



# OLYMPIC VALLEY PUBLIC SERVICE DISTRICT



EXHIBIT F-1  
15 Pages

## ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR THE FIRE IMPACT FEE PROGRAM

**DATE:** September 24, 2024

**TO:** District Board Members

**FROM:** Brad Chisholm, Fire Chief; Danielle Mueller, Finance and Administration Manager; Charley Miller, General Manager; and Jessica Asher, Program Manager

**SUBJECT:** Annual Report and Five-Year Findings Report for the Fire Impact Fee Program

**BACKGROUND:** Pursuant to the Mitigation Fee Act (AB 1600) codified in Government Code Section 66000 et seq., public agencies are required to adopt a development impact fee when there is a demonstrated reasonable relationship between the development project and the public services being funded. The Olympic Valley Public Services District ("District") has established fire impact mitigation fees for the Olympic Valley Fire Department.

Government Code Sections 66001(d) and 66006(b) require the District to make an annual accounting of fees collected and expended and conduct a Five-Year Findings Report for any remaining funds in the impact fee fund.

**DISCUSSION:** The attached resolution acknowledges the receipt and review of the Annual and Five-Year Findings Reports for Fiscal Year 2023-24. These reports provide an overview of the Fire Impact Fee Program, including an accounting of collected fees, expenditures, and any future improvements or projects to be funded by the fees. No refunds or reallocations of fees are required at this time, and the District is in full compliance with the applicable sections of the Government Code.

Approval of the resolution and subsequent adoption by the Placer County Board of Supervisors later this year will ensure the District remains compliant with Government Code Sections 66006 and 66001 regarding the Fire Impact Fee Program.

**ALTERNATIVES:** 1. Adopt Resolution 2024-28 approving the Annual Report and Five-Year Findings Report for the Fire Impact Fee Program in compliance with Government Code Sections 66006 and 66001 and transmit the Resolution to Placer County for adoption by the Board of Supervisors.

2. Do not Adopt Resolution 2024-28

**FISCAL/RESOURCE IMPACTS:** None.

**RECOMMENDATION:** Adopt Resolution 2024-28 approving the Annual Report and Five-Year Findings Report for the Fire Impact Fee Program in compliance with Government Code Sections 66006 and 66001 and transmit the Resolution to Placer County for adoption by the Board of Supervisors.

**ATTACHMENTS:** Resolution 2024-28  
Annual Report and Five-Year Findings Report for FY 2023-24

**DATE PREPARED:** September 18, 2014

**RESOLUTION 2024-28**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
OLYMPIC VALLEY PUBLIC SERVICE DISTRICT  
APPROVING THE ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT  
FOR THE FIRE IMPACT FEE PROGRAM  
IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001**

**WHEREAS**, the Olympic Valley Public Service District (District) is a public agency organized pursuant to California Water Code §30000, et seq; and

**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 County of Placer, at the request of the Olympic Valley Public Services District (“District”), has established fire impact mitigation fees (“Reportable Fees”) for the Olympic Valley Fire Department (“Department”) within the District’s boundaries; and

**WHEREAS**, Government Code Sections 66001(d) and 66006(b) require the District to make an annual accounting of the Reportable Fees collected and expended and to make additional findings every five years if there are any funds remaining in the Reportable Fees fund at the end of the prior fiscal year; and

**WHEREAS**, pursuant to Government Code Section 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete improvements, and any improvements remain incomplete; and

**WHEREAS**, the District’s Annual and Five-Year Findings Reports for the Fire Impact Fee Program, FY 2023-24 (“Reports”) contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Sections 66006 and 66001.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Olympic Valley Public Service District makes the following finds and takes the stated actions regarding the program as required by and in accordance with Government Code Section 66006(b):

- 1) The Board finds and determines that the foregoing recitals and determinations are correct.
- 2) Pursuant to Government Code Section 66001(d), the Board reviewed the Five-Year Findings Report, which is incorporated by this reference and contains the following proposed findings:
  - A) Identification of the purposes to which the Reportable Fees are to be put;
  - B) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
  - C) Identification of all sources and amounts of funding anticipated to complete incomplete improvements of the District; and
  - D) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective District account(s).

- 3) Pursuant to Government Code Sections 66006(b)(1) and (2), the Board reviewed the Annual Report, which is incorporated by this reference and contains the following proposed findings:
  - A) A brief description of the type of Reportable Fees in the Reportable Fees fund;
  - B) The amount of the Reportable Fees;
  - C) The beginning and ending balance of the Reportable Fees Account;
  - D) The amount of Reportable Fees collected and the interest earned;
  - E) An identification of each improvement on which Reportable Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the improvement that was funded with Reportable Fees;
  - F) An identification of an approximate date by which the construction of the improvement will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete improvement, as identified in Section 66001(a)(2), and the improvement remains incomplete;
  - G) A description of each interfund transfer or loan made from the Reportable Fees fund, including the improvement on which the transferred or loaned Reportable 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 Reportable Fees fund will receive on the loan; and
  - H) The amount of refunds made pursuant to Section 66001(e) and any allocations pursuant to Section 66001(f).
- 4) The findings required by Government Code Section 66001(d) are made at the same time as the findings that information required by Government Code Section 66006(b).
- 5) The Board determines that the District is in compliance with Government Code Section 66000, et seq., regarding the receipt, deposit, investment, expenditure, and refund of Reportable Fees received and expended relative to improvements for Fiscal Year 2023-24.
- 6) The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code Sections 66001(e) and 66006(b)(1)(H), are deemed payable at this time for Fiscal Year 2023-24.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of September, 2024 at a regular meeting of the Board of Directors of the Olympic Valley Public Service District, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTEST:

\_\_\_\_\_  
Dale Cox, Board President

\_\_\_\_\_  
Jessica Asher, Board Secretary



# **OLYMPIC VALLEY PUBLIC SERVICES DISTRICT**

## **ANNUAL AND FIVE-YEAR FINDINGS REPORTS FOR FIRE IMPACT FEE PROGRAM**

FY 2023-24  
FINAL REPORT

PREPARED FOR:

**OLYMPIC VALLEY PUBLIC SERVICES DISTRICT  
BOARD OF DIRECTORS**

AND

**COUNTY OF PLACER  
BOARD OF SUPERVISORS**

PREPARED BY:

  
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## EXECUTIVE SUMMARY

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### 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 Olympic Valley Public Services District’s (“District”) Olympic Valley Fire Department (“Department”) adopted by the County of Placer (“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, 2024.

### BACKGROUND

Section 66006(b) of 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.

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.



## **ANNUAL REPORT (FISCAL YEAR 2023-24)**

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In accordance with Government Code Section 66006(b)(1) and (2), the Olympic Valley Public Services District ("District") provides the following information for fiscal year 2023-24 for the Olympic Valley Fire Department ("Department") Fire Impact Fee Program.

### **BRIEF DESCRIPTION OF THE REPORTABLE FEE**

The Department's fire impact fee ("Reportable Fee") will help maintain adequate service levels for fire protection in the Department. New development in the Department will increase the demand for fire protection services and associated facilities. The Reportable Fee will fund the construction of new or expanded fire facilities, apparatus, and equipment necessary to accommodate residential and nonresidential development in the District.

### **REPORTABLE FEE AMOUNTS**

The District's Reportable Fees in effect at the end of fiscal year 2023-24 were \$500 per bedroom for residential and \$1.08 per square foot for commercial.

### **REPORTABLE FEE ACCOUNT BALANCES**

The balance of the Reportable Fee account at the beginning of fiscal year 2023-24 was \$196,972.55. At the end of fiscal year 2023-24, the balance of the Reportable Fee fund was \$206,162.55.

### **REPORTABLE FEES COLLECTED AND INTEREST EARNED**

The amount of Reportable Fees collected during fiscal year 2023-24 was \$5,500. In addition, it is estimated that \$6,000 was earned in interest during the fiscal year. The total amount of Reportable Fees and interest collected during fiscal year 2023-24 was \$11,500.

### **USE OF REPORTABLE FEES**

Reportable Fees were expended on Fire Impact Fee Nexus Study in FY 2023-24. The progress payment was \$2,310.

### **IDENTIFICATION OF INCOMPLETE IMPROVEMENTS**

The District's Fire Impact Fee Nexus Study shall be completed in FY 2024-25 at a remaining cost of \$27,070.

### **INTERFUND TRANSFERS AND LOANS**

There were no other interfund transfers or interfund loans from the Reportable Fee fund in fiscal year 2023-24.

**REFUNDS**

The District issued no refund of Reportable Fees in fiscal year 2023-24.

## **FIVE-YEAR FINDINGS REPORT (AS OF JUNE 30, 2024)**

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In accordance with Government Code Section 66001(d)(1), the Olympic Valley Public Services District (the “District”) affirmatively demonstrates that the Olympic Valley Fire Department (“Department”) still needs unexpended fees to achieve the purpose for which it was initially imposed, and that the Department has a plan on how to use the unexpended balance to achieve that purpose.

### **UNEXPENDED REPORTABLE FEES**

The District’s Fire Impact Fee (“Reportable Fee”) fund balance as of June 30, 2024, was \$206,162.55.

### **PURPOSE OF THE REPORTABLE FEE**

The purpose of the Reportable Fee, imposed and collected on new development within the District, 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 fee will ensure that new development will not burden existing development with the cost of expanded facilities, apparatus, and equipment required to accommodate growth as it occurs within the District. Specifically, the Department intends to put the unexpended Reportable fees towards a new utility vehicle and equipment (\$82,000), new OHV Rescue (\$50,000), new E-Bikes (\$14,000), new training facility and equipment (\$40,000), and a Fire Impact Fee Nexus Study and Reports (\$29,380).

### **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 in the Department’s service area will generate additional demand for fire services and fire system improvements. The fire impact fees will be used to fund these improvements, which are necessary to serve new development in the District. Each development project will add to the incremental need for additional fire protection capacity, and each new project will benefit from the expanded fire system capacity. For the new development to occur in the District, fire protection facilities, apparatus, vehicles, and equipment must be added in order to the Department to maintain its existing level of service.

### **ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS**

The estimated cost of the Department’s incomplete improvements 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 financing of the Department's incomplete improvements is expected to be deposited into the Reportable Fees 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
	Expended Prior to June 30, 2024 <sup>1</sup>	Unexpended Reportable Fees <sup>2</sup>	Future Reportable Fees <sup>3</sup>	General Fund Contribution <sup>4</sup>	
New (Added) Utility Vehicle and Equipment	\$0	\$75,093	\$0	\$6,907	\$82,000
New (Added) OHV Rescue and Equipment	\$0	\$50,000	\$0	\$0	\$50,000
New (Added) E-Bike (x2) and Equipment	\$0	\$14,000	\$0	\$0	\$14,000
New (Added) Training Facility and Equipment	\$0	\$40,000	\$0	\$0	\$40,000
Fire Impact Fee Nexus Study and Reports	\$2,310	\$27,070	\$0	\$0	\$29,380
<b>TOTAL</b>	<b>\$2,310</b>	<b>\$206,163</b>	<b>\$0</b>	<b>\$6,907</b>	<b>\$215,380</b>

Source: Olympic Valley Public Services District

Notes:

<sup>1</sup> Reportable fees from the prior fee program expended prior to June 30, 2024.

<sup>2</sup> Reportable fees collected and unexpended as of June 30, 2024.

<sup>3</sup> Projected reportable fees to be collected after June 30, 2024.

<sup>4</sup> Anticipated funding from the District General Fund Budget that is funded generally through property taxes.

**FIGURE 2 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING DETAILED IN FIGURE 1**

Incomplete Improvement	Anticipated Deposit Date of Funding			Construction Completion / Purchase Date
	Unexpended Reportable Fees	Future Reportable Fees	General Fund Contribution	
New (Added) Utility Vehicle and Equipment	Balance as of June 30, 2024		FY 2024-25	Fall 2025
New (Added) OHV Rescue and Equipment	Balance as of June 30, 2024			Spring 2025
New (Added) E-Bike (x2) and Equipment	Balance as of June 30, 2024			Fall 2024
New (Added) Training Facility and Equipment	Balance as of June 30, 2024			Fall 2024
Fire Impact Fee Nexus Study and Reports	Balance as of June 30, 2024			Fall 2024

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