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GOODWIN CONSULTING GROUP

**ALPINE SPRINGS COUNTY  
WATER DISTRICT (ASCWD)  
UPDATE OF THE FIRE FACILITIES  
IMPACT FEE STUDY**



***FINAL***

**NOVEMBER 10, 2023**

**ALPINE SPRINGS COUNTY WATER DISTRICT (ASCWD)  
UPDATE OF THE FIRE FACILITIES IMPACT FEE STUDY**

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## ***EXECUTIVE SUMMARY***

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### **BACKGROUND**

Additional fire protection facilities will be needed to meet the service demands of future development within the Alpine Springs County Water District (“ASCWD” or “Water District”). The North Tahoe Fire Protection District (“NTFPD”), which provides contracted fire protection services to development in the Water District, recently updated the fire protection facilities and their associated costs needed to serve development in the Water District. A fair share portion of the cost of these facilities will be funded by future growth within the Water District. Consequently, the updated fire facilities impact fee (“ASCWD Fire Fee”) included in this *Alpine Springs County Water District Update of the Fire Facilities Impact Fee Study* (“Fee Study”) will apply to all future development within the Water District boundaries. The ASCWD Fire Fee complies with Mitigation Fee Act nexus requirements because the fees are set at the amount needed to mitigate the specific impacts resulting from new development in the Water District.

The Water District’s current fire fees are based on the *Update of the Fire Facilities Impact Fee Study*, prepared in 2018 (“2018 Fee Study”); these fees have been increased with subsequent annual inflation adjustments since 2018. The ASCWD Fire Fees proposed in this Fee Study are based on the amount of improved property in the Water District. It is reasonable to assume that as more buildings and structures are constructed in the Water District, the level of responsibility of the Water District to service the new development grows. As such, a fee that is proportional to the size of the building represents a reasonable relationship between the development and the cost of the facilities required to serve the development. The fee calculation methodology applied in this Nexus Study utilizes a standard based approach. This approach determines the total value of all existing facilities and divides the total value by the total existing building square footage to arrive at a per-square foot fee.

Unlike the Water District’s current fire fee schedule, the proposed ASCWD Fire Fee in this Nexus Study does not consider the distinction between commercial property and residential property; each type of development would be subject to the same fee based on the square footage of the building.

## FIRE PROTECTION FACILITIES AND COSTS

The ASCWD Fee Study identifies existing fire protection facilities available to provide fire protection services to existing development in the Water District. Facility costs included in the ASCWD Fee Study reflect current market conditions, construction costs, and other assumptions and represents an estimate of the replacement costs for existing structures, land and equipment.

A summary of the facilities and cost estimates, which totals approximately \$4.1 million, is shown in Table A. Detailed fire facilities and cost estimates incorporated in the Fee Study are described in Section III of this report.

**Table A**  
**Summary of Existing Facilities Costs**

Description	Estimated Cost
Stations	\$3,869,976
Vehicles & Equipment	\$180,000
Special Equipment	\$44,917
<b>Total</b>	<b>\$4,094,893</b>

*Source: North Tahoe Fire Protection District; Cal Fire; Goodwin Consulting Group, Inc.*

## ASCWD FIRE FEES

A summary of the proposed ASCWD Fire Fee is presented below in Table B; the ASCWD Fire Fee includes a 2.0% administration fee mark-up that will be used to fund costs associated with administering the ASCWD Fire Fee program. This fee will fund fee study updates, accounting, and annual reporting required by the Mitigation Fee Act. The proposed fees are approximately an 108% increase over the Water District's current residential fire fees. While the proposed fee increase is significant compared to the existing fees, the increase is strictly related to the increased costs associated with construction, land and equipment provided by Cal Fire, the Placer County Assessor's Office, as well as District staff to estimate replacement costs of existing facilities and equipment.

**Table B**  
**ASCWD Fire Fee Summary**

<b>Land Use</b>	<b>Proposed Fee per SF</b>	<b>Administration Fee (2%)</b>	<b>Total Fee per SF</b>
<i>Residential</i>	\$3.22	\$0.06	\$3.28
<i>Nonresidential</i>			
Commercial	\$3.22	\$0.06	\$3.28
Office	\$3.22	\$0.06	\$3.28
Industrial	\$3.22	\$0.06	\$3.28

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## ***I. INTRODUCTION***

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The Alpine Springs County Water District is an independent special district that provides water, sewer, parks, garbage, and fire protection service to the residents of Alpine Meadows. A map identifying the Water District’s boundary is shown on the following page. Fire protection services, such as fire, rescue, and pre-hospital emergency medical services, are provided to residents and employees within the Water District through a service contract with the North Tahoe Fire Protection District.

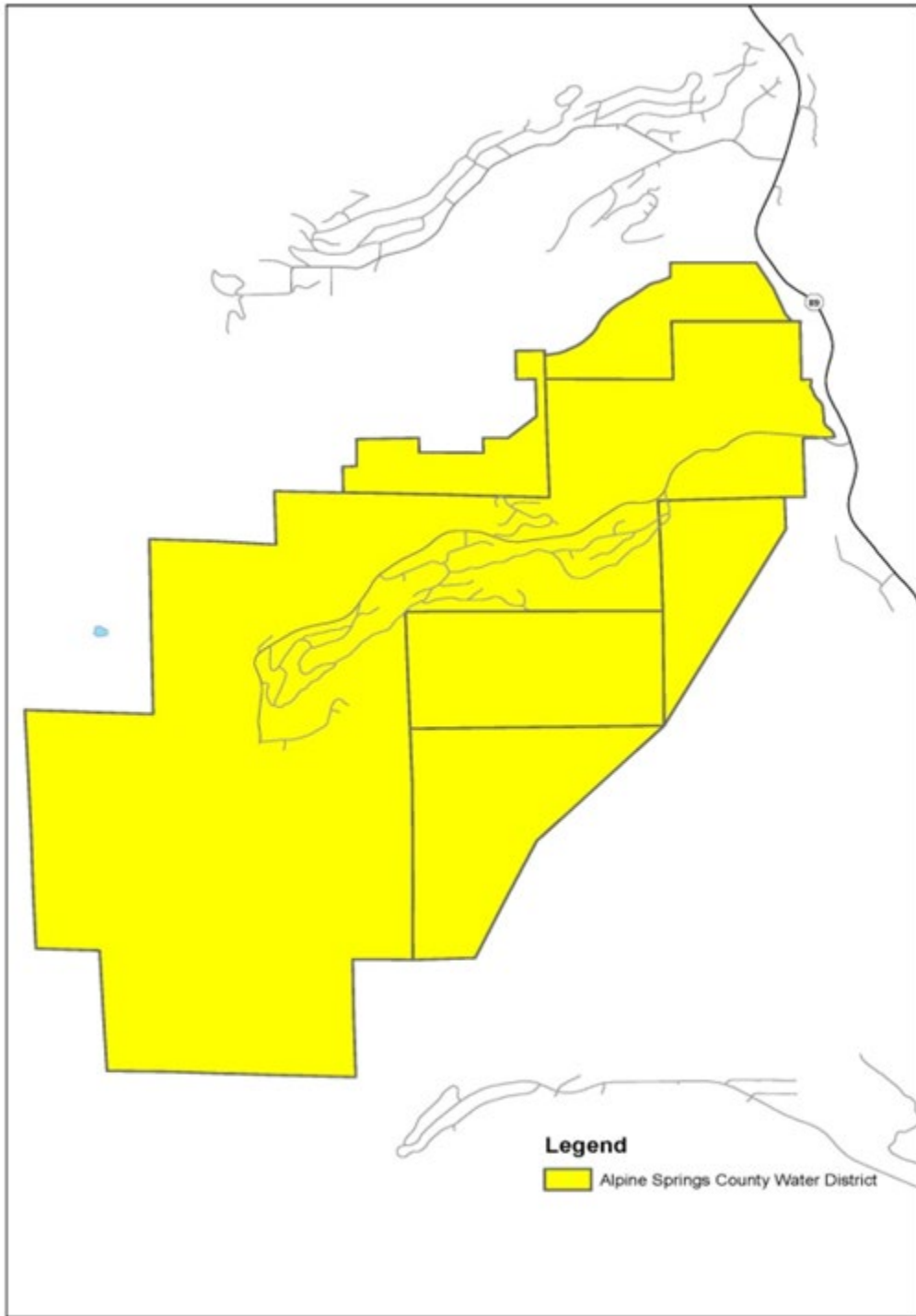
The NTFPD provides fire protection and related services to residents and employees within the Water District through the Alpine Meadows fire station. The NTFPD also operates five fire stations within its own District boundaries. The five stations are located in Tahoe City, Kings Beach, Homewood, Dollar Point, and Carnelian Bay. Costs associated with fire protection facilities and equipment required to serve residents and employees within the NTFPD are included in the *North Tahoe Fire Protection District Fire Facilities Impact Fee Study*.

### **PURPOSE OF STUDY**

As the ASCWD develops, new or expanded fire facilities will be required to meet the service demands of future development. If adopted, the impact fee presented in this report (“ASCWD Fire Fee”) will apply to all future development within the Water District boundary. The ASCWD Fire Fee complies with the Mitigation Fee Act nexus requirements because the Fee is calculated to mitigate only the specific impacts that will result from new development in the Water District.

Goodwin Consulting Group, Inc. was retained to prepare this *Alpine Springs County Water District Update of the Fire Facilities Impact Fee Study* (“Fee Study”). The ASCWD Fire Fee will be implemented by the ASCWD Board of Directors and Placer County Board of Supervisors through the adoption of a resolution or ordinance. The ASCWD Fire Fee will replace the Water District’s current fire fee that is based on the *ASCWD Update of the Fire Facilities Impact Fee Study* that was prepared in 2018 (“2018 Fee Study”).

## ASCWD BOUNDARY MAP



## **IMPACT FEE NEXUS REQUIREMENTS**

Assembly Bill (“AB”) 1600, which was enacted by the State of California in 1987, created Section 66000 et seq. of the Government Code. AB 1600, which created the Mitigation Fee Act, requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval for a development project:

1. Identify the purpose of the fee
2. Identify the use to which the fee will be put
3. Determine how there is a reasonable relationship between:
  - A. The fee’s use and the type of development project on which the fee is imposed
  - B. The need for the public facility and the type of development project on which the fee is imposed.
4. 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.

The assumptions and cost allocation methodology that were used to establish the nexus between the ASCWD Fire Fee and the development on which it will be levied are summarized in the subsequent sections of this report.

## **ASSEMBLY BILL 602**

On September 28, 2021, AB 602 was signed into law and became effective starting January 1, 2022. The law establishes additional procedural and transparency requirements on public agencies when establishing new fees or increasing existing development impact fees. AB 602 amends Government Code Sections 65940.1 and 66019 and adds Government Code Section 66016.5 and Health and Safety Code Section 50466.5. Below are some of the most significant requirements imposed by AB 602:

### ***New Requirements for Nexus Studies***

- When applicable, the nexus study shall identify the existing level of service (LOS) for the public facility, identify the proposed new level of service, and explain why the new level of service is appropriate.
- If a nexus study supports an increase to an existing fee, the public agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fee revenue collected under the original fee.



- Large jurisdictions, for example, counties that have a population greater than 250,000 residents, must adopt a capital improvement plan as a part of the nexus study.
- Nexus studies adopted after July 1, 2022, shall calculate a fee imposed on a housing development that is proportionate to the square footage of the proposed units of the development or the nexus study must make findings that an alternative fee calculation methodology creates a reasonable relationship between the fee charged and the burden posed by the development.
- This section of the impact fee requirements does not apply to any fees or charges pursuant to Government Code Section 60013, which includes water and sewer connection fees and capacity charges.

#### ***New Transparency Requirements for Public Agencies***

- Fees must be posted to the public agency's website within 30 days of any change in the fees.
- Public agencies must post to their website the current and five previous annual impact fee accounting reports that are required pursuant to Government Code Section 66006.
- Public agencies must post to their website all nexus studies, cost of service studies, or equivalent studies that were conducted on or after January 1, 2018.

#### ***New Nexus Study Procedural Requirements***

- Nexus studies must be updated at least every 8 years, from the period beginning on January 1, 2022.
- Nexus studies and impact fees must be adopted at a public hearing with at least a 30-day notice (this is an increase from the current 10 days).
- Members of the public may submit evidence that the nexus findings in the nexus study are insufficient; the public agency must consider all such evidence.

## ***II. EXISTING DEVELOPMENT IN THE WATER DISTRICT***

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The Mitigation Fee Act requires that a reasonable relationship exist between the need for public facilities and the development on which a fee is imposed. The need for public facilities is related to the level of service demanded, which varies in proportion to the amount of development. For this Nexus Study, development is measured by the number of constructed buildings and their corresponding building square footage. A review of Placer County’s assessor roll reveals that as of 2023, there were 650 buildings and structures totaling approximately 1.3 million square feet of building space in the Water District. Table 1 summarizes the existing building square footage by land use category.

**Table 1**  
**Existing Development - Building Square Footage**

<b>Development Type</b>	<b>Total Number of Parcels</b>	<b>Total Building Square Footage</b>
Single Family	636	1,233,137
Multi-Family	1	13,718
Commercial	12	16,833
Office	1	9,853
Industrial	0	0
Warehouse	0	0
Institutional	0	0
<b>Totals</b>	<b>650</b>	<b>1,273,541</b>

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*Sources: Parcel Quest*

### ***III. FIRE PROTECTION FACILITIES AND COST ESTIMATES***

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The Fee Study identifies fire protection facilities needed to serve new development in the Water District. The required fire facilities and costs were determined by the ASCWD based on its long-range needs. Facility costs included in the Fee Study have been updated to reflect current and anticipated facility needs, construction costs, and other assumptions.

A summary of the existing facilities and cost estimates, which total approximately \$4.1 million, is shown in Table A below. Detailed fire facilities and cost estimates incorporated in the Fee Study are described in Section III.

**Table 2**  
**Summary of Existing Facilities Costs**

<b>Description</b>	<b>Estimated Cost</b>
Stations	\$3,869,976
Vehicles & Equipment	\$180,000
Special Equipment	\$44,917
<b>Total</b>	<b>\$4,094,893</b>

*Source: North Tahoe Fire Protection District; Cal Fire; Goodwin Consulting Group, Inc.*

Estimated values for the Alpine Meadows fire station are based on values provided in an estimate to build a new Cal Fire Station in North Tahoe. The estimated replacement cost for the Alpine Meadows station totals approximately \$3.9 million and is summarized in Table 3. An estimated cost of \$1.9 million per acre is based on the assessed values of parcels sold in North Lake Tahoe in the previous three years.

**Table 3  
Existing Land & Building Facilities**

	Quantity		Unit Cost	Estimated Replacement Cost
<u>Station 56 - Alpine Meadows</u>				
Land	0.08	acres	\$1,874,700	\$149,976
Building	2,480	SF	\$1,500	\$3,720,000
<b>Total Existing Station Cost</b>				<b>\$3,869,976</b>

*Sources: North Tahoe Fire Protection District, Cal Fire, Goodwin Consulting Group, Inc.*

Existing fire protection facilities also include a Type II fire engine. Based on information provided by NTFPD, the replacement cost of the existing engine is approximately \$180,000, as shown below in Table 4.

**Table 4  
Existing Vehicles**

Vehicle Type & Make	Estimated Cost
<u>Type II Engine</u>	
1997 International Pumper	\$180,000
<b>Total Existing Vehicle Cost</b>	<b>\$180,000</b>

*Source: North Tahoe Fire Protection District*

Existing fire protection equipment also includes special protective gear, general station equipment, and other miscellaneous equipment. NTFPD reports the estimated replacement value for special equipment totals approximately \$44,917, as shown below in Table 5.

**Table 5**  
**ASCWD Furniture, Fixtures, and Equipment Inventory**

<b>Description</b>	<b>Estimated Cost</b>
<i>Station 56 – Alpine Meadows</i>	
Building Contents	\$44,917
Subtotal	<u>\$44,917</u>
<b>Total Furniture, Fixtures, and Equipment Cost</b>	<b>\$44,917</b>

*Source: North Tahoe Fire Protection District*

#### ***IV. FIRE FEE CALCULATION METHODOLOGY***

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When impact fees are calculated, an analysis must be presented in enough detail to demonstrate that logical and thorough consideration was applied in the process of determining how the fee relates to the impact created by new development. Various findings pursuant to the Mitigation Fee Act must be made to ensure that there is a reasonable relationship between the amount of the fee and the development on which that fee will be levied. The following section of the report outlines the methodology used in this Fee Study to calculate the ASCWD Fire Fee.

##### **FEE METHODOLOGY**

A standard-based approach was used in this Nexus Study to calculate the Fire Fee. With a standard-based approach, the cost of all existing facilities is allocated to all existing development in the Water District. To ensure that all costs are relative in today's dollars, existing facilities are valued at replacement cost. Dividing the total cost of all facilities by the total sum of all development in the Water District produces a uniform fee that allocates a fair share of the facilities cost among all development in the Water District.

In this Nexus Study, development is represented by improved property, and specifically constructed building space. It is reasonable to assume that as more building space is constructed throughout the Water District, the level of responsibility of the Water District to service and protect the buildings and its occupants grows. With this growth, there is a clear need for the Water District to construct, expand, and purchase additional fire facilities and apparatus to serve the development. As such, a fee that is proportional to the size of the building represents a reasonable relationship between the development and the cost of the facilities required to serve the development.

## ***V. NEXUS FINDINGS AND ASCWD FIRE FEE***

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Future development within the ASCWD will create demand for various fire protection facilities to serve future residents and employees. The ASCWD Fire Fee program will fund future development's fair share of costs related the Alpine Meadows fire station, fire vehicles, and equipment. The ASCWD Fire Fee, as calculated in this Nexus Study meets the Mitigation Fee Act nexus requirements, as outlined below.

### **Purpose of Fee**

The purpose of the ASCWD Fire Fee is to fund the fire protection facilities identified in this Fee Study that are needed to mitigate the impacts from new development in ASCWD.

### **Use of Fee**

ASCWD Fire Fee revenue will be used to fund the fire protection facilities needed to provide fire protection service. These facilities and their corresponding costs are presented in Tables 3 through 5 of this Fee Study.

### **Reasonable Relationship Between the Fee's Use and the Type of Development**

As additional residential and nonresidential buildings are constructed in the Water District, the additional demand for emergency services placed on the Water District will require that additional fire facilities, apparatus, and equipment are constructed or purchased. Fee revenue generated by the Fire Fee will be used to purchase these facilities. Development impact fee revenue is the Water District's primary funding source of capital facilities.

### **Reasonable Relationship Between the Need for the Facility and the Type of Development**

New residential and nonresidential development in the ASCWD will generate residents and employees as well as structures that will require fire protection services. New development will require additional fire facilities to maintain the existing level of service and to provide fire protection and emergency services to the developing areas in the ASCWD. In order to maintain the ASCWD's current level of fire protection service, the ASCWD will need to upgrade the existing station as well as purchase future capital improvements.

### **Reasonable Relationship Between the Amount of the Fee and the Cost of the Facility**

The relationship between the amount of the fee and the portion of the facility cost attributable to the development type is based on building square footage. The larger the development, the more building square footage it will contain. Also, more building square footage means more residents and employees can be housed in the building. The bigger the size of the development most likely means that more fire related services will be needed compared to a smaller building or development. Therefore, it is entirely reasonable to relate the amount of the Fire Fee to the size or amount of building square footage, as is done in this Nexus Study. In applying the fee calculation methodology used in this Nexus Study, the amount of the Fire Fee is reasonably related to the portion of the facility (and its cost) that is attributable to the development.

### **ASCWD FIRE FEE CALCULATION**

Table 6 details the calculation of the ASCWD Fire Fee. Dividing the fire facilities cost of approximately \$4.1 million by the estimated 1.3 million square feet in the Water District equals a cost of \$3.22 per building square foot.

**Table 6**  
**ASCWD Fire Facilities Cost per Person Served**

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Total Fire Facilities Cost	\$4,094,893
Total Developed Square Feet	1,273,541
<b>Cost per Person Served</b>	<b>\$3.22</b>
<i>Cost per Resident</i>	<b>\$3.22</b>
<i>Cost per Employee <sup>1</sup></i>	<b>\$3.22</b>

*Source: Parcel Quest, Goodwin Consulting Group, Inc.*



## ASCWD FIRE FEES

A summary of the proposed ASCWD Fire Fee is presented below in Table 7; the ASCWD Fire Fee includes a 2.0% administration fee mark-up that will be used to fund costs associated with administering the ASCWD Fire Fee program. This fee will fund fee study updates, accounting, and annual reporting required by the Mitigation Fee Act. The proposed fees are approximately an 108% increase over the Water District's current residential fire fees. While the proposed fee increase is significant compared to the existing fees, the increase is strictly related to the increased costs associated with construction, land and equipment.

**Table 7**  
**ASCWD Fire Fee Summary**

<b>Land Use</b>	<b>Proposed Fee per SF</b>	<b>Administration Fee (2%)</b>	<b>Total Fee per SF</b>
<i>Residential</i>	\$3.22	\$0.06	\$3.28
<i>Nonresidential</i>			
Commercial	\$3.22	\$0.06	\$3.28
Office	\$3.22	\$0.06	\$3.28
Industrial	\$3.22	\$0.06	\$3.28

Pursuant to the new requirements of AB 602, the Water District has reviewed the assumptions of the nexus study supporting the 2018 Fee Study. Due to the uncertainty associated with predicting the amount of future development within the Water District, it is difficult to evaluate the amount of fee revenue collected under the original 2018 Fee Study. However, assuming a new 3,000 square foot home is constructed, the Water District would have collected \$4,740 in fees under the current fee and \$9,853 in fees under the proposed fee rates. While the proposed fee increase is significant compared to the existing fees, the increase is predominately related to the increased costs associated with construction, land and equipment costs data provided by Cal Fire, the Placer County Assessor's Office, as well as District staff to estimate replacement costs of existing facilities and equipment.

## ***VI. PROGRAM IMPLEMENTATION AND ADMINISTRATION***

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### **FEE IMPLEMENTATION**

According to the California Government Code, prior to levying a new fee or increasing an existing fee, an agency must hold at least one open and public meeting. At least thirty days prior to this meeting, the agency must make data on infrastructure costs and funding sources available to the public. Notice of the time and place of the meeting, and a general explanation of the matter, are to be published in accordance with Section 6062a of the Government Code, which states that publication shall occur twice, with at least five days intervening, commencing at least ten days before the hearing, in a newspaper regularly published once a week or more.

The ASCWD Fire Fee will need to be approved by the ASCWD Board of Directors and the Placer County Board of Supervisors through a fee resolution or ordinance to adopt the updated ASCWD Fire Fee. The resolution or ordinance authorizing and establishing the ASCWD Fire Fee will then be adopted by the Placer County Board of Supervisors. Once the last action associated with adopting the ASCWD Fire Fee is completed, it shall become effective sixty days later.

### **ANNUAL INFLATION UPDATE**

The ASCWD Fire Fees may be adjusted in future years to reflect revised facility costs or receipt of funding from alternative sources. In addition to such adjustments, in January of each calendar year, or another date, as designated by the ASCWD, the cost estimates and the ASCWD Fire Fees will also be adjusted by the average increase in the Construction Cost Index (CCI) as reported in the *Engineering News Record* for the 12-month period ending September of the previous year. For example, the adjustment for January 2025 will be determined by calculating the increase from September 2023 to September 2024 in the CCI. The resulting increase will be the adjustment factor that will be applied to the ASCWD Fire Fees in January 2025. The increased fees may be adopted through a resolution or ordinance.

### **FEE STUDY UPDATES**

The Fee Study will be subject to periodic updates based on changes in developable land, land uses, facilities and land costs, or economic conditions. The ASCWD should periodically review the costs, fees, and account balances to determine if an update to the ASCWD Fire Fee is warranted. During the periodic reviews, the ASCWD may analyze the following items that would impact the ASCWD Fire Fee program:

- Changes to the required fire facilities included in the ASCWD Fire Fee program
- Changes in land costs
- Changes in the cost to administer the ASCWD Fire Fee

#### **ADMINISTRATION FEE COMPONENT OF THE ASCWD FIRE FEE**

The ASCWD Fire Fee includes an administration fee component equal to 2.0% of facilities costs. Based on its experience administering past fire fee programs, the 2.0% fee rate should be sufficient to cover its cost of administering the ASCWD Fire Fee program. The ASCWD should monitor its administration costs in the following years and adjust the rate, if necessary.

***VII. ANNUAL AND FIVE-YEAR REPORTING FOR THE FEE PROGRAM***

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Government Code Sections 66001 and 66006 require local agencies to submit annual and five-year reports detailing the status of development impact fees. Annual reports must be made available to the public no later than 180 days after the end of the fiscal year and must be presented to the City Council at least fifteen days after it is made available to the public.

For the five-year report, Government Code Section 66001 (d) states that for the fifth fiscal year following the first deposit into the account(s) or fund(s) and every five years thereafter, the local agency shall make certain findings with respect to that portion of the account or fund that remains unexpended. This chapter of the report presents the annual report for fiscal year 2022-23 as well as the five-year report.

**Annual Report Pursuant to Government Code 66006**

**1) Brief Description of the Fees**

Fire fees are levied on development in Alpine Springs to fund capital improvements including fire apparatus and equipment, as presented in this Fee Study.

**2) The amount of the fee**

Table 7 in this report shows the ASCWD’s current fire fees.

**3) Beginning and ending balance in the fee account**

Beginning and ending fee fund balances for fiscal year 2022-23 are shown in the table below.

**Fund Balances - FY 2022-23**

<b>Fund</b>	<b>July 1, 2022</b>	<b>June 30, 2023</b>
Mitigation Fund	\$133,651	\$154,565

**4) Amount of fees collected and interest earnings**

Fees collected and interest earned for fiscal year 2022-23 are shown in the table below.

**Fees Collected and Interest Earned - FY 2022-23**

<b>Fund</b>	<b>Fees</b>	<b>Interest</b>
Mitigation Fund	\$18,973	\$1,941

**5) An identification of each public improvement on which fees were expended in FY 2022-23 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.**

No public improvements were funded with fire fee revenue in FY 2022-23.

**6) An identification of 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 the financing on an incomplete public improvement.**

ASCWD has not identified any incomplete public improvements for which the Water District has sufficient funds to complete in fiscal year 2023-24.

**7) A description of each interfund transfer or loan made from this account.**

No interfund transfers or loans were made from the fire fee fund in FY 2022-23.

**8) Refunds made in FY 2022-23 pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (e) of Section 66001.**

None

**Five-Year Report Pursuant to Government Code 66001**

The five-year report provides the following information:

**1) Identify the purpose to which the fee is to be put.**

The purpose of the fire fee revenue, totaling approximately \$154,565 as of June 30, 2023, is to fund the fire apparatus and equipment identified in this Fee Study. These facilities have been identified by ASCWD staff as required to mitigate the impacts from new development.

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

The Fee Study demonstrates that a reasonable relationship exists between the fire fee and the purpose for which it is charged. New development in the ASCWD will generate a need for additional fire facilities. The total \$154,565 remaining in existing fire fee account as of June 30, 2023 will be used to fund a fair-share portion of these capital facilities to serve new residential and non-residential development in the Water District.

**3) Identify all sources and amount of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a) of Section 66001.**

Funding for fire apparatus and equipment included in the fire fee program will come primarily from fire fee revenue.

**4) Designate the approximate dates on which the funding is expected to be deposited into the appropriate fund.**

The fire apparatus and equipment identified in this Fee Study will be purchased when enough fire fee revenue is collected from growth in the Water District. Unfortunately, growth in the Water District cannot be predicted with any certainty and as a result, the Water District does not know when sufficient fire fee revenue will be collected and available to purchase the fire apparatus and equipment.