

RESOLUTION NO. 19-09

**RESOLUTION ACCEPTING THE DIXON FIRE PROTECTION DISTRICT
ANNUAL FIRE IMPACT FEE REPORT AND
FIVE-YEAR FINDINGS REPORT FOR FISCAL YEAR 2018 - 2019**

WHEREAS, the Board of Directors of the Dixon Fire Protection District has reviewed the Fiscal Year 2018 – 2019 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 was 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 the proposed 2018 – 2019 Annual Impact Fee Report and Five-Year Findings Report be accepted (Exhibit A & B, attached) and that said reports be forwarded to the Solano County Board of Supervisors for review and acceptance.

**PASSED AND ADOPTED THIS 20th DAY OF NOVEMBER 2019, BY THE
FOLLOWING VOTE:**

AYES:	Monk, Negroni, Robben, Seifert
NOES:	None
ABSENT:	None
ABSTAIN:	None

ATTEST:



Board Clerk



Board Chairperson

**DIXON FIRE PROTECTION DISTRICT
FISCAL YEAR 2018 – 2019 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 2018 – 2019 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 2018 – 19 was based on the table below:

Dixon Fire Protection District Fee	Type of Development	Impact fee per Square Foot
Single Family Housing	Residential	\$0.51
Multi-Family Housing	Residential	\$0.91
Mobile Home	Residential	\$0.73
Retail / Commercial	Nonresidential	\$0.56
Office	Nonresidential	\$0.77
Industrial	Nonresidential	\$0.59
Agriculture	Nonresidential	\$0.32
Warehouse / Distribution	Nonresidential	\$0.35

The reportable fee was approved by the District Board of Directors ("Board") on September 10, 2014 by Resolution No. 14-05, and adopted by the Solano County Board of Supervisors on December 9, 2014 by Resolution No. 2014-225

C. BEGINNING AND ENDING BALANCE OF THE ACCOUNT OR FUND

The balance of the capital facilities account at the beginning of fiscal year 2018-19 was \$77,900.18. At the end of fiscal year 2018-19, the balance of the capital facilities account was \$104,476.46.

D. AMOUNT OF FEES COLLECTED AND INTEREST EARNED

The amount of reportable fee revenue collected during Fiscal Year 2018-19 was \$24,147.42. The County of Solano retains an Administrative Fee of 2% of the Total Fees Collected. There was interest collected in the amount of \$2,911.81.

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 funds expended in Fiscal Year 2018-19.

F. IDENTIFICATION OF INCOMPLETE PROJECTS

INCOMPLETE PROJECTS

Type	Estimated cost
Apparatus	\$700,000
Facilities	\$200,000

G. REFUNDS

There were no fire impact refunds for Fiscal Year 2018-19. 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 2018-19.

The Dixon Fire Protection District Board of Directors received and accepted this report at their November 20, 2019 meeting.



Ted Seifert, Board Chairperson



Date

DIXON FIRE PROTECTION DISTRICT

Fiscal Year:	FY 18/19
Beginning Balance	\$77,900.18
Reportable Fees Collected*	\$23,664.47
Interest Earned	\$2,911.81
Available Funds	\$104,476.46
Qualified Expenditures**	
Payoff of 2015 Type 3 Engine	\$0.00
Total Expenditures	\$0.00
Ending Balance	\$104,476.46

* 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, 2019**

PREPARED FOR:

**BOARD OF SUPERVISORS
COUNTY OF SOLANO**

PREPARED BY:


SCI Consulting Group
4745 MANGLES BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

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 9, 2015, 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, 2019.

BACKGROUND

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

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District has prepared a timely Annual Report every fiscal year since fiscal year 2015-16 and the adoption of the new 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:

- 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, 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, 2019)

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, 2019, was \$104,476.46.

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, vehicles attributable to new development in order to maintain the District's existing level of service. Specifically, the District's unexpended Reportable Fee fund balance will partially fund the purchase of a new (added) Type 1 Engine (\$733,740) for the Department.

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

There is reasonable relationship between the unexpended Reportable Fee balance and the purpose of the Reportable Fee, by reason of the fact that the additional persons and structural area created by the development projects that paid the Reportable Fee created the need for new or expanded facilities, apparatus, vehicles, and equipment in order for the District to maintain their level of service. The District intends to use the unexpended Reportable Fee fund balance to partially fund the purchase of a new (added) Type 1 Engine to serve the Department's growing persons (residents and employees) and structural area (living area or nonresidential building area) in which they live or work.

SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY 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 5.

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 6.

FIGURE 1 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS

Incomplete Improvement	Anticipated Funding Amount						Estimated Cost
	Unexpended Reportable Fees ¹	Future Reportable Fees ²	District's General Fund Contribution ³	City of Dixon General Fund Contribution ⁴	Grants ⁵	Other	
New (Added) Type 1 Engine	\$104,476	\$0	\$0	\$629,264	\$0	\$0	\$733,740
TOTAL	\$104,476	\$0	\$0	\$629,264	\$0	\$0	\$733,740

Source: Dixon Fire Protection District

Notes:

¹ Fire impact fees collected and unexpended as of June 30, 2019.

² Fire impact fees collected after June 30, 2019.

³ Anticipated funding from the District General Fund.

⁴ \$366,870 was funded by the City of Dixon General Fund in FY 2018-19. The remaining will be funded by the District's unexpended Reportable Fees and the City General Fund in FY 2019-20.

⁵ 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	
New (Added) Type 1 Engine	Balance as of June 30, 2019	NA	NA	FY 2018-19 and FY 2019-20	NA	NA	Fall 2019

Source: Dixon Fire Protection District

(THIS PAGE INTENTIONALLY LEFT BLANK)