El Dorado County Fire Protection District

Annual and Five-Year Findings Reports for Fire Impact Fee Program within the City of Placerville (Account No. 85610012)

FY 2025-26
Final Reports

Prepared for:

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El Dorado County Fire Protection District

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El Dorado County Fire Protection District

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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 El Dorado County Fire Protection District ("District"), adopted and collected by the City of Placerville ("City") as a fire development impact fee under Title 3, Chapter 11 of the Placerville City Code and accounted for in Account No. 85610012.

This Five-Year Findings Report provides the findings required by Section 66001(d)(1) of the Act for Account No. 85610012 for fiscal year ending June 30, 2026. The District's last Five-Year Findings Report for this account was provided for fiscal year ending June 30, 2021.

Background

Section 66006(b)(1) of the Act requires that the following information, entitled "*Annual Report*," be made available to the public for each separate account or fund within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account or fund;
- the amount of the fee;
- the beginning and ending balance of the account or fund;
- the fees collected that year and the interest earned;
- an identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each public improvement that was funded with fees;
- an identification of an approximate date by which construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement identified pursuant to Section 66001(a)(2), and the public improvement remains incomplete;
- an identification of each public improvement identified in a previous report as having sufficient funds collected, and whether construction began on the approximate date noted in that previous report;
- for each such improvement on which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date on which the local agency will commence construction;
- a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be

expended and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest the account or fund will receive on the loan; and

- the amount of refunds made pursuant to Section 66001(e), the number of persons or entities identified to receive those refunds, and any allocations made pursuant to Section 66001(f).

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*," concerning 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 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, Section 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 (FY 2025-26)

In accordance with Government Code Section 66006(b)(1) and (2), the El Dorado County Fire Protection District (the "District") provides the following information for fiscal year 2025-26 for the District's fire impact fee program as adopted and collected by the City of Placerville (the "City") and accounted for in Account No. 85610012.

Description of the Reportable Fee

The District's fire impact fee ("Reportable Fee"), adopted and collected by the City as a fire development impact fee under Title 3, Chapter 11 of the Placerville City Code, will help maintain adequate service levels for fire protection in the District. New development within the City will increase the demand for fire protection services. The Reportable Fee will fund the construction of new or expanded fire facilities, apparatus, vehicles, and equipment necessary to accommodate residential and nonresidential development. The City Council adopted the Reportable Fee on May 25, 2021, and the fee schedule took effect July 24, 2021.

Reportable Fee Amounts

The Reportable Fees in effect at the end of FY 2025-26 are shown below. The City's adopting resolution does not provide for an automatic inflationary adjustment, and the amounts shown are the amounts adopted effective July 24, 2021.

Figure 1 – Reportable Fee Amounts, Effective on June 30, 2026

Land Use Category	Unit	Reportable Fee
Single Family Housing	BSQFT	$1.03
Multi-Family Housing	BSQFT	$1.49
Mobile Home	BSQFT	$1.08
Retail / Commercial	BSQFT	$0.87
Office	BSQFT	$1.19
Industrial	BSQFT	$0.83
Agriculture	BSQFT	$0.53
Warehouse / Distribution	BSQFT	$0.69

Reportable Fee Account Balances

The balance of the Reportable Fee account at the beginning of FY 2025-26 was $624,798.56. At the end of FY 2025-26, the balance of the Reportable Fee account was $799,319.42. The increase in the account balance during the fiscal year is attributable to Reportable Fees collected and interest earned, as no Reportable Fees were expended during the fiscal year.

Reportable Fees Collected and Interest Earned

The amount of Reportable Fees collected during FY 2025-26 was $147,235.97. In addition, $27,284.89 was earned in interest during the fiscal year. The total amount of Reportable Fees and interest collected during FY 2025-26 was $174,520.86.

Use of Reportable Fees

No Reportable Fees were expended on a public improvement during FY 2025-26. No administrative charge was assessed against the account, and no refunds were issued from the account during the fiscal year. Total expenditures from the account for FY 2025-26 were $0.00.

Incomplete Improvements

During FY 2025-26, the District did not determine that sufficient Reportable Fees had been collected to complete financing of an incomplete public improvement. The incomplete improvement identified for this account, the acquisition, relocation, and remodel of Station 26, is described under Anticipated Funding to Complete Financing of Incomplete Improvements below. Its estimated cost exceeds the unexpended balance of the account as of June 30, 2026, and its financing depends on Reportable Fees to be collected in future years and on Reportable Fees accounted for in Account No. 85610010. Accordingly, no approximate date by which construction will commence is identified under Section 66001(e) of the Act for FY 2025-26.

Prior Reported Improvements

No public improvement was identified in a previous annual report for this account as one for which sufficient Reportable Fees had been collected. Accordingly, no improvement requires a report of whether construction began on an approximate date provided in a previous report, and no reason for delay or revised approximate date is required.

Interfund Transfers and Loans

No interfund transfers or loans were made from the Reportable Fee account during FY 2025-26.

Refunds

No refunds were made pursuant to Section 66001(e) of the Act during FY 2025-26, and no allocations were made pursuant to Section 66001(f) of the Act. No other refunds of Reportable Fees were issued from the account during the fiscal year.

Five-Year Findings Report (As of June 30, 2026)

In accordance with Government Code Section 66001(d)(1), the El Dorado County Fire Protection District (the "District") affirmatively demonstrates that it still needs unexpended Reportable Fees to achieve the purpose for which they were initially imposed and that it has a plan on how to use the unexpended balance to achieve that purpose. The Reportable Fee is the District's fire impact fee, adopted and collected by the City of Placerville (the "City") as a fire development impact fee under Title 3, Chapter 11 of the Placerville City Code and accounted for in Account No. 85610012.

Unexpended Reportable Fees

The balance of the Reportable Fee account as of June 30, 2026, was $799,319.42. In accordance with Section 66001(d)(1) of the Act, the findings below are made with respect to the entire unexpended balance, whether committed or uncommitted.

Purpose of the Reportable Fee

The purpose of the Reportable Fee, imposed and collected on new development within the City, is to help maintain adequate levels of service for fire protection provided by the District. New development within the City increases the demand for fire protection services. Reportable Fees fund fire facilities, apparatus, vehicles, and equipment necessary to accommodate growth as it occurs. The District intends to apply the entire unexpended balance to the acquisition, relocation, and remodel of Station 26, which serves the City and the surrounding area, as shown in Figure 2.

The Station 26 improvement consists of the acquisition of a building within the City, the relocation of Station 26 into that building, and the remodel of that building to serve as a fire station. The improvement adds two apparatus bays and eight crew quarters, expanding the District's capacity to house apparatus and personnel within the City. The improvement is undertaken to accommodate the increased demand for fire protection services generated by new development, and not to correct a deficiency in the level of service provided to existing development.

Relationship Between the Reportable Fee and the Purpose for Which It Is Charged

There is a roughly proportional, reasonable relationship between the new 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 within the City generates additional demand for fire services and fire system improvements. Reportable Fees are used to fund these improvements, which are necessary to serve new development in the District. Each development project adds to the incremental need for additional fire protection capacity, and each new project benefits from the expanded fire system capacity. For new development to occur within the City, fire protection facilities, apparatus, vehicles, and equipment must be added in order to provide an adequate level of fire protection service in the District.

Anticipated Funding to Complete Financing of Incomplete Improvements

Station 26 is a single improvement funded from this account and from the District's Reportable Fee account for the area it served prior to May 1, 2026, Account No. 85610010. The District's planned contribution from this account is $888,498.61. Of that amount, $799,319.42 was collected and unexpended as of June 30, 2026, and the remaining $89,179.19 is anticipated from Reportable Fees to be collected in future years.

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 Fee account are shown in Figure 3.

Figure 2 - Anticipated Funding to Complete Financing of Improvements

Incomplete Improvement	Unexpended Reportable Fees[1]	Future Reportable Fees[2]	Reportable Fees, Account No. 85610010[3]	Cal OES Grant[4]	Estimated Cost[5]
Station 26 Acquisition, Relocation, and Remodel	$799,319.42	$89,179.19	$884,807.67	$500,000.00	$2,273,306.28

Source: El Dorado County Fire Protection District

Notes:
[1] Reportable Fees collected and unexpended as of June 30, 2026.
[2] Projected Reportable Fees to be collected after June 30, 2026.
[3] Reportable Fees collected within the area served by the District prior to May 1, 2026 and accounted for in Account No. 85610010.
[4] The District's share of a $1.0 million Cal OES public safety building grant awarded jointly to the District and the City of Placerville for the construction of public safety buildings. The District's share has been received.
[5] Station 26 is funded jointly with Account No. 85610010. The estimated cost and the Cal OES grant appear in the reports for both accounts and are counted once.

Figure 3 - Approximate Dates of Deposit of Anticipated Funding Detailed in Figure 2

Incomplete Improvement	Unexpended Reportable Fees	Future Reportable Fees	Reportable Fees, Account No. 85610010	Cal OES Grant	Construction Completion Date
Station 26 Acquisition, Relocation, and Remodel	Balance as of June 30, 2026	FY 2026-27 through FY 2027-28	FY 2027-28	Received	Fall 2027

Source: El Dorado County Fire Protection District

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