

Northstar Community Services District

**Annual and Five-Year
Fire Facilities Impact Fee Report**

Fiscal Year ending June 30, 2025

TABLE OF CONTENTS

I.	INTRODUCTION AND BACKGROUND INFORMATION	1
II.	IMPACT FEE PROGRAM DESCRIPTION	3
III.	IMPACT FEE SCHEDULE.....	4
IV.	IMPACT FEE FUND REPORTING	5
V.	FUTURE FEE-FUNDED FACILITIES.....	7
VI.	DISTRICT’S CAPITAL IMPROVEMENTS PLAN	8
VII.	FIVE-YEAR FINDINGS.....	9

I. INTRODUCTION AND BACKGROUND INFORMATION

The California Mitigation Fee Act (“Act”), originally passed by the California Legislature as AB 1600 and laid out in the California Government Code §66000-66025, sets legal and procedural requirements concerning development impact fees.

The Northstar Community Services District (“District”) collects Fire Facilities Impact Fee (“Fee”). The Fire Facilities Impact Fee Program (“Fee Program”) was originally established by a resolution adopted by the Placer County Board of Supervisors on April 29, 2003.

This report pertains to the District’s Fee activities during the fiscal year ending on June 30, 2025. The report was made available for public review on November 14, 2025 on the District’s website and as a hard copy at the District’s office.

Reporting Requirements

Annual Report. The Act requires¹ that for each fee program, a local agency must make available to the public the following information for the fiscal year, within 180 days of the fiscal year end:

- a) A brief description of the type of the fee program.
- b) The amount of the fee.
- c) The beginning and ending balance of the fee account or fund.
- d) The amount of fees collected and the interest earned.
- e) An identification of each public improvement on which the fees were expended and the amount of expenditures on each improvement, including the percentage of the cost funded with the fees.
- f) 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.
- g) An identification of each public improvement identified in a previous report pursuant to item f) above and whether construction began on the approximate date noted in the previous report.
- h) For a project identified pursuant to item g) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.
- i) A description of each interfund transfer or loan made from the fee 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.
- j) The amount of refunds made pursuant to subdivision (e) of Section 66001 of the Act, the number of persons or entities identified to receive those refunds, and any allocations of unrefunded fee revenues to other purposes if the administrative costs of such refunds exceed the amount of the refunds due.

¹ Gov’t Code § 66006 (b) (1)

The District's Board of Directors must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public.

Five-Year Findings. The Act also requires² that a local agency make the following findings with respect to the portion of the fee revenues remaining unexpended, whether committed or uncommitted, every five years.

- a) Identify the purpose to which the fee is to be put.
- b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- c) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified.
- d) Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

These findings need to be in connection with the Annual Report, as described above.

² Gov't Code § 66001(d)(1)

II. IMPACT FEE PROGRAM DESCRIPTION

This section serves as the brief description of the District's impact fee types, pursuant Gov't Code § 66006 (b) (1) (A).

The following fee programs of the District are covered by this report.

Fire Facilities Impact Fee: A fee that the District collects from new private residential and non-residential development within the District's fire service area outside of the Community Facilities District No. 1 to fund the one-time costs of public facilities used to provide fire protection and emergency medical response services to the new development. The purpose of this Fee Program is to ensure that new development funds its fair share of the fire and emergency medical response facility costs.

III. IMPACT FEE SCHEDULE

This section provides the amount of the District’s impact fees pursuant Gov’t Code § 66006 (b) (1) (B).

The District originally adopted the Fee in 2003. The most recent Nexus Study for the Fee Program was approved by the Placer County Board of Supervisors on May 13, 2025, with the fees becoming effective on July 12, 2025. The most recent inflation adjustment became effective on July 1, 2025.

During the fiscal year covered by this report, the following Fee Schedule was in effect:

Development Type	Fee Amount
All private development	\$1.19 per square foot

The current Fee Schedule can be accessed on the District’s website: <https://www.northstarcsd.org/fire-codes>.

IV. IMPACT FEE FUND REPORTING

The following table provides the accounting of financial activities and fund balances of the District's Fee Fund pursuant Gov't Code § 66006 (b) (1) (C), (D), (E), (G), and (H).

Statement of Fire Facilities Impact Fee Fund
Fiscal Year Ending June 30, 2025

Description	Amount				
Revenues					
Fees Collected	\$19,544.38				
Interest Earned	\$0.00				
Total Revenues	\$19,544.38				
Interfund Loans					
New Loans Made to Other Funds	\$0.00				
Payments Received from Other Funds	\$0.00				
New Loans Received from Other Funds	\$0.00				
Payments Made to Other Funds	(\$19,544.38)				
Net Interfund Loan Activities	(\$19,544.38)				
Refunds Issued	\$0.00				
Expenditures					
Facilities	Fee Funded	Other Funding	Total Cost	Fee Funded %	
Project Name 1	\$0.00	\$0.00	\$0.00	✔	#DIV/0!
Project Name 2	\$0.00	\$0.00	\$0.00	✔	#DIV/0!
Project Name 3	\$0.00	\$0.00	\$0.00	✔	#DIV/0!
Subtotal: Facilities	\$0.00	\$0.00	\$0.00	✔	#DIV/0!
Program Administration Expenses	\$0.00				
Total Expenditures	\$0.00				
Net Change in Fund Balance	\$0.00				
Start of Year Fund Balance	\$0.00				
End of Year Fund Balance	\$0.00				

LOAN FROM GENERAL FUND

In FYE 2009, the District's General Fund advanced \$1,856,554 to the Fire Department to help fund the expansion of Station 31. The expansion of Station 31 was determined by the District to be a qualified project to be funded by the Fee under the Act. The loan was to be paid back from the Fee revenues. Based on the Fee amount in place at the time, it was determined that the Fire Department would only be able to pay back \$491,400, which became the stated loan balance. No interest is being charged on the loan.

The District has been using all available Fee revenues to pay down the loan. Through the end of the fiscal year covered by this report, the Fee Fund has paid a total of \$188,964.31 on the loan. The remaining loan balance as of the end of the fiscal year covered by this report was \$302,435.69. At this time, the District is planning to continue utilizing all Fee revenues to continue paying off the loan.

FEE-FUNDED FACILITIES

During the fiscal year covered by this report, the District funded the following facilities with Fee revenues:

None

INTERFUND TRANSFERS AND LOAN

The following transfers and/or loans have been made from Fee Fund to other funds:

None

REFUNDS

During the fiscal year covered by this report, the District made \$0.00 in fee refunds. to persons or entities.

V. FUTURE FEE-FUNDED FACILITIES

This section provides information about future fee-funded facilities pursuant Gov't Code § 66006 (b) (1) (F).

None of the fees collected by the District are being used to fund future facilities.

VI. DISTRICT'S CAPITAL IMPROVEMENTS PLAN

The District has elected to designate the most recent Fee Program Nexus Study as the capital improvements plan in accordance with Gov't Code § 66001(a)(2). Planned facilities identified in the Nexus Study represent the facilities that the District anticipates funding with currently available Fee Fund balances and future Fee revenues.

The following material changes have been identified to the Planned Facilities listed in the Nexus Study:

None

VII. FIVE-YEAR FINDINGS

This section provides the five-year findings pursuant Gov't Code § 66001(d)(1).

The following table summarizes the five-year history of the Fee Revenues and the Fee Fund balance as of the end of the fiscal year covered by this report:

Northstar Community Services District Fire Facilities Impact Fee Revenue History	
FYE	Fee Revenue
2021	\$4,422.06
2022	\$6,356.98
2023	(\$1,747.93)
2024	\$11,255.16
2025	\$19,544.38
Total	\$39,830.65
06/30/2025 Fund Balance	\$19,544.38
Unspent Fees Over 5 Years	\$0.00