

DEVELOPMENT IMPACT FEE STUDY FIRE FACILITIES



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SECTION 1: EXECUTIVE SUMMARY

The Penryn Fire Protection District (the "District") provides fire protection, fire prevention, emergency medical to the unincorporated community of Penryn, as well as portions of Placer County.

This study is intended to update the development impact fee imposed by the District. This report summarizes an analysis of the need for fire facilities and equipment to accommodate new development within the District's boundaries and documents a reasonable relationship between new development, the fee, and the facilities and capital equipment to be funded.

Placer County has and will continue to experience growth. As a consequence, local public works are faced with the challenge of providing service to an expanding customer base with limited resources for upgrading the infrastructure necessary to accommodate such expansion. The District too faces the challenge of providing fire facilities and services to service new development within its boundaries. The impact fees collected as a result of new construction provides a funding source for the construction of fire facilities and purchase of vehicles and equipment necessary for this purpose.

This report updates the development impact fee based on the current values of all fire equipment and facilities necessary to protect current residents at current service levels. This fee is translated into a per square foot cost that is imposed on any new construction which may occur. Impact fees paid will allow for the District to provide the necessary facilities, vehicles, and equipment necessary to maintain current service levels.

This report supports the adoption of a development impact fee for fire facilities of **\$1.84** per square foot of new construction. This fee is in compliance with the Mitigation Fee Act (California Government Code Section 66000 et. seq.), and this report substantiates the findings required by the Act.

Upon the submittal of this report to the District, it is incumbent upon the District Board of Directors (the "Board"), assisted by staff, to review and evaluate the report for accuracy and agreement with the conclusions presented. Once the Board is satisfied that the legislative requirements of Government Code Section 66000 et. seq. are met and the fee adjustment recommendations are valid, the Board shall submit a recommendation regarding the fee adjustments to the Placer County Board of Supervisors for enactment.

After accepting and considering public input, the County Board of Supervisors shall vote to approve the findings and a resolution to set the appropriate fees. If accepted, the fees would be imposed pursuant to the County's development "police powers" under Article XI, section 7, of the California Constitution.

SECTION 2: THE MITIGATION FEE ACT

In 1987, the California Legislature adopted Assembly Bill 1600 which established a uniform process for formulating, adopting, imposing, collecting, accounting for, and protesting impact fees. In order to impose an impact fee, a local agency must go through a process to establish a reasonable relationship between a development project and the public improvement for which the development fee is charged.

The most important part of AB 1600 is the requirement for findings that connect any impact stemming from a development project to the type and amount of the fee imposed or what is commonly referred to as the "Nexus" requirement. Government Code Section 66001 states that after January 1, 1989, in any action "establishing, increasing, or imposing a fee as a condition of approval of a development project," the local agency shall do all of the following:

- 1) Identify the purpose of the fee.
- 2) Identify how the fee is to be used. If the use is for financing public facilities, the facilities shall be identified.
- 3) Determine how a reasonable relationship exists between the fee's use and the type of development project on which the fee is imposed.
- 4) Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
- 5) Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

Purpose of the Fee

The purpose of this development impact fee is to ensure that new development within the District pays its proportionate share of the capital investments to be made by the District along with its share of future capital costs, which are necessary to provide fire protection, fire suppression and other fire safety services adequate to accommodate a growing service population. The District is prudent in requiring that new development not burden existing property owners with the cost of public facilities required to accommodate growth. The District can further this objective through the imposition of development impact fees. The purpose of the development impact fee is to implement this policy by providing a funding source from new development for capital improvements to serve that development. The fee helps to ensure that the level of service is maintained as new development offsets the increased costs of providing service as growth occurs.

Use of the Fee

The development impact fee will fund new construction of fire stations, apparatus, vehicles, and capital equipment needed to serve new development. All facilities and capital equipment will be located within the boundaries of the District. As detailed in the following sections of this report, these facilities include:

- ◆ land for new fire stations
- ◆ fire station construction or expansion
- ◆ fire apparatus acquisition
- ◆ vehicle acquisition
- ◆ capital equipment acquisition
- ◆ financing costs associated with the above listed capital expenditures

This report provides the cost estimates for projected facility needs.

Benefit Relationship

The District will restrict fee revenues to the acquisition of land, construction/reconstruction/expansion of buildings, and purchase of apparatus, vehicles and capital equipment, and related financing costs to serve new development. Fire facilities and capital equipment funded by the fee will further the District-wide network of services accessible to the additional residences and businesses associated with new development. Thus, there is a reasonable relationship between the use of fee revenues and the residential and non-residential types of new development that will pay the fee.

Burden Relationship

The purpose of assessing an impact fee is to provide the capital resources necessary to sustain a constant level of service for fire protection, emergency medical response, rescue and extrication, containment and mitigation of hazardous materials exposure, and other life safety services that is required of a growing service population. Based on the District's historical experience in responding to calls for service among the varying types of development in its boundaries, it is appropriate to assess the on fee on a uniform basis in order to share the costs on a pro rata basis among existing and new development. Thus, there is a reasonable relationship between the use of the fee and the type of development served by the capital resources funded by the fee.

Proportionality

The reasonable proportionality relationship can be established by identifying the facility costs attributable to future development, then establishing fee rates that allocate those costs in proportion to the demands created by each type of development project. The fee apportions costs between the existing population and new development in a manner proportional to their contribution of the need for that facility. Further, fees are imposed based on building size as measured by habitable and enclosed square feet of each building. Thus, larger buildings that

have a greater demand for fire service and related capital facilities and equipment pay a proportionately higher fee than smaller buildings.

Other Requirements of AB 1600

In addition to the Nexus requirements, AB 1600 also outlines the accounting for future revenue received through imposition of impact fees on new construction projects. AB 1600 requires that upon receipt of a fee, the local agency deposit into a separate capital facilities account or fund, in a manner to avoid any commingling of the fees with other revenues and funds of the agency, and expend the fees solely for the purpose for which the fee was collected. Interest gained on the capital facilities accounts or funds shall be separated, accounted for, and expended in the same manner.

The agency Board shall make findings once each fiscal year with respect to any portion of the fee remaining unexpended or uncommitted in its account five or more years after the deposit of the fee. The finding shall identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it was charged.

The agency shall refund to the current record owner(s) of the project, on a prorated basis, the unexpended or uncommitted portion of the fee, with interest, for which the required findings cannot be made. Upon certain circumstances, with appropriately noticed hearings, the legislation allows alternative actions.

The agency shall annually adopt and update, by resolution at a publicly noticed hearing, any capital improvement plan defined in this legislation.

SECTION 3: METHODOLOGY FOR IMPACT FEE STUDY

Development impact fees are calculated to fund the capital needs that are a direct result of growth due to new development. In order to fund the improvements needed due to growth occurring within the District, it is necessary to determine what the appropriate fee should be. There are four basic steps followed in the calculation of any development impact fee, these include:

1. Prepare growth projections;
2. Identify facility standards;
3. Determine the amount and cost of facilities required to accommodate new development based on facility standards and growth projections;
4. Calculate the public facilities fee by allocating the total cost of facilities per unit of development (on a square foot basis).

Facility Standards Methodology

One important issue in development impact fee studies is the identification of facility standards. Facility standards determine new development's total need for new facilities and each development unit's fair share of those needs. Standards also ensure that new development does not fund deficiencies associated with existing development.

The District will determine the size and location of fire stations, vehicles, and equipment necessary to ensure they will be sufficient to accommodate the personnel needed to serve the amount of new development anticipated. This study uses the District's existing inventory of facilities, vehicles, and equipment combined with planned facilities needed to accommodate future development as the District's facilities standard. The District's existing inventory of facilities, vehicles, and equipment serves the entire District and will serve future development. Further, additional facilities, vehicles, and equipment will be needed to serve the anticipated future service population because of new development.

The District currently provides fire and emergency response services to a large response area. Given the District's size and protection facilities, vehicles, and equipment available at any one time, it is understandable that new construction will only exacerbate the protection challenges of the District. Given such facts, the District has determined that current service levels will be used as a benchmark and that new construction will not adversely affect these service levels.

To mitigate new construction's impact on the District's service capabilities, new development must be required to pay development impact fees. Assuming that the current levels of service being provided to the District's residents are to be considered the standard, any additional construction within the District's boundaries which requires fire or emergency response services, will pay an impact fee that is proportionate to such service. Given the existing demands placed on the District, existing stations, vehicles, and equipment should not be

utilized to accommodate new construction at the expense of existing service levels. To offset the impact, the development impact fees will be used to construct or purchase new facilities, vehicles, and equipment necessary to accommodate such growth.

The District's inventory of existing and planned fire facilities was used as part of the basis for calculating the District's facility standard. This standard is used to determine new development's fair share obligation for expanded facilities as growth occurs. The District's existing fire protection facilities described in this Report currently serve the entire District. The facility standard utilized in this study will specifically benefit any new development that will occur within the District as it will fund the expansion of facilities at the same standard currently serving existing development.

The District has the flexibility to alter the list of necessary facilities shown in this report as conditions change. If the overall cost of facilities necessary to mitigate the anticipated residential and commercial growth is altered significantly then the District should update this fee program to incorporate those changes.

SECTION 4: PREVIOUS STUDIES/CURRENT FEES

The Penryn Fire Protection District's previous development impact fee study was prepared in October 2014. Based upon the analysis performed by Willdan Financial Services, the development impact fees for fire facilities, shown in *Table 1* below, were recommended.

TABLE 1

Current Impact Fees	
Construction Type	Impact Fee per Square Foot
Residential	\$0.96
Retail	\$1.33
Office	\$1.27
Industrial	\$0.69
Agriculture	\$0.59

Source: Penryn Fire Protection District

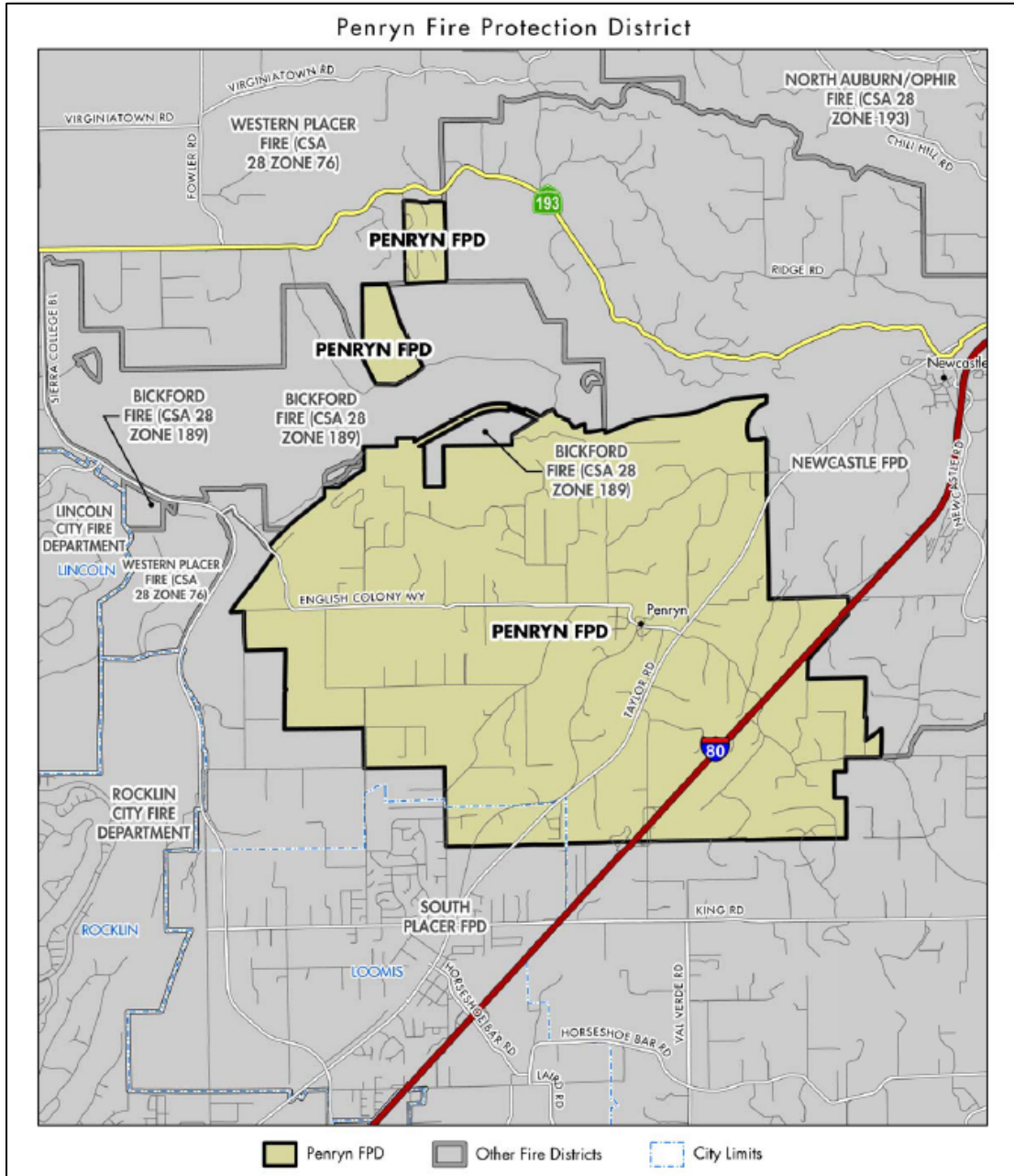
Capitol Public Finance Group, LLC was contracted by the Penryn Fire Protection District to provide this updated Development Impact Fee Study. This study is intended to establish the legal and policy basis for the calculation and imposition of impact fees on all new development within the District. The study will analyze the impact of recent and future construction on the needs of District, evaluate the existing mitigation program that was adopted in October 2014, and consider the changes that have occurred in the development community since the study was completed.

Ultimately, this study will demonstrate the need for an adjustment to the development impact fee due to the increasing amount of development within the District's boundaries and the rapidly increasing cost of building public facilities.

SECTION 5: DISTRICT DEMOGRAPHIC DATA

The District is located 30 miles east of Sacramento and serves the unincorporated town of Penryn, as well as unincorporated portions of Placer County. As shown in *Figure 1*, the District is located south of Highway 193, north of the Town of Loomis.

FIGURE 1



The District was established in 1924, and is responsible for the protection of a variety of geographical areas, ranging from residential neighborhoods, commercial and industrial buildings, rural areas, as well as portions of Interstate 80, the east and west bound Union

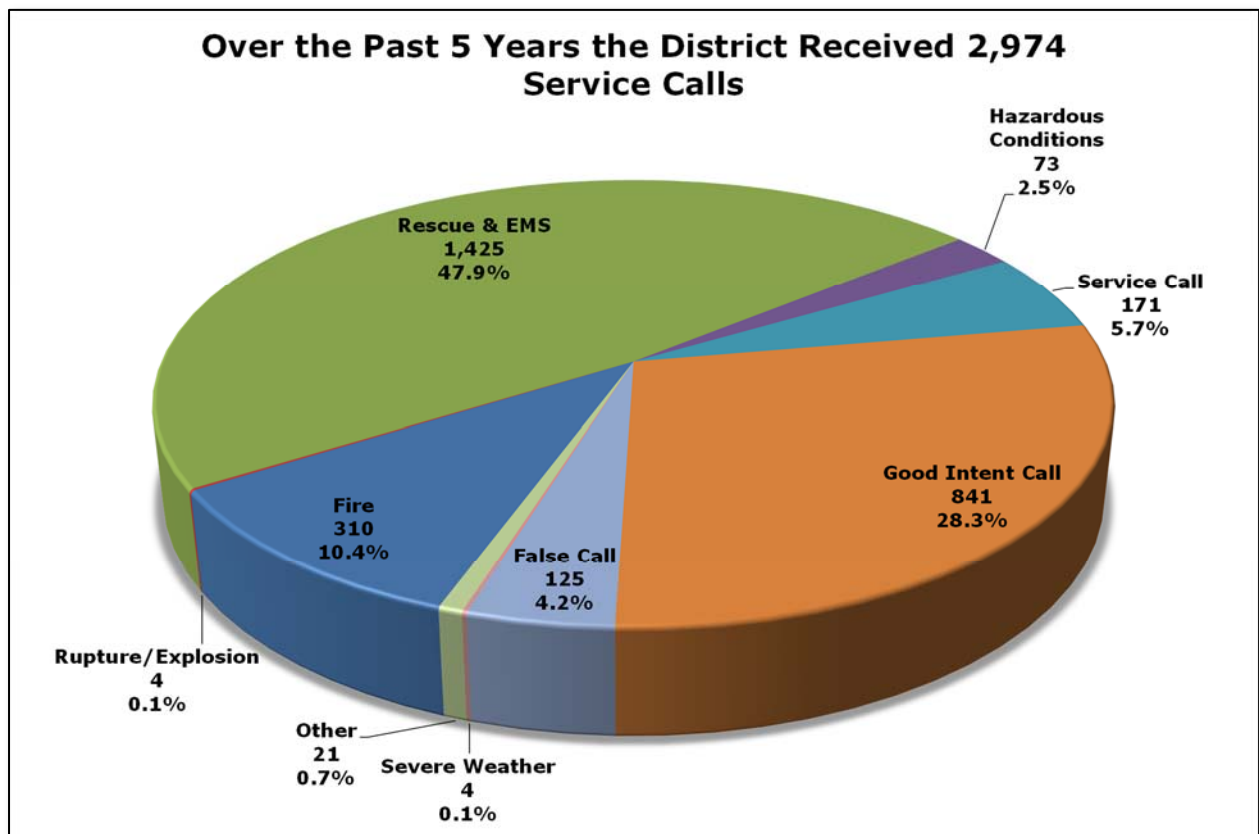
Pacific rail lines and an underground petroleum pipeline. The District covers 10.5 square miles and serves a population of approximately 6,000 people residing in almost 1,400 housing units.

Other District Information

The District provides a full range of services, including fire prevention, fire suppression, and emergency medical response in addition to a variety of other miscellaneous requests. The District is a Special District, a self-governed agency led by a five-member Board of Directors, and is composed of 6 full time employees and 3 to 5 volunteers.

The District responded to 2,974 service calls from 2018 through 2022. Rescue and EMS calls amounted to 47.9% of the service calls, as shown in Chart 1. On average the District had approximately 595 service calls per year over the past five years.

CHART 1



Source: Penryn Fire Protection District

SECTION 6: EXISTING ASSETS

Facilities

The District currently operates out of one fire station located at 7206 Church Street, Penryn CA. The station is 3,400 square feet and was constructed in 1950 and has an insured value of \$381,022.

Vehicles and Capital Equipment

The District's equipment inventory is shown in *Table 2* and *Table 3* shows the District's current apparatus and vehicles.

Table 2

Equipment Inventory and Estimated Value	
Description	Estimated Value
SCBA	\$74,156
Holmatro Spreader Core	\$6,502
Holmatro Cutter Core	\$5,265
Gas Pumps	\$15,899
Radios/Communication	\$18,139
Sealand Container	\$2,011
Other Equipment	\$13,189
Total	\$135,161

Source: Penryn Fire Protection District

TABLE 3

Apparatus/Vehicle Inventory and Estimated Replacement Value		
Apparatus Type	Year	Estimated Replacement Value
International - Type 3 Engine	1998	\$95,000
International - Type 3 Engine	2008	\$265,000
Ford Expedition	2013	\$32,864
Pierce - Type 1 Engine	2019	\$637,000
Chevy Tahoe	2012	\$5,000
Total		\$1,034,864

Source: Penryn Fire Protection District

SECTION 7: ANTICIPATED GROWTH

Residential Development

Placer County and the District have and continue to experience growth given the relative affordability of land and homes and proximity to major urban centers. There are two development projects currently proposed for new construction within the District's boundaries, shown in **Table 4** below. The District expects these projects to be built within the next five years and will add an estimated 271,000 residential square footage.

TABLE 4

Estimated Residential Development	
Project	Total Square Footage
Affordable Housing	240,000
Penryn Townhomes	31,000
Total Estimated Residential Square Footage	271,000

Source: Penryn Fire Protection District

Commercial/Industrial Development

As residential construction continues within the boundaries of the District, an inherent demand for commercial facilities is created. According to the District there is currently one commercial project proposed for construction within the District's boundaries, Winery 8, which will add an estimated 53,000 square feet of new commercial/industrial building space.

As the demand for fire suppression and emergency response increases due to new construction, the capabilities and overall quality of protection services and personnel provided degrades proportionally. The only plausible mitigation from the District's perspective is the addition of facilities, equipment, and personnel to provide existing service levels to any new construction which may occur. This is accomplished through the modernization and upgrade of existing facilities, or the construction of entirely new facilities. This will serve to support timely response and maintain adequate supplies of apparatus and equipment so that the District may maintain its current service levels while accommodating any new growth.

As residential construction continues, an inherent demand for commercial facilities may also be created. As these developments may significantly affect the District's service requirements, the District must consider these properties when planning and assessing its ability to maintain high levels of service to existing residents and as well these new properties that will be added to its service population.

SECTION 8: NECESSARY FACILITIES

Existing Capital Resources

As previously detailed in Section 6 and summarized in *Table 5* below, the District has invested approximately \$1.5 million into its capital assets.

TABLE 5

Capital Asset Summary	
Type of Asset	Total Insured Value
Fire Stations	\$381,022
Apparatus and Vehicles	\$1,034,864
Equipment	\$135,161
Total	\$1,551,047

Fire Station Upgrade and Expansion Costs

In order to adequately serve the fire and emergency medical service demands of the District's current and future population, the District has determined that the existing station will need to be replaced. The current station will need to be replaced in order to have sufficient capacity to store apparatus, vehicles, equipment, and the people necessary to accommodate both the current service population and any additional growth. According to the District the estimated cost to replace the station is \$4,500,000.

Future Apparatus, Vehicle & Capital Equipment Costs

As the District's existing fleet ages, new apparatus and equipment will need to be purchased to both meet the demands of the existing service population and offset the increased demand and meet District standards. The District has projected that over the next five years it will require acquisition of the apparatus, vehicles, and equipment shown in *Table 6*.

TABLE 6

Apparatus, Vehicle and Equipment Needs	
Type	Estimated Cost
Apparatus and Vehicles	
Type 3 Engine	\$527,300
Utility Vehicle	\$110,200
Tactical Water Tender	\$425,000
Total Apparatus and Vehicle Estimated Costs	\$1,062,500
Equipment	
Communication Equipment	\$50,000
Structure Gear	\$42,000
IT/Computers/iPad/AV	\$30,000
Extractor	\$20,000
Hose	\$28,000
ALS Equipment	\$100,000
Rescue Equipment	\$60,000
SCBA Compressor	\$75,000
Total Equipment Estimated Costs	\$405,000
Total Apparatus, Vehicle and Equipment Needs Estimated Costs	\$1,467,500

Available Revenue Sources

The District intends to commit all available developer fee funds to the projects. As of April 2023, the District had approximately \$500,000 in developer fees available to commit to facilities projects.

Total Estimated Costs

Adding together the current capital assets with the cost of improvements to the existing stations and new apparatus results in the total estimated capital impact from new development in the District, as shown in *Table 7*.

TABLE 7

Combined Total Capital Assets and Future Costs	
Type of Asset	Total Estimated Value/Costs
Current Capital Assets	\$1,551,047
Future Improvement Costs	\$5,967,500
Total Estimated Capital Impact	\$7,518,547
Less Development Fee Balance	\$500,000
Net Total Estimated Capital Impact	\$7,018,547

Source: Penryn Fire Protection District

The District is currently utilizing all available Mitigation and General Fund revenues to fund existing expenditures and will not have sufficient funds to offset the cost of future capital needs.

SECTION 9: DEVELOPMENT IMPACT FEE CALCULATION

To properly express the impact of new construction on the service quality and capabilities of the District, the District's impact fee will be justified by taking the total value of assets of the District and dividing the value across all assessable square footage within the District boundaries. Then, the average size of units within the District will be applied to the per unit value to determine a per square foot value.

Impact Fee Calculation

To calculate the amount of the development impact fee necessary on a per square foot basis, for all properties within the District's boundaries, we will identify the cost to provide facilities and equipment to new construction at existing levels. To accomplish this goal, we must first identify the total number of structures within the District. Although the District covers a wide ranging service area, including open land and large forest areas, the impact fee calculated will include solely on structures with assessable square footage.

As described in Section 7, the anticipated square footage of new construction within the District is 324,000. Using ParcelQuest it was determined that there is currently 3,571,053 total square footage of building space within the District. As shown in **Table 8**, over the next 5 years the District expects to have approximately 3.8 million square feet of building space within its boundaries.

TABLE 8

Estimated Current and Future Development by Square Footage	
	Square Footage
Current Structures	3,571,053
Anticipated New Construction	324,000
Total Square Footage	3,895,053

To calculate the amount of the development impact fee necessary, on a per square foot basis, we first identify the unfunded facilities cost of \$7,018,547, as stated in Section 8. We then determine the total square footage of residential, commercial, and industrial construction within the District, which is 3,895,053 square feet. Finally, we divide the total facilities cost (\$7,018,547) by the total square footage of building space within the District (3,895,053 square feet).

TABLE 9

Impact Fee Calculation	
Total Estimated Costs	\$7,018,547
Future Service Square Footage	3,895,053
Cost per Square Foot	\$1.80

Therefore, as shown in *Table 9*, the District can justify a development impact fee for fire facilities of **\$1.80** per square foot of new construction.

Imposing the Fee on Different Types of Property Types

The District serves non-residential parcels with the same capital equipment as residential parcels, based on the relative size of the development, with a more equipment intense response for larger buildings. For all calls that the District responds to, the Type 1 engine is the first to respond, with the exception of wildfire/vegetation calls, when the Type 3 engine is first. The type of property does not impact the apparatus or equipment that is used for response. As such, the same fee is applied to all new construction, regardless of the use of the property. Imposing the impact fee on a per square foot basis provides for proportionate funding based on the size of the building and the resulting fire response.

As stated above, the District can justify a development impact fee for fire facilities of \$1.80 per square foot of new construction. In addition to the cost of fire facilities and equipment necessary to serve new development, there is an administrative cost to the District to justify, impose and collect development impact fees. The administrative cost is estimated to be 2% of the fee. As such, approximately \$0.04 is added to the fee to cover the cost of administering the fee program bringing the total fee up to **\$1.84** per square foot of new construction.

SECTION 10: ASSESSING THE FEE

The fee is a uniform fee that will be applicable to new construction, including residential, commercial, office, and industrial building space as well as to additions to existing buildings which requires the issuance of a permit or approval from the County of Placer.

Future large or specialized commercial/industrial development may require special considerations and should be judged on a project-by-project basis. Commercial and industrial development should be reevaluated during the routine review of impact fees for fire and hazmat response data to support the different fee structure. An in lieu mitigation agreement may be needed in order to adequately collect mitigation fees from commercial and/or industrial development with unique considerations.

Residential categories other than single-family dwellings, are differentiated by their size as the fee is assessed on a per square foot basis. These fees are recommended to include the square footage of all classes of covered structures constructed within the District. A covered structure is defined as a roof assembly, as the same is described within the Uniform Building Code, or as defined by the Placer County Fire Development fee ordinance.

SECTION 11: IMPLEMENTATION

If the District Board concurs with and chooses to increase the fee as provided for in this study, the following process should be followed for fee implementation.

Fire District Board Approval

The District Board should adopt a resolution and make a recommendation to the County Board of Supervisors to adopt this fee pursuant to the County's "police powers" under Article XI, section 7 of the California Constitution.

County Board of Supervisors Approval

The County Board of Supervisors should adopt the proposed fee schedule in compliance with California Government Code section 66016 through 66018. The County should:

- ◆ 30 days before the County approves the fee, the County must post a notice of public hearing on their website and where notices are physically posted;
- ◆ Send a notice of a public hearing at least 14 days prior to the hearing to any party that has submitted a written request for such a notice. Have this report and all supporting documentation available for review by the public at least 10 days prior to the hearing. Publish notice of the public hearing in a newspaper of general circulation at least 10 days prior to the scheduled hearing, with a second notice published at least 5 days after the first hearing notice. The notice should include the time and place of the meeting as well as a general explanation of the matter to be considered;
- ◆ Hold the public hearing to consider adoption of the development impact fee;
- ◆ Adopt an implementing ordinance to establish the County and Fire District's authority to impose the proposed fee and automatically adjust the fee annually for inflation, and adopt a resolution or ordinance to set the fee;
- ◆ Begin collecting the fee no sooner than 60 days following adoption of the ordinance and resolution.

Fee Accounting

The District should deposit all fee revenues into a restricted public facility fee account. Interest earned on fund balances should be credited to the fund.

Use of the Fee

The District should only use fee revenues for capital expenditures that expand the District ability to deliver fire services to accommodate new development. Use of the fee in this manner

documents a reasonable relationship between new development and the use of fee revenue. The Fire District may alter the scope of the capital expenditures or substitute new capital projects as long as the project continues to represent an expansion of the District's capabilities. If the total cost of all capital expenditures varies from the total cost used as a basis for the fee, the District should revise the fee accordingly.

Inflation Adjustment

The Fire District should adjust the fee annually for inflation in the cost of the capital expenditures to be funded by the fee. A construction cost index should be based on a reputable and easily identifiable source such as the *Engineering News Record*. Any inflationary adjustment must first be authorized in the enacting resolution or ordinance approved by the County.

Reporting Requirements

The District should comply with the annual and five-year reporting requirements of Government Code section 66000 et. seq. Annually, the District must identify the fee revenues received and for what purposes they were expended.