



# Fire Impact Fee Nexus Study Fire Facilities

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**Capitol | PFG**

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## Table of Contents

<b>SECTION 1: EXECUTIVE SUMMARY .....</b>	<b>1</b>
INTRODUCTION .....	1
DISTRICT OVERVIEW.....	2
METHODOLOGY AND APPROACH .....	2
SUMMARY OF GENERAL FINDINGS AND RECOMMENDATIONS.....	3
<b>SECTION 2: THE MITIGATION FEE ACT .....</b>	<b>5</b>
PURPOSE OF THE FEE .....	5
USE OF THE FEE .....	6
BENEFIT RELATIONSHIP .....	6
BURDEN RELATIONSHIP .....	6
PROPORTIONALITY.....	6
ACCOUNTING, REPORTING AND OTHER REQUIREMENTS OF AB 1600.....	7
AB 602 .....	7
<b>SECTION 3: METHODOLOGY FOR IMPACT FEE STUDY .....</b>	<b>9</b>
FACILITY STANDARDS METHODOLOGY.....	9
<b>SECTION 4: PREVIOUS STUDIES/CURRENT FEES .....</b>	<b>11</b>
<b>SECTION 5: DISTRICT DEMOGRAPHIC DATA .....</b>	<b>12</b>
OTHER DISTRICT INFORMATION .....	13
<b>SECTION 6: DISTRICT ASSETS .....</b>	<b>14</b>
EXISTING FACILITIES .....	14
EXISTING APPARATUS, VEHICLES AND CAPITAL EQUIPMENT .....	14
EXISTING CAPITAL RESOURCES .....	15
PLANNED ASSETS .....	15
AVAILABLE REVENUE SOURCES .....	16
TOTAL ESTIMATED COSTS .....	16
<b>SECTION 7: EXISTING AND ANTICIPATED DEVELOPMENT .....</b>	<b>18</b>
EXISTING DEVELOPMENT .....	18
ANTICIPATED RESIDENTIAL DEVELOPMENT .....	18
NON-RESIDENTIAL DEVELOPMENT .....	19
<b>SECTION 8: COST ALLOCATION AND IMPACT FEE CALCULATION.....</b>	<b>21</b>
SYSTEM BUY-IN AND DEFICIENCY EXCLUSION .....	21
IMPACT FEE CALCULATION .....	21
<b>SECTION 9: ASSESSING THE FEE.....</b>	<b>24</b>
APPLICATION BY SQUARE FOOTAGE.....	24
ACCESSORY DWELLING UNITS (ADUs) .....	24
FEE CREDITS FOR EXISTING DEVELOPMENT .....	24
SPECIALIZED DEVELOPMENT .....	24
PROJECT-SPECIFIC FEE ADJUSTMENTS AND APPEALS .....	24
<b>SECTION 10: IMPLEMENTATION .....</b>	<b>25</b>
DISTRICT BOARD APPROVAL .....	25
COUNTY BOARD OF SUPERVISORS' APPROVAL .....	25



# Fire Impact Fee Nexus Study Fire Facilities

<b>FEE ACCOUNTING</b> .....	<b>25</b>
<b>USE OF THE FEE</b> .....	<b>26</b>
<b>FEE EXEMPTIONS</b> .....	<b>26</b>
<b>INFLATION ADJUSTMENT</b> .....	<b>26</b>
<b>TRANSPARENCY REQUIREMENTS</b> .....	<b>26</b>
<b>NEXUS STUDY UPDATES</b> .....	<b>27</b>
<b>FEE REFUNDS FOR INCOMPLETE PROJECTS</b> .....	<b>27</b>
<b>REPORTING REQUIREMENTS</b> .....	<b>27</b>
<b>APPENDIX A: ANNUAL REPORT FORM</b> .....	<b>29</b>
<b>APPENDIX B: FIVE-YEAR FINDINGS REPORT FORM</b> .....	<b>33</b>



## Section 1: Executive Summary

### Introduction

The Loma Rica Browns Valley Community Services District (“District”) has prepared this Fire Impact Fee Nexus Study (“Nexus Study”) pursuant to the “Mitigation Fee Act,” as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the collection of new fire impact fees (“fees”) on new residential and nonresidential development within the District. The purpose of the fee is to fund the one-time cost of providing and expanding the District’s facilities, apparatus, and equipment needed to accommodate new development. The fee is translated into a per square foot cost that is imposed on new construction which may occur.

Under California law, the District lacks the land-use authority to impose impact fees on development projects. As the District serves the unincorporated areas of the County, the County Board of Supervisors is responsible for adopting the fire impact fee program and imposing the fees on behalf of the District. *The fees shall cover the areas outlined in the map provided in Section 5.*

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or “nexus” exists between new development that occurs within the District and the need for fire protection facilities, apparatus, and equipment as a result of new development. More specifically, this Nexus Study will present findings in order to meet the procedural requirements of the Mitigation Fee Act, also known as AB 1600, which states as follows:

- Identify the purpose of the fee.
- Identify the use to which the fee is to be put.
- Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed (“benefit relationship”).
- Determine how there is a reasonable relationship between the need for the fire facilities and the type of development project on which the fee is imposed (“impact relationship”).
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (“rough proportionality”).

The Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the County General Plan.



### **District Overview**

The District was founded in 1985 and provides fire suppression, rescue and medical aid and disaster response to the Yuba County communities of Loma Rica and Browns Valley. The District's service area covers approximately 98 square miles and has approximately 5,300 residents.

The District is governed by a five-member Board of Directors ("Board") and a General Manager. The Board and General Manager are responsible for strategic planning, policy development, and approval of capital expenditures. The District has a staff of seven volunteer firefighters and is augmented by firefighters from the California Department of Forestry and Fire Protection. Together, they provide 24 hour, 7 day a week coverage based at three fire stations.

The District responded to 2,788 service calls from 2021 through 2025, including structure and wildland fires, vehicle accidents, technical rescue, hazardous materials, and medical aid.

### **Methodology and Approach**

To determine the District's fire impact fee consistent with these substantive requirements, this Nexus Study utilizes a system-wide existing facility standard methodology. Under this method, the District's ratio of existing fire protection facilities, apparatus, and equipment to the existing service population establishes the standard for determining new development's fair share of the cost to expand the District's fire system as growth occurs.

Under the facility standard methodology, the identification and use of an existing facility standard, along with the restricted use of fee revenue, ensure that new development will not fund any existing deficiencies, as prohibited by the Act. Instead, only capital improvements and apparatus, vehicles, and equipment purchases that expand the District's fire system are allowable uses of fee revenue. Therefore, the fee program will generate only enough revenue to proportionally expand the fire system to maintain the existing level of service.

The existing facility standard is based on the District's ratio of existing fire protection and emergency response facilities, apparatus, and equipment to the existing development. Existing development demand is based on the District's service call data. The replacement value of the District's existing fire system is determined using the replacement value of the District's existing inventory of fire protection facilities, apparatus, and equipment. These costs are then allocated to four land use categories in proportion to the need they create for fire protection and emergency response services.

The Act requires that, in establishing a development impact fee program, the facilities funded by the fee must be identified. However, the Act provides flexibility regarding how that identification may be made. The fee program may identify a broad class of projects (per Government Code § 66000(b) and validated by *Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore* 185 Cal. App. 4th 554 5th Dist.), be made by reference to a capital improvement plan, be made in accordance with applicable general or specific plan requirements, or be made in other public documents. This fee program identifies facilities (land, stations, and other buildings), apparatus (engines and other vehicles), and equipment as the broad classes to be funded by the fee.



## Fire Impact Fee Nexus Study Fire Facilities

The District's capital improvements, apparatus, and equipment purchases will benefit the entire fire system. The District's fire protection and emergency response resources are organized as an integrated fire system. The resources of one fire station do not serve a particular area in isolation from the District's other fire stations and resources. When the District has a service call, whether for a fire or other emergency, the District's response may involve resources from multiple fire stations. Likewise, new development in the District's service area is served by all the District facilities, apparatus, and equipment, not just by the nearest fire station.

Additionally, this Nexus Study affirms that the fire impact fees established herein are structured to maintain both a reasonable and legally sufficient relationship between new development and its impact on the District's fire system. While the maximum fire impact fee schedule is based on typical land-use characteristics and service-demand averages, it reflects the District's objective of allocating costs roughly in proportion and equitably across development types.

### **Summary of General Findings and Recommendations**

- Fire impact fees are necessary to ensure that the District can adequately expand its fire protection facilities, apparatus, and equipment to support the growth of residents and employees, as well as the creation of new structural area by new development.
- The District's objective is to maintain its existing level of service by establishing a fire impact fee to fund the cost of expanding its facilities, apparatus, and equipment attributable to new development.
- Consistent with the nexus requirement of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and facilities, apparatus, and equipment funded by the fee.
- The District's new fire impact fee should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (Government Code § 66000 et seq.).
- The District does not have land-use authority to impose development impact fees as a condition of project approval; therefore the following proposed fees must be adopted by the County on behalf of the District.

<b>Proposed Impact Fees</b>		
<b>Land Use Category</b>	<b>Unit</b>	<b>Maximum Fire Impact Fee</b>
Single Family	Sq. Ft.	\$1.66
Multi-Family	Sq. Ft.	\$2.59
Accessory Dwelling Unit < 750 Sq. Ft.	N/A	Exempt
Retail/Commercial/Office	Sq. Ft.	\$1.49
Agricultural/Industrial	Sq. Ft.	\$1.41



## Fire Impact Fee Nexus Study Fire Facilities

- The District and the County should comply with the annual reporting requirements under Government Code § 66006(b). Following the fifth fiscal year and every five years thereafter, the District should comply with the reporting requirements under Government Code § 66001(d).
- This Nexus Study and fee program must be updated at least every eight years.
- The fire impact fee should be adjusted automatically each fiscal year based on the percentage change in the Engineering News-Record Construction Cost Index for San Francisco for the prior calendar year to maintain the purchasing power of fee revenue. Any inflationary adjustment must first be authorized in the enacting resolution or ordinance.



## Section 2: The Mitigation Fee Act

This brief summary of the legal framework for development fees is intended as a general overview. It was not prepared by legal counsel and should not be treated as legal advice.

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 current level of service is maintained and unchanged as new development offsets the increased costs of providing service as growth occurs.



### **Use of the Fee**

The Fee will be used to fund expansion, refurbishment and/or addition of Fire Facilities (land, buildings, other structures, apparatus and vehicles, equipment and related financing costs) to mitigate the impact of new development on the need for such facilities within the District, as well as to fund the administration of the Fee Program (Fee collection, accounting, reporting, nexus studies, and other expenses related to compliance with the Act requirements). The Fee revenue may be used to reimburse the District for previously incurred public facility costs. The Fee revenue will not be used to fund operations, maintenance, or existing facility deficiencies that do not expand the District's system capacity.

### **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. New development creates additional demand for the District's services that requires additional capital resources to sustain the constant level of service. 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.



### **Accounting, Reporting and 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 the fee 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 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.

### **AB 602**

The impact fees included herein were circumscribed by the requirements of AB 602, which was approved by the California State Legislature and signed by the Governor in 2021.

Among the significant impacts of AB 602 are the following:

- On or after January 1, 2022, fee justification studies (Nexus Studies) must identify the existing Level of Service (LOS) for each public facility, identify the proposed new LOS, and (if the proposed new LOS is greater than the existing LOS) include an explanation of *why* the new LOS is necessary.
- For housing development projects, Nexus Studies, adopted after July 1, 2022, must calculate the amount of fees based on the square footage of proposed units of the development unless the local agency demonstrates that another metric is more appropriate. The bill would require that a "local agency that calculated fees proportionally to the square footage of the proposed units be deemed to have used a valid method to establish a reasonable relationship between the fee charged and the burden posed by development." This would also apply to multi-family residences.
- The bill also requires the Department of Housing and Community Development ("HCD"), on or before January 1, 2024, to create an impact fee Nexus Study template that may be used by local jurisdictions to calculate their fees.
- The bill authorizes any member of the public, including an applicant for a development project, to submit evidence that the city, county, or other local agency had failed to comply with the Mitigation Fee Act. The bill requires the legislative body of the city, county, or other local agency to consider any timely submitted evidence and authorize the legislative body to change or adjust the proposed fee or fee increase, as specified.



## Fire Impact Fee Nexus Study Fire Facilities

- If a Nexus Study supports the increase of an existing fee, the local agency shall review the assumption of the Nexus Study supporting the original fee and evaluate the amount of the fees collected under the original fee.
- Large jurisdictions (county population greater than 250,000) must adopt a Capital Improvement Plan ("CIP") as part of the Nexus Study.
- Nexus Studies shall be updated at least every 8 years from the period beginning January 1, 2023. (This is the date where this requirement begins)



### Section 3: Methodology for Impact Fee Study

Development impact fees are calculated to fund additional Fire Facilities that are a direct result of growth due to new development. In order to fund Fire Facilities 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**

Facility standards determine new development's total need for new facilities and each development unit's fair share of those needs. Proper methodology allocates public facility costs to new development fairly and ensures that new development is not required to fund existing service deficiencies, while existing development is not subsidizing facilities for new development.

The District relies on its entire system of facilities to provide its services, meaning the District responds to calls based on the current availability of staff and apparatus, directing personnel and vehicles from stations that are not necessarily the closest to where the response is needed. This often happens due to varied equipment availability at different stations, as well as the specific service capacity at the time of the call.

Additionally, not all fire and emergency medical response services that benefit a specific development are provided at the location of that development. Therefore, when new development occurs within a fire district service area, it benefits from the entire fire protection and emergency medical response system of the district.

Given the fixed service area of the District, the coverage and response times provided by the existing fire stations, and the limited anticipated development growth, the system-wide existing facility standard methodology will be utilized in this Nexus Study. This is consistent with the common practice of calculating mitigation fees for fire protection districts.

The system-wide existing facility standard methodology is utilized when a facility's capacity can only accommodate a known level of development. The total facility cost is proportionately allocated to each unit of development within the facility's service area. If incremental facility costs can be allocated to an incremental development unit, this approach provides sufficient flexibility to accommodate changing development patterns.



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 increase 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.

### **Existing Level of Service Standard**

To establish a quantifiable baseline, the District's existing level of service is defined by the direct relationship between its current capital asset infrastructure and the total structural area it protects. Based on the District's current inventory, the total replacement value of existing fire stations, apparatus, and equipment is \$8,147,445, which serves a current system footprint of 4,440,264 square feet. This establishes a system-wide existing level of service standard of \$1.83 of fire capital asset investment per square foot of development, ensuring that new construction is strictly required to maintain but not exceed this exact benchmark as growth occurs.

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 Fire Facilities should not be utilized to accommodate new construction at the expense of existing service levels. To offset the impact of new development, the development impact fees will be used in accordance with the Use of the Fee as described above.

The District's inventory of existing and planned Fire Facilities is 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 Fire Facilities as growth occurs. The District's existing Fire Facilities described in this Report currently serve the entire District. The facility standard utilized in the Study will specifically benefit any new development that will occur within the District as it will fund the expansion of Fire Facilities at the same standard currently serving existing development.

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

The District's three existing fire stations will continue to provide services to the existing and future development. As such, new development is required to contribute its fair share of the existing facility costs.



### Section 4: Previous Studies/Current Fees

The District’s previous development impact fee study was prepared in December 2008. Based upon the analysis performed by Capitol Public Finance Group, the development impact fees for fire facilities, shown in **Table 1** below, were approved by the District.

**Table 1**

<b>Current Fees</b>		
<b>Building Category</b>	<b>Impact Fee for Units Without Sprinklers per Square Foot</b>	<b>Impact Fee for Units With Sprinklers per Square Foot</b>
Residential, single and multi-family, and Commercial (Light Load)	\$0.99	\$0.49
Commercial and Industrial (Moderate Load)	\$1.98	\$0.99
Commercial and Industrial (Heavy Load)	\$2.97	\$1.48
Non-Habitable Structure	\$0.51	\$0.26

*Source: Loma Rica Browns Valley Community Services District*

Capitol Public Finance Group was requested by the Loma Rica Browns Valley Community Services District to provide a Nexus Study. This Nexus 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. Ultimately, this Study will justify a development impact fee to mitigate the increasing amount of development within the District’s boundaries and the rapidly increasing cost of Fire Facilities.



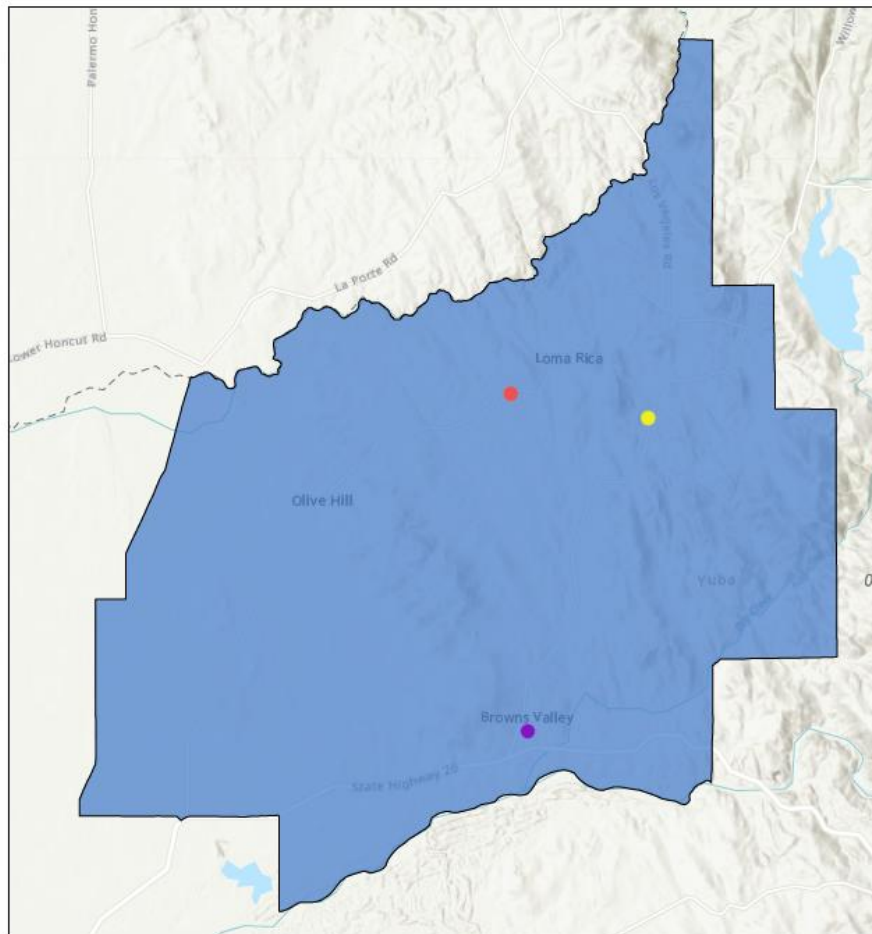
## Section 5: District Demographic Data

The District is located in Yuba County. The District has a boundary area of approximately 98 square miles, which extends north from the Yuba River in the Browns Valley area to the Yuba-Butte county line in the community of Loma Rica and from Ramirez Road in the west to southwest of Collins Lake in the east. Within the District's boundaries are the communities of Loma Rica and Browns Valley along with unincorporated portions of Yuba County.

The terrain within the District is predominantly rural. There are very large agricultural and wildland areas, the latter prone to wildfires.

The District covers 98 square miles, a map of the District's boundaries is shown in **Figure 1**.

**Figure 1**  
Loma Rica Browns Valley Fire



12/17/2025

- LRBV Stations
- Station 61
  - Station 62
  - Station 63
- CSD\_LRBV
- World\_Hillshade

Esri, NASA, NGA, USGS, Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community

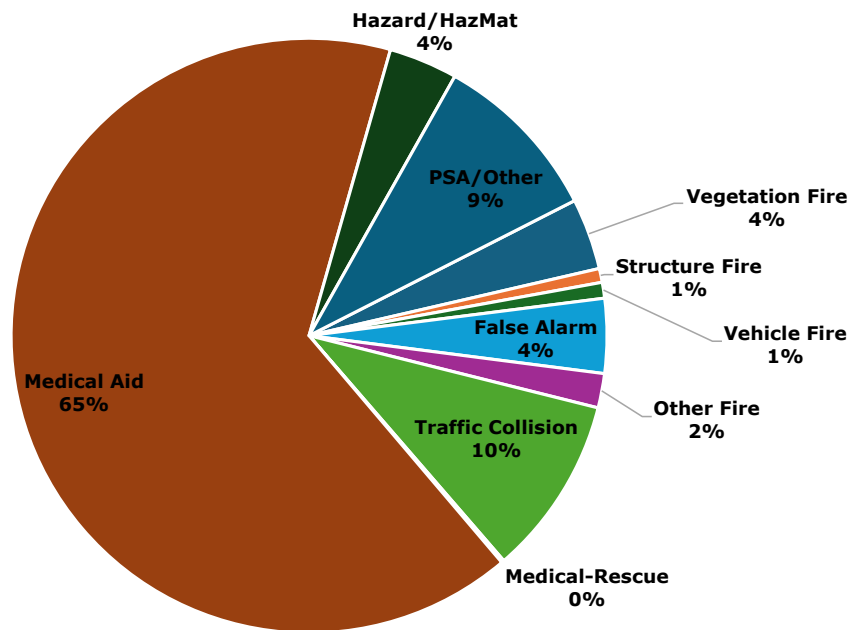
## Other District Information

The District provides a full range of services, including fire suppression, rescue and medical aid 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.

The District responded to 2,788 service calls from 2021 through 2025. Rescue and EMS calls amounted to 65% of the service calls, as shown in Chart 1. On average the District had approximately 558 service calls per year over the past five years.

**Chart 1**

Over the Past 5 Years the District has Received 2,788 Calls for Service



Source: Loma Rica Browns Valley Community Services District

## Section 6: District Assets

### Existing Facilities

The District currently operates out of three fire stations. An inventory of the District’s stations and the year they were constructed is shown in **Table 2** below. The insured value includes an estimated land value of \$18,438 per acre, based on the average sale price of vacant land in the area.

**Table 2**

<b>Loma Rica Browns Valley Fire Protection District Fire Station Inventory and Estimated Value</b>			
<b>Station Name</b>	<b>Address</b>	<b>Year Built</b>	<b>Estimated Value</b>
Station 61	11485 Loma Rica Road, Marysville	2000	\$1,124,020
Station 61	11485 Loma Rica Road, Marysville	2000	\$571,772
Station 62	9471 Browns Valley School Road, Browns Valley	1994	\$1,634,994
Station 63	6729 Marysville Road, Marysville	2020	\$2,568,841
<b>Total:</b>			<b>\$5,899,626</b>

Source: Loma Rica Browns Valley Community Services District

### Existing Apparatus, Vehicles and Capital Equipment

**Table 3** details the District’s current fleet of firefighting apparatus and other vehicles. The replacement cost estimate was provided by the District and is based on the current market prices of comparable vehicles. These vehicles constitute an essential capital investment needed to provide the Services and have at least a five-year service life.

Fire protection is an equipment-intensive service. The District’s facilities, vehicles, and personnel are equipped with and utilize various types of machinery, tools, gear, and technology with an estimated value of \$1,062,710, based on 15% of the value of the District’s total existing stations (\$5,899,626) and apparatus and vehicles (\$1,185,109). This equipment constitutes an essential capital investment needed to provide the Services and all items listed have at least a five-year service life.

**Table 3**

<b>Loma Rica Browns Valley Fire Protection District Apparatus Inventory and Estimated Value</b>		
<b>Apparatus Type</b>	<b>Model Year</b>	<b>Estimated Value</b>
International Pumper LDH	2001	\$200,000
Ford Mini Pumper	2003	\$160,000
International Pumper	2006	\$277,000
Freightliner Tanker	2012	\$205,000
HME Pumper	2012	\$343,109
<b>Total</b>		<b>\$1,185,109</b>

Source: Loma Rica Browns Valley Community Services District

**Existing Capital Resources**

As previously detailed in Section 6 and summarized in **Table 4** below, the District has invested approximately \$8.1 million into its capital assets.

**Table 4**

<b>Capital Asset Summary</b>	
<b>Type of Asset</b>	<b>Total Insured Value</b>
Fire Stations	\$5,899,626
Apparatus and Vehicles	\$1,185,109
Equipment	\$1,062,710
<b>Total</b>	<b>\$8,147,445</b>

**Planned Assets**

To continue providing an appropriate level of service to existing and future development, the District plans to implement upgrades and remodels at Stations 62 and 63, as well as expand its equipment inventory. These additions constitute the District’s Capital Improvement Plan, as shown in **Table 5**.

**Table 5**

<b>Capital Improvement Projects</b>	
<b>Need</b>	<b>Estimated Costs</b>
Upgrade/Remodel Station 62 ( bathroom and office area), include a sleeping quarters for future staffing	\$100,000
Update SCBS to meet NFPA standards	N/A
Purchase new and update safety gear	N/A
New communications radios for all apparatus	\$12,000
Upgrade Station 63 to include a functional bathroom with shower- this will require septic installation	N/A
Air compressor Station 63	\$2,000
<b>Total</b>	<b>\$114,000</b>

Source: Loma Rica Browns Valley Community Services District

**Available Revenue Sources**

The District intends to commit all available developer fee funds to the projects. As of November 2025, the District had approximately \$14,295 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 6**.

**Table 6**

<b>Combined Total Capital Assets and Future Costs</b>	
<b>Type of Asset</b>	<b>Total Estimated Value/Costs</b>
Current Capital Assets	\$8,147,445
Future Improvement Costs	\$114,000
<b>Total Estimated Capital Impact</b>	<b>\$8,261,445</b>
Less Development Fee Balance	\$14,295
<b>Net Total Estimated Capital Impact</b>	<b>\$8,247,150</b>

Source: Loma Rica-Browns Valley Community Services District

## Fire Impact Fee Nexus Study Fire Facilities

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 7: Existing and Anticipated Development

### Existing Development

Using ParcelQuest it was determined that there is currently 4,440,264 total square footage of building space within the District, shown in **Table 7**.

**Table 7**

<b>Existing Development by Square Footage</b>	
<b>Land Use Category</b>	<b>2025 Existing Sq. Ft.</b>
Single Family	3,853,268
Multi-Family	106,017
Retail/Commercial/Office	354,705
Agricultural/Industrial	126,274
<b>Total</b>	<b>4,440,264</b>

### Anticipated Residential Development

There are currently no large-scaled planned development projects within the District’s boundaries, however the District does expect growth at its recent pace to continue. Information provided by the County showed that the District added an average of 20 residential units per year over the last eight years, shown in **Table 8** below. It is expected that this rate of growth will continue over the next eight years for a total of approximately 168 new residential units.



**Table 8**

<b>8 Year Historical Residential Development</b>	
<b>Year</b>	<b># of Residential Units</b>
2018	65
2019	25
2020	18
2021	12
2022	15
2023	8
2024	10
2025	10
<b>Average</b>	<b>20</b>
<b>Estimated New Residential Units</b>	<b>168</b>

Source: Yuba County

To estimate the square footage of new residential development, the average square footage of current residential units within the District was determined using information provided by the County and then applied to the estimated number of units expected to be built over the next 8 years.

**Table 9**

<b>Estimated Residential Development Square Footage</b>		
<b>Total Estimated # of Units</b>	<b>Average Current Residential Square Footage</b>	<b>Estimated Square Footage</b>
168	2,018	339,024

**Non-Residential Development**

Using information provided by the County it was determined that over the last eight years the District has added an average of 27,804 square feet of non-residential building space per year, it is expected that this rate of growth will continue over the next eight years for a total of 222,432 square feet of non-residential building space.

**Table 10**

<b>8 Year Historical Agricultural/Industrial Development</b>	
<b>Year</b>	<b>Non-Residential Square Footage</b>
2018	54,597
2019	35,296
2020	31,038
2021	5,946
2022	24,242
2023	32,762
2024	13,615
2025	21,233
<b>Average</b>	<b>27,341</b>

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: Cost Allocation and Impact Fee Calculation

### System Buy-In and Deficiency Exclusion

This capacity-based fee structure utilizes a system-wide asset allocation methodology. In strict compliance with the Act, all collected fee revenues are legally restricted to system expansion and cannot be used to correct any pre-existing deficiencies. By basing the fee program entirely on the value of the existing operational inventory, this methodology mathematically ensures that new development only pays its proportional "buy-in" share to scale future capacity, while the remediation of any existing deficiencies remains the exclusive financial responsibility of the District's other revenue sources.

The Act requires that mitigation fee calculations ensure a reasonable relationship between the amount of the fee and the cost of public facilities attributable to the development on which the fee is imposed. To properly express the impact of new construction on system service quality and capabilities, this Study uses capacity-based fees by allocating system-wide facility costs to all existing and future development to ensure that the Fee charged to future development covers its proportionate fair share of the total facility costs. The cost of the District's system-wide facilities is allocated to the existing and future development in proportion to their demand for Services.

**Table 11**

<b>Loma Rica Fire Protection District Direct Demand Calls for Service</b>	
<b>Description</b>	<b># of Calls</b>
Single Family	915
Multi-Family	44
Retail/Commercial/Office	73
Agricultural/Industrial	24
<b>Total Demand</b>	<b>1,056</b>

### 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 square footage of structures within the District. Although the District covers a wide-ranging service area, including open land and river bottoms, the impact fee calculation only includes structures with assessable square footage.

As described in Section 7, the estimated square footage of new construction within the District is 561,456. Using ParcelQuest it was determined that there is currently 4,440,264 total square footage of building space within the District. As shown in **Table 12**, over the next 8 years the District expects to have approximately 5 million square feet of building space within its boundaries.



Table 12

Estimated Existing and Future Development by Square Footage			
Land Use Category	2025 Existing Sq. Ft.	Estimated New Sq. Ft.	Total Projected Sq. Ft.
Single Family	3,853,268	339,024	4,192,292
Multi-Family	106,017	0	106,017
Retail/Commercial/Office	354,705	3,706	358,411
Agricultural/Industrial	126,274	218,729	345,003
<b>Total</b>	<b>4,440,264</b>	<b>561,459</b>	<b>5,001,723</b>

To calculate the amount of the development impact fee necessary on a per-square-foot basis, we first identify the net total estimated capital impact (unfunded facilities cost) of \$8,248,600, as detailed in Section 6. We then determine the proportional service demand for each land use category using recent call response data. The total facilities cost is allocated to each category based on its respective service demand percentage. Finally, we divide the allocated cost for each category by its total projected square footage (summing to 5,001,723 square feet District-wide) to determine the base fee per square foot.

Table 13

Facility Cost Allocation Factor and Base Fee Amount						
Description		Residential Development		Non-Residential Development		Total
		Single Family	Multi-Family	Retail/Commercial/Office	Agricultural/Industrial	
2025 Existing Development (Sq. Ft.)	(a)	3,853,268	106,017	354,705	126,274	4,440,264
<b>Community-Wide Demand</b>						
Call Responses (Jan 2023 - Oct 2025)	(b)	303	8	28	10	349
Call Responses per 1,000 Sq Ft.	(c) = (b) / (a) x 1,000	0.08	0.08	0.08	0.08	0.08
<b>Direct Demand</b>						
Call Responses (Jan 2023 - Oct 2025)	(d)	915	44	73	24	1,056
Call Responses per 1,000 Sq Ft.	(e) = (d) / (a) x 1,000	0.24	0.42	0.21	0.19	0.24
<b>Total Demand</b>						
Total Call Responses per 1,000 Sq. Ft.	(f) = (c) + (e)	0.32	0.49	0.28	0.27	0.32
<b>Net Cost Allocation/Base Fee Amount</b>						
Service Demand Allocation <sup>(1)</sup>	(g)	1.00	1.56	0.90	0.85	
Total 2045 Projected Development (Sq. Ft.)	(h)	4,192,292	106,017	358,411	345,003	5,001,723
SFR Sq. Ft. Equivalent Service Factor	(i) = (h) x (g)	4,192,292	165,579	322,513	293,265	4,973,649
Service Demand Allocation <sup>(2)</sup>	(j)	84.29%	3.33%	6.48%	5.90%	100.00%
Net Facility Cost Allocation	(k) = Total Cost x (j)	\$6,951,528	\$274,558	\$534,781	\$486,282	\$8,247,150
<b>Net Cost Per Sq. Ft./Base Fee Amount</b>	(l) = (k) / (h)	<b>\$1.66</b>	<b>\$2.59</b>	<b>\$1.49</b>	<b>\$1.41</b>	

(1) Allocation Factor = Total Call Responses for each property type / by Total Call Responses for residential single family property type

(2) Service Demand Allocation is the percentage of the SFR Sq. Ft. Equivalent Factor (i) for each development type in relation to the Total SFR Sq. Ft. Equivalent Service Factor

Therefore, as shown in **Table 13**, the District can justify a maximum development impact fee of \$1.66 per square foot for Single Family, \$2.59 per square foot for Multi-Family, \$1.49 per square foot for Retail/Commercial/Office, and \$1.41 per square foot for Agricultural/Industrial new construction.



## Section 9: Assessing the Fee

The fire impact fee is a differentiated fee applicable to new construction and structural additions that require the issuance of a building permit or approval from Yuba County, organized into four specific land use categories: Single Family, Multi-Family, Retail/Commercial/Office, and Agricultural/Industrial.

### **Application by Square Footage**

The fee is assessed on a per-square-foot basis based on the specific land use category. For residential development, the fee is calculated based on the square footage of the habitable living area. For non-residential development, the fee is charged based on the covered and enclosed building space. Garages, unenclosed walkways, overhangs, and similar non-habitable or unenclosed areas are generally excluded from the assessable square footage.

### **Accessory Dwelling Units (ADUs)**

Consistent with California state law, Accessory Dwelling Units (ADUs) less than 750 square feet are exempt from the fire impact fee. For ADUs that are 750 square feet or larger, the fee shall be charged proportionately based on the square footage of the unit at the Single-Family Housing rate.

### **Fee Credits for Existing Development**

To comply with the Mitigation Fee Act and relevant case law, the District will only assess the fire impact fee on the net increase in square footage or the net change in the use category. A fee credit shall be given for demolished existing square footage as part of a new development project. The fee credit shall be based on the calculated fee for the demolished land use category.

### **Specialized Development**

Future large or specialized commercial, industrial, or agricultural 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 hazardous materials response data to support the assigned fee structure. An in-lieu mitigation agreement may be utilized to adequately collect mitigation fees from development projects with unique characteristics or specialized service demands.

### **Project-Specific Fee Adjustments and Appeals**

An applicant subject to the fire impact fee may request a project-specific review and fee adjustment if they demonstrate that the standard fee, as applied, is not roughly proportional to the project's actual impact on the District's fire system. Administrative review is available only when the applicant provides credible and verifiable evidence that the development project will generate a materially lower demand than assumed in this Nexus Study. The procedures, timelines, and appeal rights for handling these requests shall be governed by the enabling ordinance or resolution adopted by Yuba County on behalf of the District.



## Section 10: Implementation

If the District Board of Directors concurs with and chooses to implement the fee program as provided for in this study, the following process should be followed for fee implementation and ongoing administration.

### **District Board Approval**

Following thorough consideration and public input, the District Board should adopt a resolution approving this Nexus Study at a regularly scheduled public meeting and make a formal recommendation to the Yuba County Board of Supervisors to adopt and implement the fire impact fee program pursuant to the County's "police powers" under Article XI, Section 7 of the California Constitution.

### **County Board of Supervisors' Approval**

Because the District lacks the land-use authority to impose development impact fees, the Yuba County Board of Supervisors must adopt the proposed fee schedule in compliance with California Government Code sections 66016 through 66018. The County will:

- 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.
- Make this Nexus Study and all supporting documentation available for public review at least 30 days prior to the hearing, consistent with best practices and the Mitigation Fee Act.
- Publish notice of the public hearing in a newspaper of general circulation twice, at least 10 days prior to the scheduled hearing, with a minimum of 5 days between publications. *(Note: To ensure full compliance with California Government Code § 66016.5, the Nexus Study must be made available for public review for a minimum of 30 days before the hearing, requiring coordination with the County to open the public review window 30 days prior to formal board action.)*
- Hold a public hearing to consider the adoption of the development impact fee.
- Adopt an implementing resolution or ordinance to impose the proposed fee and authorize an automatic annual inflationary adjustment.
- Begin collecting the fee no sooner than 60 days following the adoption of the ordinance or resolution.

### **Fee Accounting**

The District must deposit all fee revenues into a separate, restricted capital facilities account to avoid any commingling of the fees with other District revenues or funds. Interest earned on the capital facilities account balance must be credited directly to the fee program fund.



### **Use of the Fee**

The District shall only use fee revenues for capital expenditures (facilities, apparatus, and equipment) that expand the District's capacity 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 District may alter the scope of the capital expenditures or substitute new capital projects, provided the projects continue to represent an expansion of the District's capabilities. Fee revenues shall not be used to fund operations, maintenance, or existing facility deficiencies.

### **Fee Exemptions**

The following development projects are exempted from payment of the fire impact fee:

- Structures owned and occupied by a governmental agency.
- Structures that are reconstructed following damage, destruction, or voluntary demolition, provided there is no change in use category and the square footage of the reconstructed structure is no greater than the square footage of the prior structure.
- Accessory Dwelling Units (ADUs) less than 750 square feet.
- Structures determined to have no impact on the District's fire system. The Fire Chief or their designated representative may make this determination.

### **Inflation Adjustment**

The District should adjust the fee annually to account for inflation in the cost of the capital expenditures to be funded by the fee. The adjustment should be based on a reputable and easily identifiable source, such as the percentage change in the Engineering News-Record (ENR) Construction Cost Index for San Francisco for the prior calendar year. Any inflationary adjustment must first be authorized in the enacting resolution or ordinance.

### **Transparency Requirements**

To ensure compliance with the public disclosure provisions of the Mitigation Fee Act (Gov. Code § 65940.1), the District and the County shall maintain the following information on their official websites, updating the information within 30 days of any change:

- A current schedule of, or direct link to, the Fire Impact Fee.
- The current and any previous Nexus Studies conducted after January 1, 2018.
- The current and five previous Annual Reports regarding the fee program.



### **Nexus Study Updates**

To comply with the Mitigation Fee Act (Gov. Code § 66016.5), this Nexus Study and the associated fee program must be reviewed and updated at least once every eight years.

### **Fee Refunds for Incomplete Projects**

If all necessary funds have been collected to construct a public improvement but the improvement remains incomplete, the District, within 180 days of determining that sufficient funds have been collected, shall identify an approximate date by which construction will commence. If such identification is not made, the District shall refund to the then-current record owner of the development project, on a prorated basis, the unexpended portion of the fee and any accrued interest, provided that the administrative costs of the refund do not exceed the amount to be refunded.

### **Reporting Requirements**

The District must comply with the annual and five-year reporting requirements of Government Code section 66000 et seq.:

#### **Annual Report**

An Annual Report shall be made available to the public within 180 days of each fiscal year end. The report shall contain the following information:

- A brief description of the type of fee held in the fund;
- The amount of the fee;
- The beginning and ending balance of the fund, the fee amount collected, and interest earned;
- An identification of each public improvement on which the fee was expended, the amount of expenditures for each improvement, and the total percentage of cost funded by the fee;
- If the District determines that sufficient funds have been collected to complete an incomplete public improvement, an identification of the approximate date by which construction of the facility will commence;
- A description of each inter-fund transfer or loan made from the fund, including the public improvement on which the transferred or loaned fee will be expended, the repayment date of any loan, and the interest rate the fund will receive;
- The amount of money refunded pursuant to Gov't Code § 66001;
- An identification of each public improvement previously identified in an Annual Report as having sufficient funds to complete construction, and whether construction began by the approximate date noted (required by AB 516);
- If construction did not commence by the previously identified date, the reason for the delay and a revised approximate commencement date (required by AB 516); and
- The number of persons or entities identified to receive refunds (required by AB 516).



The District must review the Annual Report at the next regularly scheduled public meeting, but no less than 15 days after it was made available to the public. Notice of the time and place of the meeting, including the address where the Annual Report may be reviewed, shall be mailed at least 15 days prior to the meeting to any party who has filed a written request for mailed notice. Written requests for mailed notice are valid for one year from the date filed unless renewed by April 1 of each year.

### **Five-Year Findings Report**

In the fifth fiscal year following the first receipt of any fee proceeds, and every five years thereafter, the District and the County must comply with Gov't Code § 66001(d)(1) by making the following findings with respect to the unexpended portion of the fund, whether committed or uncommitted:

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

These findings are to be made in conjunction with the Annual Report for the same fiscal year. The District must refund the unspent or uncommitted fee revenue for which a need cannot be demonstrated, unless the administrative costs of doing so exceed the amount to be refunded.



## Appendix A: Annual Report Form

Required pursuant to Gov't Code § 66006 | Due within 180 days of fiscal year end

### PART 1 — REPORTING PERIOD & FUND IDENTIFICATION

<b>Fiscal Year Covered:</b>	e.g., July 1, 20__ – June 30, 20__
<b>Date Report Made Public:</b>	MM/DD/YYYY
<b>Public Meeting Date:</b>	MM/DD/YYYY (≥ 15 days after public release)
<b>Notice Mailed Date:</b>	MM/DD/YYYY (≥ 15 days before meeting)

### PART 2 — FEE DESCRIPTION & AMOUNT

<b>Type of Fee / Fund:</b>	e.g., Fire Facilities Impact Fee
<b>Current Fee Amount (per sq. ft.):</b>	\$

### PART 3 — FUND BALANCE & ACTIVITY

Item	Amount (\$)
Beginning Balance (start of fiscal year)	\$
Fee Revenue Collected	\$
Interest Earned	\$
Total Expenditures (detail in Part 4)	\$
Refunds Issued (Gov't Code § 66001)	\$
Transfers Out (detail in Part 5)	\$
<b>Ending Balance (end of fiscal year)</b>	<b>\$</b>



**PART 4 — PUBLIC IMPROVEMENT EXPENDITURES**

List each public improvement on which the fee was expended this fiscal year.

Public Improvement / Project	Fee Expended (\$)	Total Project Cost (\$)	% of Cost Funded by Fee
	\$	\$	%
	\$	\$	%
	\$	\$	%
	\$	\$	%
	\$	\$	%

Attach supplemental schedule if more than 5 projects.

**PART 5 — INTER-FUND TRANSFERS AND LOANS**

Were any inter-fund transfers or loans made from this fund during the fiscal year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If yes, complete the table below:

Purpose/Improvement	Amount (\$)	Receiving Fund	Repayment Date (if loan)	Interest Rate (if loan)
	\$			%
	\$			%
	\$			%

**PART 6 — AB 516: PREVIOUSLY IDENTIFIED PROJECTS**

Were any public improvements identified in a prior Annual Report as having sufficient funds for construction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If yes, complete the following for each such improvement:

## Fire Impact Fee Nexus Study Fire Facilities

Improvement Name	Previously Identified Start Date	Construction Commenced ?	If No: Reason for Delay & Revised Start Date
		<input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	

### PART 7 — REFUNDS

<b>Were any fee refunds issued during this fiscal year pursuant to Gov't Code § 66001?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<b>Total Amount Refunded:</b>	\$
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<b>Number of Persons/Entities Identified to Receive Refunds:</b>	
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### PART 8 — PROJECTS WITH SUFFICIENT FUNDS BUT INCOMPLETE CONSTRUCTION

<b>Has the District determined that sufficient funds have been collected to complete any public improvement that remains incomplete?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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*If yes, identify each improvement and the approximate construction commencement date:*

Public Improvement	Approximate Construction Commencement Date

**PART 9 — CERTIFICATION AND SIGNATURES**

*I certify under penalty of perjury that the information contained in this Annual Report is true, accurate, and complete to the best of my knowledge and was prepared in compliance with Gov't Code § 66006 and applicable AB 516 requirements.*

**DISTRICT**

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Date

*This completed form must be made available to the public and reviewed at a public meeting no less than 15 days after public release. Notice must be mailed at least 15 days before the meeting to parties who have filed a written request for mailed notice.*



## Appendix B: Five-Year Findings Report Form

Required pursuant to Gov't Code § 66001(d)(1)  
 To be completed in conjunction with the Annual Report in the fifth year and every five years thereafter

### PART 1 — REPORTING PERIOD & FUND IDENTIFICATION

<b>Fiscal Year Covered:</b>	e.g., July 1, 20__ – June 30, 20__
<b>Five-Year Period Covered:</b>	e.g., FY 20__/_ through FY 20__/_
<b>Fund Name / Account Number:</b>	
<b>First Year Fee Proceeds Received:</b>	FY __/__ (triggers five-year cycle)
<b>Date Report Made Public:</b>	MM/DD/YYYY

### PART 2 — FIVE-YEAR FUND SUMMARY

Summarize fund activity over the full five-year reporting period.

Item	Cumulative Five-Year Amount (\$)
Total Fee Revenue Collected (5 years)	\$
Total Interest Earned (5 years)	\$
Total Expenditures (5 years)	\$
Total Refunds Issued (5 years)	\$
<b>Current Unexpended Balance (end of period)</b>	\$
— Committed	\$
— Uncommitted	\$

### PART 3 — REQUIRED FINDINGS (Gov't Code § 66001(d)(1))

All four findings below must be made with respect to the unexpended portion of the fund, whether committed or uncommitted. Provide a substantive narrative for each.

**FINDING 1: PURPOSE OF THE FEE**

*Identify the purpose to which the fee is to be put. Describe the specific public improvements or programs the fee is intended to fund.*

<b>Response / Narrative:</b>	<i>Enter narrative</i>

**FINDING 2: REASONABLE RELATIONSHIP**

*Demonstrate a reasonable relationship between the fee and the purpose for which it is charged. Reference the Nexus Study.*

<b>Response / Narrative:</b>	<i>Enter narrative</i>

**FINDING 3: FUNDING SOURCES FOR INCOMPLETE IMPROVEMENTS**

*Identify all sources and amounts of funding anticipated to complete financing of incomplete public improvements.*

Incomplete Improvement	Funding Source	Amount Anticipated (\$)	Estimated Deposit Date
		\$	
		\$	
		\$	
		\$	

**FINDING 4: APPROXIMATE DEPOSIT DATES**

*Designate the approximate dates on which funding is expected to be deposited into the appropriate fund. Reference the table in Finding 3 and provide additional narrative as needed.*

## Fire Impact Fee Nexus Study Fire Facilities

<b>Response / Narrative:</b>	<i>Enter narrative</i>

### PART 4 — REFUND DETERMINATION

If a need for unexpended fee revenue cannot be demonstrated, the District must refund the unspent or uncommitted balance, unless administrative costs exceed the refund amount.

<b>Can the District demonstrate a continuing need for ALL unexpended fee revenue?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<b>If No — Amount for Which Need Cannot Be Demonstrated:</b>	\$
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<b>Do administrative costs of the refund exceed the amount to be refunded?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<b>Number of Persons/Entities Entitled to Refund:</b>	
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### PART 5 — CERTIFICATION AND SIGNATURES

*I certify under penalty of perjury that the findings and information contained in this Five-Year Findings Report are true, accurate, and complete to the best of my knowledge, and that this report was prepared in compliance with Gov't Code § 66001(d)(1). These findings are made in conjunction with the Annual Report for the same fiscal year.*

#### DISTRICT

\_\_\_\_\_

Authorized Signature

\_\_\_\_\_

Printed Name and Title

\_\_\_\_\_

Date

*This completed form, including all four required findings, must be reviewed at a public meeting in conjunction with the Annual Report. The same 15-day advance notice requirements apply.*

**Next Five-Year Findings Report Due: FY \_\_\_\_/\_\_\_\_**

