LAKE COUNTY FIRE PROTECTION DISTRICT

Annual and 5-Year Report of Fire Mitigation Fees

For Fiscal Year Ended June 30, 2026

Annual Report

The County of Lake and the City of Clearlake have adopted fire mitigation fee ordinances on behalf of the Lake County Fire Protection District (LCFPD).

GC§6606(b) outlines the annual reporting requirements pertaining to development impact fees as outlined in:

1. A brief description of the type of fee in the account or fund.

2. The amount of the fee.

3. The beginning and ending balance of the account or fund.

4. The amount of fees collected, and interest earned.

5. An identification of each public improvement on which the fees were expended and the amount of expenditures on each improvement including the total percentage of the cost of the public improvement that was funded with fees.

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 financing on an incomplete public improvement and the public improvement remains incomplete.

7. A description of each interfund 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 interfund 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.

8. The amount of refunds made (pursuant to GC66001(e)) due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made (as pursuant to GC66001(f)) due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

Fee Description

The broad purpose of impact fees is to protect public health, safety, and general welfare by providing adequate public facilities.

The specific purpose of the LCFPD fire mitigation fees is to fund acquisition and construction of capital facilities needed to provide fire protection and emergency medical response services to new development within the LCFPD.

LCFPD maintains the Fire Mitigation Fund, Fund# 372. The most recent Nexus Fee Study was approved by the LCFPD Board on January 24, 2024, and adopted by the City of Clearlake City Council on July 18, 2024, and by the County of Lake Board of Supervisors on May 21, 2024.

The fees are based on the impact of each type of new development, as measured by its associated increase in square feet.

Fee Amount

All fees are charged based on the amount of additional square feet the new development will add to the District.

For development within the unincorporated County of Lake:

Development Type	Fee Amount per Sq. Ft.
Residential Development	$1.95
Nonresidential Development	$2.43
High Impact Surcharge	$0.50

For development within the City of Clearlake from 09/18/2024-6/30/2025:

Development Type	Fee Amount per Sq. Ft.
Residential Development	$1.98
Nonresidential Development	$2.48
High Impact Surcharge	$0.51

Fee Collection Summary by Jurisdiction

County of Lake	Total Sq. Ft. Permitted	Fire Mitigation Fee Collected
Residential - Single Family	4,183.50	$8,157.82
Residential - Multi-Family	0	0
Residential - Mobile Home Park	0	0
Residential - ADU (over limit)	0	0
Residential - Detached Accessory Units	576.00	$1,123.20
Residential - Additions/Remodels	804.00	$1,567.80
Commercial/Industrial	7,040.00	$17,107.20
Resort	0	0
Subtotal Fees	*12,603.50*	*$27,956.02*
Fees Refunded	0	0
Totals	***12,603.50***	***$27,956.02***
**2% Admin Charge of the Total Fee Collected*		*$559.12*

City of Clearlake	Total Sq. Ft. Permitted	Fire Mitigation Fee Collected
Residential - Single Family	23,499.95	$48,125.60
Residential - Multi-Family	93,705.41	$186,593.67
Residential - Mobile Home Park	0	0
Residential - ADU (over limit)	0	0
Residential - Detached Accessory Units	2,253.00	$4,530.49
Residential - Additions/Remodels	4,550.19	$10,975.96
Commercial/Industrial	9,000.00	$22,320.00
Resort	0	0
Subtotal Fees	*133,008.55*	*$272,545.72*
Fees Refunded	0	($3,867.10)
City Admin Fee	0	($756.84)
Totals	***133,008.55***	***271,697.88***
**2% Admin Charge of the Total Fee Collected*		*$5,450.92*

*The 2% Administrative Charge is the portion of the fee collected to help cover the administrative costs of administering the fee program. These costs can include such things as personnel costs, nexus study costs, etc.

Fund Balance Activity

Beginning Fund Balance July 1, 2025	**$395,503.72**
Fees Collected	$300,501.74
Fees Refunded	($3,867.10)
City Admin Fee	($756.84)
Interest Earned	$20,925.66
Total Revenues	$316,803.46
Capital Expenditures	
On Public Improvement Projects	0
Transfers Out	83,363.00
Ending Fund Balance June 30, 2026	**$628,944.18**

Capital Facilities Project Detail

Mitigation Fee Fund Projects - Current	FY25/26 Expenditure	Amount Funded by Mitigation Fee	Amount Funded by Other Resources	% of Cost Funded by Fees
Engine 7011	$43,330.00	$43,330.00	$0	100%
Solar Energy Systems – Sta 65 & Sta 70	$40,033.00	$40,033.00	$0	100%

The projects listed above represent recently completed and/or active (in-progress) uses of fire mitigation fee funds for Fiscal Year 2025/2026. LCFPD has not determined that sufficient funds have been collected to complete financing of any other capital facilities.

5-Year Reporting

California Government Code Section 66001(d)(1) requires the local agency to make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether encumbered to a specific project or remaining unencumbered in an impact fee fund:

1. Identify the purpose for which the fee is to be put.

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

3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.

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

LCFPD does not currently have any unspent fees that are over 5 years old.