



Alpine County Unified School District

Developer Fee Report

Annual Report for Fiscal Year 2022-2023

**Five-Year Report for Fiscal Years
2018-2019 through 2022-2023**

To be Considered/Reviewed Publicly by the Alpine County Unified School District Governing Board at its Board Meeting of January 11th, 2024

**ALPINE COUNTY UNIFIED SCHOOL DISTRICT
DEVELOPER FEE REPORT
FOR FISCAL YEAR 2022/23**

Introduction

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days, after the end of each fiscal year.

Government Code 66001 requires a five-year report if there are any funds remaining in the Fund at the end of the prior fiscal year. The five-year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements.

This report is intended to provide the information required by law to be reported on an annual and five-year basis.

Annual Developer Fee Report for the 2022-2023 Fiscal Year

The following is a report of the financial activity that has occurred during Fiscal Year 2022-23.

- a. Provide a brief description of the type of fee in the account or fund:

The District's Capital Facilities Fund (Fund 25) contains fees collected from residential, commercial and self-storage development. The Fund also contains any interest generated from the corpus of the funds deposited therein. Fund 25 is segregated from all other funds of the District. In the 2022-2023 Fiscal Year the District collected a total of \$9,034.24 in developer fees and earned \$2,737.19 in interest from the corpus of the funds deposited in Fund 25.

- b. Provide the amount of the fee:

	Residential	Commercial
Developer Fee	\$0.64	\$0.01-0.66

- c) Provide the beginning and ending balance of the account or fund:

The Beginning Fund Balance in Fund 25 on July 1, 2022, was \$165,672.53.

The Ending Fund Balance on June 30, 2023, was \$124,559.09

- d) Provide the amount of the fees collected and the interest earned:

Alpine County Unified School District collected \$9,034.24 in residential developer fees and \$2,737.19 in interest.

- e) Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement:

The fees were expended on additional fire protection, which was part of the Diamond Valley Elementary School modernization.

- f) Identify 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:

The District commenced the modernization of the Diamond Valley Elementary School in 2020. Modernization was funded from a variety of sources including the District's general bond. The Alpine County Unified School District has several other modernization plans included in the updated Facilities Master Plan from April 2023. The fees collected at this time are inadequate to complete the projects. The District will be utilizing a combination of sources to modernize and increase the classroom capacity to accommodate for new requirements such as Universal PreKindergarten and the reopening of Opportunity School.

- g) Describe each interfund transfer or loan made from the account of 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.

No interfund transfers or loans have been made from Fund 25 in the 2022-2023 Fiscal Year.

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

No refunds were made during 2022-2023 Fiscal Year.

**ALPINE COUNTY UNIFIED SCHOOL DISTRICT
FIVE-YEAR DEVELOPER FEE REPORT
FOR FISCAL YEARS 2018/19 – 2022/23**

The following report is a five-year developer fee report for the Alpine County Unified School District (“District”). This informational report is required by Government Code Section 66001(d). The Code Section requires the District to develop a report every five years disclosing how much has been collected in developer fees and the intended use of the fees collected. This report covers the fiscal years 2018/2019 through 2022/2023.

Background:

In 1998, SB 50 was passed which allowed school agencies to collect developer fees levied on new housing and commercial/industrial construction. Included in SB 50 was Government Code Section 66001(d) that requires the District to make certain findings every five years regarding the activity in the Capital Facilities Fund and more specifically the use of the developer fees collected. This fund includes all developer fees collected, the interest earned on those fees, and all other local revenues deposited in the Capital Facilities Fund. Government Code Section 66001(d) states:

66001(d)(1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- (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 in paragraph (2) of subdivision (a).*
- (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.*
- (E)*

Government Code 66001(e) requires that once sufficient funds are collected to move forward with the incomplete projects identified pursuant to the findings outlined in Government Code 66001(d), an approximate construction commencement date must be provided within 180 days, or the unexpended fees must be refunded to the current record owners.

Determining the Unexpended Ending Balance:

Revenues

As shown in Appendix B, the District has collected \$32,754.45 in developer fees over the five year period. The District earned \$12,255.65 in interest over the five year period. Total revenue for the five year period was \$45,010.10. The beginning balance of the Capital Facilities Fund prior to the five year period was \$161,775.69.

Expenditures

Education Code Section 17620 authorizes the District to expend developer fees for the cost of construction or reconstruction of school facilities, for the cost of performing any study or otherwise making the required findings and determinations for preparing a school facilities needs analysis, and 3 percent of the fees collected may be retained by the District for administrative costs. Over the five year period, the District has spent \$82,226.70. Expenditure details are shown in Appendix B.

Ending Fund Balance

As of June 30, 2023, the District had an ending fund balance of \$124,559.09. This ending balance is the amount that must be justified in the four findings of the Government Code.

Findings:

A. Identification of the Purpose to Which the Fees are to be Put:

The purpose of the developer fees imposed and collected on new residential, commercial and industrial development within the District is to fund school facilities required to serve the additional grade K-12 students generated by such new development within the District. Specifically, the fees will be used for the provision of additional and reconstructed school facilities.

B. Demonstration of a Reasonable Relationship Between Developer Fees and Purposes for Which They are Charged:

The Alpine County Unified School District Fee Justification Study ("Level I Developer Fee Study") dated June 18, 2021 prepared by Jack Schreder & Associates, Inc., attached hereto as Exhibit A, demonstrates that a reasonable relationship exists between the new residential, commercial and industrial development upon which fees are charged and the need for additional school facilities. Additional students will be generated from new development within the District and the District does not have existing capacity in its schools to accommodate these new students. The fees charged on new development will be used to fund school facilities necessary to serve the students generated from new

development. The fees do not exceed the costs of providing school facilities for new students as demonstrated in the Fee Justification Study.

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing in Incomplete Improvements:

Based on the updated Facilities Master Plan from April 2023, the total of projected improvements in Alpine County Unified School District is \$1,502,037.59.

Project Name	Reportable Fees Received	Anticipated Developer Fees	Unfunded Balance	Total Project
Modernization	\$124,559.09	\$10,633	\$1,366,845.50	\$1,502,037.59

D. Designation of Approximate Dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund:

Project Name	Reportable Fees Received	Anticipated Developer Fees	Unfunded Balance	Total Project
Modernization	Funds Available	Immediately Upon Receipt	Unknown	Unknown

Conclusion:

The District has met all of the findings. Based on the information contained in this report, the District has met the requirements of the four findings of Government Code Section 66001(d).

No refund of fees necessary. The District is required to plan for the provision of school facilities for the development-based enrollment projections as identified in the Fee Justification Study. Sufficient funds have not yet been collected to commence construction on the identified incomplete projects. A refund of developer fees is only required if sufficient funds have been collected and the district does not identify a construction commencement date within 180 days.

Any member of the public may request detailed information regarding developer fees by contacting the District's Business Manager, Jana Hanak, at (530) 694-2230 or by email at jhanak@alpinestudents.org