

RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, the Mitigation Fee Act, California Government Code sections 66000-66025, allows the establishment of a development impact fee as a condition of approval where the purpose and use of the fee are identified and a reasonable relationship between the fee and the type of development on which the fee is imposed is demonstrated (Gov. Code subdivision 66001(a)); and

WHEREAS, the County of El Dorado has adopted Ordinance No. 5057, codified in Title 13, Chapter 20 (sections 13.20.010 to 13.20.050) of the El Dorado County Code, which authorizes the Board of Supervisors to establish development impact mitigation fees for parks and recreation applicable to new development within the unincorporated area of the County, in order to fund capital facilities improvements and equipment acquisition for the provision of park and recreation services necessitated by new development within a community services district, a recreation and park district or other public entity authorized by law to provide public recreation by means of parks; and

WHEREAS, the County of El Dorado, at the request of the Georgetown Divide Recreation District (“District”), has established such impact fees within the District’s boundaries; and

WHEREAS, the Mitigation Fee Act requires a local agency that has adopted impact fees in accordance with the Mitigation Fee Act to make certain findings with respect to the unexpended portion of the account or fund, whether committed or uncommitted, for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter (Gov. Code subdivision 66001(d)); and

WHEREAS, District has prepared and provided the attached report, labeled “Exhibit A,” hereinafter referred to as “Report,” which District has determined provides the required information to support the findings required by the Mitigation Fee Act (Gov. Code subdivision 66001(d)); and

WHEREAS, these findings are being made in connection with the public information required by subdivision (b) of section 66006 and that public information is incorporated by reference herein; and

WHEREAS, the first deposit of fee revenue into the District account was made in Fiscal Year 2012-13, and these five-year findings pertain to the balance in the account at the end of Fiscal Year 2022-23 (July 1, 2022 through June 30, 2023).

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby accepts the Report provided by District and incorporates it by reference herein, and finds that the Report provides sufficient information with regard to the unexpended balance in the District’s Development Impact Mitigation fund or account to support the following findings as required by the Mitigation Fee Act:

- A. The adoption of this resolution is not a “project” for purposes of the California Environmental Quality Act (“CEQA”) because the resolution relates to a financial reporting requirement and does not authorize or commit the County to a particular project, thus is exempt as an ongoing administrative activity or funding activity pursuant to CEQA Guidelines subsections 15378(b)(2) and (b)(4) and is otherwise exempt under the common sense exemption in CEQA Guidelines subsection 15061(b)(3).

- B. The purpose to which the fee is to be put has been adequately identified as set forth in the Report, and is functionally equivalent to the use(s) identified at the time the fee was established;
- C. As reflected in the Report, a reasonable relationship exists between the fee and the purpose for which it is charged;
- D. As of the end of FY 2022-23, the impact fee account (Fund 8460, Org 84600604) held \$292,125.69, and as reflected in the Report, all sources and amounts of funding anticipated to complete financing in incomplete improvements have been identified; and
- E. As reflected in the Report, the approximate dates on which the funding necessary to fund incomplete projects will be deposited into the appropriate account or fund have been identified.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the ____ day of _____, 20__, by the following vote of said Board:

Attest:	Ayes:
Kim Dawson	Noes:
Clerk of the Board of Supervisors	Absent:

By: _____
Deputy Clerk
Chair, Board of Supervisors

GEORGETOWN-DIVIDE RECREATION DISTRICT

ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR PARK IMPACT FEE PROGRAM

FY 2022-23
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
GEORGETOWN-DIVIDE RECREATION DISTRICT**

PREPARED BY:


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FAIRFIELD, CALIFORNIA 94534
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GEORGETOWN-DIVIDE RECREATION DISTRICT

BOARD OF DIRECTORS

Aloha Adams

Lisa Gillard

Duane Stigen

Kris Syversen

Kim Taylor

GENERAL MANAGER

Alana Jenkins

STAFF ADVISOR

Jacqui Brunton

IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

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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 Park Impact Fee ("Reportable Fee") program of the Georgetown-Divide Recreation District ("District") adopted by the County of El Dorado ("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 Park Impact Fee Fund for fiscal year ending June 30, 2023. The District's last Five-Year Findings Report for their Park Impact Fee Fund was provided for fiscal year ending June 30, 2018.

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*," 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, a 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 (FISCAL YEAR 2022-23)

In accordance with Government Code Section 66006(b)(1) and (2), the Georgetown-Divide Recreation District (the "District") provides the following information for fiscal year 2022-23 for the District's park impact fee ("Reportable Fee").

BRIEF DESCRIPTION OF THE REPORTABLE FEE

The purpose of the Reportable Fee imposed and collected on new residential development within the District is for the development of parks and recreational facilities to meet the needs of the new residential population generated by new residential development. The park impact fees ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the District.

REPORTABLE FEE AMOUNTS

The current Reportable Fees in effect at the end of fiscal year 2023-24 were \$4,245 per single-family home, \$3,508 per multi-family unit, and \$4,170 per mobile home. The Reportable Fee was approved by the District Board of Directors on November 20, 2008, by Resolution 8.11.1 and the subsequent phasing plan on April 28, 2009, by Resolution No. 09.4.1 and by the County Board of Supervisors on October 27, 2009, by Resolution No. 236-2009.

REPORTABLE FEE ACCOUNT BALANCES

The balance of the Reportable Fee account at the beginning of fiscal year 2022-23 was \$229,434.99. At the end of fiscal year 2022-23, the balance of the Reportable Fee fund was \$292,125.69.

REPORTABLE FEES COLLECTED AND INTEREST EARNED

The amount of Reportable Fees collected during fiscal year 2022-23 was \$58,980.00. In addition, \$4,300.50 was earned in interest during the fiscal year. The total amount of Reportable Fees and interest collected during fiscal year 2022-23 was \$63,280.50.

USE OF REPORTABLE FEES

For fiscal year 2022-23, Reportable Fees were expended on no improvements. The County's 1% fee for administration of the fee program totaled \$589.80 and was funded 100% with Reportable Fees.

COMMENCEMENT DATE FOR CONSTRUCTION OF INCOMPLETE IMPROVEMENTS

There are no incomplete improvements from the Reportable Fee fund in fiscal year 2022-23.

INTERFUND TRANSFERS AND LOANS

There were no other interfund transfers or interfund loans from the Reportable Fee fund in fiscal year 2022-23.

REFUNDS

The District issued no refund of Reportable Fees in fiscal year 2022-23.

FIVE-YEAR REPORT (AS OF JUNE 30, 2023)

In accordance with Government Code Section 66001(d)(1), the Georgetown-Divide Recreation District (the "District") affirmatively demonstrates that the District still needs unexpended Park Impact Fees 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 FEES

The District's Park Impact Fee ("Reportable Fee") fund balance as of June 30, 2023, was \$292,125.69.

PURPOSE OF THE REPORTABLE FEE

The purpose of the Reportable Fee imposed and collected on new residential development within the District is for the development of parks and recreational facilities to maintain the District's existing level of service. The park impact fees ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the District.

Specifically, the District intends to put the unexpended Reportable fees towards phase 2 of the Greenwood Park Expansion at an estimated total cost of \$400,000.

RELATIONSHIP BETWEEN THE REPORTABLE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

There is a roughly proportional, reasonable relationship between the new residential development upon which the Reportable Fees are charged and the need for additional park and recreational facilities by reason of the fact that new residential development in the District will generate additional demand for park and recreational services and improvements. The park impact fees will be used to fund new or expanded park and recreational facilities in order to accommodate the new residents generated by new development. Each residential development project will add to the incremental need for additional park and recreational capacity, and each new development project will benefit from the new park and recreational improvements. For the new residential development to occur in the District, park and recreational facilities must be expanded in order for the District to maintain its existing level of service.

ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS

The District plans to expand Greenwood Park. Phase 2 improvements are estimated to be \$400,000. Phase 2 improvements will be funded with unexpended Reportable Fees (\$292,125.69) and future Reportable Fees (\$107,874.31).

APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

The Greenwood Park Expansion Phase 2 project will be completed by Spring 2025. The District has unexpended Reportable Fees in its account as of June 30, 2023. The District anticipates collecting at least \$55,000 annually in park impact fees over the next two fiscal years. Unexpended Reportable Fees and two years of future park impact fees will complete the needed funding for the project.

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Legistar No.: 23-1940

Resolution No.: _____

RESOLUTION ROUTING SHEET

Date Prepared: 10/23/2023

Need Date: 11/13/2023

PROCESSING DEPARTMENT:


Department: CAO

Contact Name: Tara Stout

Phone: X5401

Email Address: tara.stout@edcgov.us

Department Head Signature: Tara Stout

 Digitally signed by Tara Stout
Date: 2023.10.23 11:14:36 -07'00'

Requesting Department: CAO

Org Code: 0200000

Service Requested: Resolution Review


Description:

Review the impact fee five-year findings resolution for Georgetown Divide Recreation District

COUNTY COUNSEL:

Approved: Disapproved: Date: 11/13/23

County Counsel Signature: David Livingston

 Digitally signed by David Livingston
Date: 2023.11.13 17:25:52 -08'00'

County Counsel Comments:

Approved as to form only.

HR APPROVAL: N/A (Resolution)

RISK MANAGEMENT: N/A (Resolution)

PLEASE EMAIL CHANGES/APPROVAL TO DEPARTMENT CONTACT