financing on an incomplete public improvement, and the public improvement remains incomplete, an approximate date by which construction of the public improvement will commence shall be identified within 180 days of the determination that sufficient Reportable Fees have been collected, or the unexpended portion of the fee and any interest accrued

thereon shall be refunded on a prorated basis to the then current record owners of the lots or units of the development project or projects, as identified on the last equalized assessment roll; and

WHEREAS, Section 66001(f) of the Act provides that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the revenues may be allocated, after a noticed public hearing, to another purpose for which the Reportable Fees are collected and which serves the project on which the fee was originally imposed; and

WHEREAS, the District has caused to be prepared the *El Dorado County Fire Protection District Annual and Five-Year Findings Reports for Fire Development Impact Fee Program Within the City of Placerville (Account No. 85610012), FY 2025-26* (the "Report"), which contains the information required by Section 66006(b)(1) of the Act for the fiscal year ended June 30, 2026 and the findings required by Section 66001(d)(1) of the Act with respect to the unexpended balance of the Reportable Fees in Account No. 85610012 as of June 30, 2026; and

WHEREAS, the Board of Directors of the District ("Board") has reviewed the Report and finds it to be accurate and complete; and

WHEREAS, following approval by the Board, the Report will be transmitted to the County of El Dorado ("County"), which maintains Account No. 85610012 on behalf of the District, for inclusion in the information made available to the public pursuant to Section 66006(b)(1) of the Act, and a copy of the Report will be provided to the City;

NOW, THEREFORE BE IT RESOLVED, that the Board makes the following findings and takes the stated actions regarding the program as required by and in accordance with Government Code Sections 66001 and 66006:

1. The Board finds and determines that the foregoing recitals and determinations are correct.

2. The Board hereby approves and adopts the Report, which is incorporated herein by this reference.

3. Pursuant to Section 66001(d)(1) of the Act, and with respect to the portion of Account No. 85610012 remaining unexpended as of June 30, 2026, whether committed or uncommitted, the Board hereby makes the findings set forth in the Report.

4. Pursuant to Section 66006(b)(1) of the Act, the Board determines that the Report contains, for the fiscal year ended June 30, 2026, each of the items of information required by subparagraphs (A) through (H) of that section with respect to Account No. 85610012.

5. The findings made pursuant to Section 66001(d)(1) of the Act are made in connection with the information required by Section 66006(b) of the Act, as provided in Section 66001(d)(2) of the Act.

6. The Board determines that during the fiscal year ended June 30, 2026 the District did not determine that sufficient Reportable Fees had been collected to complete financing of an incomplete public improvement in Account No. 85610012, and accordingly no approximate date of commencement of construction is identified pursuant to Sections 66001(e) and 66006(b)(1)(F) of the Act for that fiscal year.

7. The Board determines that no refunds were made pursuant to Section 66001(e) of the Act and no allocations were made pursuant to Section 66001(f) of the Act from Account No. 85610012 during the fiscal year ended June 30, 2026.

8. Based on the Report, the Board determines that the District is in compliance with the reporting and findings requirements of Sections 66001 and 66006 of the Act with respect to the Reportable Fees in Account No. 85610012 for the fiscal year ended June 30, 2026.

9. The Fire Chief, or designee, is authorized and directed to transmit the Report and a certified copy of this Resolution to the County for inclusion in the information made available to the public pursuant to Section 66006(b)(1) of the Act, to provide a copy of the Report and this Resolution to the City, and to take such further actions as may be necessary to complete the District's compliance with Sections 66001 and 66006 of the Act with respect to Account No. 85610012.

10. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the El Dorado County Fire Protection District at a regularly scheduled meeting held on October 15, 2026, by the following vote of said Board:

AYES: Kaiserman, Rutherford, Ogan, Vogele, Pethbone, Gilchrest, Connell

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

Chair, Board of Directors

Secretary to the Board

Mickey Kaiserman