

RESOLUTION NO. 25-14

RESOLUTION OF THE DIXON FIRE PROTECTION DISTRICT REPEALING AND REPLACING RESOLUTION 25-08 ACCEPTING THE ANNUAL FIRE IMPACT FEE REPORT AND FIVE-YEAR FINDINGS REPORT FOR FISCAL YEAR 2024 - 2025

WHEREAS, on August 20, 2025, Resolution No. 25-08 was adopted accepting the Fiscal Year 2024 – 2025 Annual Impact Fee Report; and

WHEREAS, the Fiscal Year 2024 – 2025 Annual Impact Fee Report needs to be amended; and

WHEREAS, the Board of Directors of the Dixon Fire Protection District has reviewed the Fiscal Year 2024 – 2025 Annual Impact Fee Report and Five-Year Finding Report and has determined the information contained herein to be true and correct; and

WHEREAS, the Annual Report and the Five-Year Findings Report were prepared in accordance with Government Code Sections 66006(B)(1) and 66001(d).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Dixon Fire Protection District, that:

1. Resolution No. 25-08 be repealed and replaced with this Resolution No. 25-14.
2. Proposed 2024 – 2025 Annual Impact Fee Report (Exhibit A) and Five-Year Findings Report (Exhibit B) be accepted and that said reports be forwarded to the Solano County Board of Supervisors for review and acceptance.

PASSED AND ADOPTED THIS 19th DAY OF NOVEMBER 2025, BY THE FOLLOWING VOTE:

AYES: Negroni, Seifert, Van Sant

NOES:

ABSENT: Robben

ABSTAIN:

ATTEST:


Board Clerk


Board Chairperson

DIXON FIRE PROTECTION DISTRICT FISCAL YEAR 2024 – 2025 IMPACT FEE REPORT

In accordance with Government Code § 66006(b)(1) and (2), the Dixon Fire Protection District ("District") provides the following information for fiscal year 2024 – 2025 for the District's fire impact development fee ("reportable fee").

A. BRIEF DESCRIPTION OF THE TYPE OF FEE

The reportable fee will help maintain adequate levels of service for fire protection in the District. New development in the District will increase the demand for fire protection services. The impact fees will fund fire facilities and equipment necessary to accommodate residential and non-residential development in the District.

B. THE AMOUNT OF THE IMPACT FEE

The reportable fee in effect at the end of fiscal year 2024 – 2025 was based on the table below:

Dixon Fire Protection District Fee	Type of Development	Impact fee per Square Foot
Single Family Housing	Residential	\$0.80
Multi-Family Housing	Residential	\$0.93
Mobile Home	Residential	\$0.93
Retail / Commercial	Nonresidential	\$0.84
Office	Nonresidential	\$1.14
Industrial	Nonresidential	\$0.90
Agriculture	Nonresidential	\$0.50
Warehouse / Distribution	Nonresidential	\$0.55

The reportable fee was approved by the District Board of Directors ("Board") on April 17, 2024 by Resolution No. 24-06, and adopted by the Solano County Board of Supervisors on December 10, 2024 by Resolution No. 2024-214.

C. BEGINNING AND ENDING BALANCE OF THE ACCOUNT OR FUND

The balance of the capital facilities account at the beginning of fiscal year 2024-25 was \$148,710.41. At the end of fiscal year 2024-25, the balance of the capital facilities account was \$195,366.97.

D. AMOUNT OF FEES COLLECTED AND INTEREST EARNED

The amount of reportable fee revenue collected during Fiscal Year 2024-25 was \$40,176.47. The County of Solano retains an Administrative Fee of 2% of the Total Fees Collected, \$803.54. There was interest collected in the amount of \$7,283.63.

E. IDENTIFICATION OF EACH PUBLIC IMPROVEMENT ON WHICH FEES WERE EXPENDED; THE AMOUNT OF EXPENDITURES FOR EACH IMPROVEMENT, AND THE TOTAL PERCENTAGE OF THE COST OF THE PUBLIC IMPROVEMENT THAT WAS FUNDED WITH THE REPORTABLE FEE

There were no public improvement expenditures during this time period.

F. IDENTIFICATION OF INCOMPLETE PROJECTS

INCOMPLETE PROJECTS

Type	Estimated Cost
Purchase New Type 3 Engine	\$448,009
Replace Water Tender #620	\$450,000
Replace Water Tender #615	\$450,000
Construction Fire Station #82	\$1,000,000
Backup Command Vehicle	\$60,000
Station Alerting System	\$500,000
Station 81 Office Expansion	\$750,000
Replace Engine #600	\$850,000
Replace Ladder Truck #610	\$1,200,000
Station 81 Training Ctr. Expansion	\$2,000,000

G. REFUNDS

There were no fire impact refunds for Fiscal Year 2024-25. No other refunds are required under applicable law.

H. INTERFUND TRANSFERS

There were no interfund loans, transfers, refunds or relocation of funds in Fiscal Year 2024-25.

The Dixon Fire Protection District Board of Directors received and accepted this report at their November 19, 2025 meeting.



Ernest Van Sant, Board Chairperson

11/19/25

Date

DIXON FIRE PROTECTION DISTRICT

Fiscal Year:	FY 24-25
Beginning Balance	\$148,710.41
Reportable Fees Collected*	\$39,372.93
Interest Earned	<u>\$7,283.63</u>
Available Funds	\$195,366.97
Qualified Expenditures**	
None	\$ 0.00
Total Expenditures	<u>\$ 0.00</u>
Ending Balance	<u><u>\$195,366.97</u></u>

* After County's 2% administration fee deducted.

** Expenditures as reported by the DFPD.

DIXON FIRE PROTECTION DISTRICT

FIRE IMPACT FEE PROGRAM FIVE-YEAR FINDINGS REPORT

**FISCAL YEAR ENDING
JUNE 30, 2025**

PREPARED FOR:

**BOARD OF SUPERVISORS
COUNTY OF SOLANO**

PREPARED BY:


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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, every year and every fifth year, certain financial information regarding their development impact fee programs. These reporting requirements are applicable to the fire impact fee (“Reportable Fee”) program of the Dixon Fire Protection District (“District”) that became effective on February 6, 2021, upon adoption by the County of Solano (“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, 2025.

BACKGROUND

Section 66006(b)(1) 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. a brief description of the type of fee in the account.
- B. the amount of the fee.
- C. the beginning and ending balance of the account.
- D. the fees collected that year and the interest earned.
- E. 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 the public improvement that was funded with fees.
- F. (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the

reason for the delay and a revised approximate date that the local agency will commence construction.

- G. 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 that the account or fund will receive on the loan.
- H. The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

The District has prepared a timely Annual Report every fiscal year since fiscal year 2015-16 and the adoption of the fire impact fee program.

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:

- A. Identify the purpose to which the fee is to be put;
- B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- C. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- D. 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.

Five-Year Findings Report (Fiscal Year Ending June 30, 2025)

In accordance with Government Code Section 66001(d)(1), the District affirmatively demonstrates that the District still needs the unexpended fire impact fee revenue 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 FEE FUND BALANCE

The District's fire impact fee ("Reportable Fee") fund balance, as of June 30, 2025, was \$195,367.

PURPOSE OF THE REPORTABLE FEE FUND BALANCE

The purpose of the Reportable Fee imposed and collected on new development within the District is to fund the cost of new or expanded fire protection and emergency response facilities, apparatus, and vehicles, as well as up to 14.8 percent of the cost of apparatus and vehicle replacements attributable to new development, in order to maintain the District's existing level of service. Reportable Fees shall be used to reimburse the District's General Fund for the 2022 purchase of a replacement Type 1 engine, up to the maximum allowable contribution of 14.8 percent of the total purchase price from Reportable Fees (\$115,557). The remaining \$665,235 funded by the District's General Fund is not reimbursable by Reportable Fees in future years. Additionally, Reportable Fees shall be used to reimburse the District's General Fund for a portion of the 2022 purchase of a new Type 3 engine (\$79,810). The District may reimburse the District's General Fund up to \$298,889 with future Reportable Fees for the new Type 1 engine.

RELATIONSHIP BETWEEN UNEXPENDED REPORTABLE FEE BALANCE AND THE PURPOSE OF THE REPORTABLE FEE

There is a reasonable relationship between the unexpended Reportable Fee balance and the purpose of the Reportable Fee, as the additional population and structural area generated by new development have created the need for new or expanded fire protection facilities, apparatus, vehicles, and equipment necessary to maintain the District's existing level of service. The District intends to use the unexpended Reportable Fee fund balance to partially reimburse the District's General Fund for the 2022 purchase of a replacement Type 1 engine and a new Type 1 engine. These apparatus are necessary to serve the Department's expanding service population, including residents and employees, and to protect the additional structural area

consisting of new residential and nonresidential building space created by development within the District.

Such reimbursement is permissible under the Act, which allows a public agency to use development impact fees to reimburse its General Fund for expenditures that funded improvements or equipment identified in the agency's impact fee program, provided that the reimbursed costs are directly related to and proportionate with the impacts of new development. Because the 2022 apparatus purchases were identified as eligible improvements that help the District maintain its adopted level of service in response to new development, reimbursement from the Reportable Fee fund for the proportional share attributable to new growth is consistent with the intent and requirements of the Act.

SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY THE UNEXPENDED REPORTABLE FEE

The estimated cost of the District's incomplete improvements funded by the unexpended Reportable Fee and the sources and amounts of funding anticipated to complete the financing of the incomplete improvements are shown in Figure 1 on Page 6.

APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

The approximate dates on which the funding anticipated to complete the financing of the District's incomplete improvements is expected to be deposited into the Reportable Fee fund is shown in Figure 2 on page 7.



FIGURE 1 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS

Incomplete Improvement	Anticipated Funding Amount					Estimated Cost
	Unexpended Reportable Fees ^{1,2}	Future Reportable Fees ³	District's General Fund Contribution	City of Dixon General Fund Contribution	Grants ⁶	Other
Replacement of Type 1 Engine Purchased in 2022 ¹	\$115,557	\$0	\$665,235	\$0	\$0	\$0
New (Added) Type 3 Engine Purchased in 2022	\$79,810	\$0	\$298,899	\$0	\$0	\$0
TOTAL	\$195,367	\$0	\$964,133	\$0	\$0	\$0
						\$1,159,500

Source: Dixon Fire Protection District

Notes:

¹ Reportable fees unexpended as of June 30, 2025, which shall be used to reimburse the District's General Fund for the 2022 purchase, up to the maximum allowable contribution of 14.8 percent of the total purchase price from Reportable Fees. The remain \$665,235 funded by the District's General Fund is not reimbursable by Reportable Fees in future years.

² Reportable Fees unexpended as of June 30, 2025, which shall be used to reimburse the District's General Fund for a portion of the 2022 purchase. The District may reimburse the District General Fund up to \$298,889 with future Reportable Fees.

³ Fire impact fees collected after June 30, 2025.

⁴ Funding from the District General Fund when the purchase was made in 2022.

⁵ Anticipating funding from the City of Dixon General Fund.

⁶ Anticipated grant proceeds dedicated to the projects indicated.

FIGURE 2 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

Incomplete Improvement	Anticipated Deposit Date of Funding						Construction / Purchase Completion Date
	Unexpended Reportable Fees	Future Reportable Fees	District General Fund Contribution	City of Dixon General Fund Contribution	Grants	Other	
Replacement of Type 1 Engine Purchased in 2022 1	Balance as of June 30, 2025	NA	October 2022	NA	NA	NA	Fall 2022
New (Added) Type 3 Engine Purchased in 2022	Balance as of June 30, 2025	NA	October 2022	NA	NA	NA	Fall 2022

Source: Dixon Fire Protection District

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