



DATE: January 8, 2025

TO: Board of Education

FROM: Mrs. Kerstin Kramer, Superintendent Chief Learning Officer

SUBJECT: Review and Approve Resolution No. 18-2024-2025 – Resolution of the Board of Education regarding Accounting of Developer Fees for Fiscal Year 2023-2024 pursuant to Government Code Sections 66001(d) and 66006(b)

PRESENTED BY: Todd Rivera, Assistant Superintendent Chief Business Officer

ACTION REQUESTED

Review and approve Resolution No. 18-2024-2025 – Resolution of the Board of Education regarding Accounting of Developer Fees for Fiscal Year 2023-2024 pursuant to Government Code Sections 66001(d) and 66006(b).

BACKGROUND INFORMATION

The District collects fees on all new residential and commercial development located within its boundaries. The purpose of the fees (“developer or mitigation fees”) is to mitigate the impact of the development on school facilities within the District. Per section 66006 of the Government Code, any local agency requiring payment of fees in connection to the approval of a development, must make certain information available to the public within 180 days of the close of each fiscal year. This information is to ensure that fees are being used for their intended purposes. This information to be made available includes:

- (A) A brief description of the type of fee in the account or fund.
- (B) The amount of the fee.
- (C) The beginning and ending balance of the account or fund.
- (D) The amount of the fees collected and the interest earned.
- (E) An identification of each public improvement on which fees were expended 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.
- (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.

(G) 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.

(H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

Additionally, per section 66001 (d) of the Government Code, an agency collecting fees must also make specific findings every five years with respect to any unexpended developer fees remaining in the account (i.e., any fees collected that have not been spent within a five year period). The findings required are as follows:

(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.

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.

In order to meet these requirements set forth in Government Code, the District has prepared an annual and five year accounting of developer fees (“reportable fees”) report which indicates the amount of fees collected and remaining balances, where the fees are being spent, identification of projects and annual expenditures, and any projects planned to be funded by developer fees in the future. In addition, the District has made proposed five-year findings for unexpended developer fees. This report satisfies the requirements of Sections 66001 and 66006 of the Government Code. The annual and five year report is only required for developer fees collected per Education Code 17620.

RESOURCES REQUIRED: N/A

PREPARED BY: Laura Rowe, Business Services Coordinator for Todd Rivera, Assistant Superintendent Chief Business Officer

Attachments: Resolution No. 18-2024-2025 and Public Notice