Esparto Fire Protection District
Annual and Five-Year Developer Fee Report
Fiscal Year 2023-2024

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Esparto Fire Protection District's Restricted Development Fee Reserve Account be made available to the public within 180 days, after the end of each fiscal year.

Government Code 66001 requires a five-year report if there are any funds remaining in the Fund at the end of the prior fiscal year. The five-year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements.

Esparto Fire Protection District has combined both reports and will complete them annually. The following report is provided to answer specific questions required by the statute.

Developer Fee Financial Report Fiscal Year

The following report is provided to reflect the specific financial activity that has occurred during FY 2023-24 . Government code 66006(b) defines the information that must be included in this report.

a) Provide a brief description of the type of fee in the account or fund:

The Development Fee 401327-0000 Income Account is used to delineate the developer fee collections from all other revenues the District collects.

b) Provide the amount of the fee:

On October 13, 2022, the Board of Commissioners approved Resolution No. 22-04, *Resolution to the Yolo County Board of Supervisors the Adoption of the Development Impact Fee Study and Increasing the Development Impact Fees for All Development Within The Boundaries of the Esparto Fire Protection District,* Pursuant to Section 66001 of the Government Code. On December 6, 2022, the Yolo County Board of Supervisors approved a Resolution #22-166 Approving a Revised Development Impact Fee for the Esparto Fire Protection District. Pursuant to the sixty-day waiting period, this rate was implemented on March 1, 2023.

Fee Type	Fee per Square Foot
Residential & Non-Residential:	$1.48

c) Provide the beginning and ending balance of the account or fund:

The July 1, 2023 beginning balance was $71,096
The June 30, 2024 ending balance was $128,880

d) Provide the amount of the fees collected and the interest earned:

Residential & Non-Residential Fees	$54,031
Interest	$ 3,753
Total Income	**$57,784**

e) Identify 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.

There are no public improvement projects that fees were expended on during 2023-24.

Expense	Amount Expended	Percentage of Cost Funded by Developer Fees
	$0	0%
Total Expenditures	**$0**	

f) Identify 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.

There are no projects that are within these criteria.

g) Describe 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, and, in the case of an inter-fund 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.

There were no inter-fund transfers or loans made.

h) Provide the amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

No refunds were issued during FY 2023-24.

Five-Year Financial Report

Government Code 66001 requires that for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings 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.

See table below under item (d) below.

b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

See table below under item (d) below.

c) Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements identified in paragraph (2) of subdivision (a).

See table below under item (d) below.

d) Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund.

See table below.

Potential Projects	Relationship to Developer Fee	Funding Sources	Estimated	Date Fee will be deposited into appropriate fund
Purchase Type 2 Water Tender	Purchase new apparatus to meet the demands of fire & medical aid response	Developer Fees	$275,000	To be determined
Purchase Type 5 Engine	Purchase new apparatus to meet the demands of fire & medical aid response	Developer Fees	$250,000	To be determined
Fire Station Upgrade	Expand & upgrade existing station to serve the fire & emergency medical service demands	Developer Fees	$3,000,000	To be determined

Any members of the public desiring more detailed information regarding developer fees may contact the Esparto Fire Protection District's Fire Chief. Please refer to the 2022 Esparto Fire Protection District Development Impact Fee Study Fire Facilities for further explanation on the fees charged.