



# **LOOMIS FIRE PROTECTION DISTRICT**

## **ANNUAL AND FIVE-YEAR REPORT FIRE IMPACT FEE PROGRAM**

FY 2014-15  
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS  
LOOMIS FIRE PROTECTION DISTRICT**

PREPARED BY:

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## **LOOMIS FIRE PROTECTION DISTRICT**

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### **BOARD OF DIRECTORS**

Russ Kelley, President  
Chris S. Gibson, D.C. ,Vice President  
Daniel J. Gibson, Director  
Thomas W. Millward, Director  
William M. Tudsbury, Director

### **FIRE CHIEF**

Eric Walder

### **DISTRICT SECRETARY**

Barbara Leak

### **IMPACT FEE CONSULTANT**

Blair Aas, SCI Consulting Group

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## **ANNUAL ACCOUNTING REPORT (FISCAL YEAR 2014-15)**

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In accordance with Government Code Section 66006(b)(1) and (2), the Loomis Fire Protection District (the "District") provides the following information for fiscal year 2014-15 for the District's Fire Impact Fee Program.

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

The District's fire impact fee ("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 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 current Reportable Fees in effect at the end of fiscal year 2014-15 were \$0.58 per square foot of new residential construction and \$1.09 per square foot of new nonresidential construction. The fee amounts were approved by the District Board of Directors ("Board") on January 14, 2015 by Resolution No. 01-2015.

### **REPORTABLE FEE ACCOUNT BALANCES**

The balance of the Reportable Fee account at the beginning of fiscal year 2014-15 was minus \$13,856. At the end of fiscal year 2014-15, the balance of the Reportable Fee fund was \$67,543.

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

The amount of the fees collected during fiscal year 2014-15 was \$85,895. In addition, \$4 was earned in interest during that fiscal year. The total amount of fees and interest collected during fiscal year 2014-15 was \$85,899.

### **USE OF REPORTABLE FEES**

For fiscal year 2014-15, Reportable Fees were expended on an engineering study for the District's expansion of Station 28. The engineering study was \$4,500 and the estimated cost of the Station 28 expansion is \$1,600,000. Therefore, 0.28% of the Station 28 expansion project was funded with Reportable Fees.

**IDENTIFICATION OF INCOMPLETE IMPROVEMENTS**

The District anticipates that they will have sufficient funding to commence construction on the Station 28 expansion in fiscal year 2017-18. The District anticipates that the Station 28 expansion would be completed by fiscal year 2018-19.

**INTERFUND TRANSFERS, INTERFUND LOANS AND REALLOCATION OF FUNDS**

In fiscal year 2014-15, the District made one interfund transfers from the Reportable Fees account to the District's General Fund account. The Town of Loomis collects both Reportable Fees and plan check fees for District at the time of issuance of building permits. In fiscal year 2014-15, the City sent the District a check for both Reportable Fees and plan check fees recently collected by the City on the District's behalf. The District deposit the check into the Reportable Fees account then transfer the portion relating to the plan check fees in the total amount of \$1,650 to the District's General Fund account.

In fiscal year 2006-07, the District expanded Station 28. Rather than taking out a loan, the District created an interfund loan from the General Fund account to the Reportable Fees account to pay for the construction project. In fiscal year 2014-15, the District made the last two remaining payments on the interfund loan with one payment of \$25,000 and another payment of \$15,000 with Reportable Fees.

There were no other interfund transfers or interfund loans in fiscal year 2014-15.

**REFUNDS**

The District issued one refund of Reportable Fees in fiscal year 2014-15 in the amount of \$835.20. The Reportable Fees were refunded due an overcharge on Permit #BLD15-01117.

## **FIVE-YEAR REPORT (AS OF FY 2014-15)**

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In accordance with Government Code Section 66001(d)(1), the Loomis Fire Protection District (the "District") affirmatively demonstrate that the District still needs unexpended 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 fire impact fees ("Reportable Fees") fund balance as of June 30, 2015 was \$67,543.

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

The purpose of the Reportable Fee imposed and collected on new residential and nonresidential development within the District is to 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 Reportable Fees will fund fire facilities, equipment or associated debt repayment necessary to accommodate residential and nonresidential development in the District. Specifically, the District intends to put the unexpended Reportable fees towards the expansion of Station 28.

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

There is a roughly proportional, reasonable relationship between the new residential and nonresidential development upon which the Reportable Fees are charged and the need for additional fire facilities and equipment by reason of the fact that development of residential and nonresidential land uses in the District will generate additional demand for fire services and fire protection improvements. The fire impact fees will be used to fund these improvements, which are necessary to serve new development in the District. Each residential and nonresidential development project will add to the incremental need for additional fire protection capacity, and each new project will benefit from the new fire protection capacity. For the new development to occur in the District, fire protection facilities and equipment must be added in order to provide an adequate level of fire protection service in the District.

Specifically, the District will be adding fire facility capacity with the expansion of Station 28.

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

All sources and amounts of funding anticipated to complete the financing of the District's expansion of Station 28 are identified below.

**FIGURE 1 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS**

<u>Incomplete Improvement</u>	<u>Estimate of Cost</u>
Station 28 Expansion	\$1,600,0000
<u>Funding Sources</u>	<u>Anticipated Amount</u>
Unexpended Reportable Fees	\$67,543
Future Reportable Fees	\$300,000
Contribution from General Fund Reserve	\$1,171,560
Contribution from Future General Fund Revenue	\$100,000
Total Anticipated Funding	\$1,639,103

**APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

The approximate dates on which the funding anticipated to complete financing of the District's Station 28 expansion is expected to be deposited into the Reportable Fees fund are provided below.

**FIGURE 2 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

<u>Incomplete Improvement</u>	<u>Anticipated Completion Date</u>
Station 28 Expansion	Completed by FY 2018-19
<u>Funding Sources</u>	<u>Anticipated Deposit Date</u>
Unexpended Reportable Fees	Current balance as of June 30, 2015
Future Reportable Fees	\$100,000 each fiscal year for FY 2015-16 thru FY 2017-18
Contribution from General Fund Reserve	Contribution on June 30, 2015
Contribution from Future General Fund Revenue	\$33,333 each fiscal year for FY 2015-16 thru FY 2017-18



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