

# San Mateo Union High School District

Kevin Skelly, Ph.D., Superintendent

Elizabeth McManus, Deputy Superintendent Business Services

Kirk Black, Ed.D., Deputy Superintendent Human Resources and Student Services

Julia Kempkey, Ed.D. Assistant Superintendent of Curriculum and Instruction



## **DEVELOPER FEE REPORT FISCAL YEAR ENDING JUNE 30, 2020**

### **Background:**

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures and to make periodic findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted, in accordance with Sections 66006(b)(1) and 66001(d)(1) of the Government Code.

In adopting and approving this Developer Fee Report, the Governing Board of San Mateo Union High School District confirms, determines and finds that:

1. It reviewed the information in this Report at its regularly scheduled meeting of January 21, 2021.
2. Notice of this meeting, including the address where the information in this Report may be reviewed, is available to any interested party who made a request.
3. The information in this Report is being made available to the public after the close of the 2019-20 fiscal year, ending June 30, 2020.

## ANNUAL DEVELOPER FEE REPORT

As required by Government Code section 66006(b), this portion of the report provides the public with the following information:

### **A. A brief description of the type of fee in the account or fund:**

The District's capital facilities account ("Fund 25") contains the following types of fee:

<b>Table 1</b>			
<b>TYPE OF FEE</b>	<b>FOOTAGE</b>	<b>SMUHSD Effective February 11, 2018</b>	<b>DATE OF LAST COLLECTION</b>
<b>Level 1 - Residential</b>	<b>New or Additions over 500 square feet**</b>	\$ 1.39	6/30/2020
<b>Level 1 - Commercial</b>	<b>All square footage</b>	\$ 0.22	6/30/2020
<b>Level 1 - Mini Storage (Commercial/Industrial)</b>	<b>All square footage</b>	\$ 0.02	6/30/2020

*New laws (effective January 2020) provide that a local agency shall not impose any "impact fee" upon the development of an "accessory dwelling unit" less than 750 square feet, unless the ADU is attached to new infrastructure. JADU's are generally under 500 square feet, but if attached to new infrastructure the fee will be charged.*

### **B. The amount of the fee:**

See Table 1, above. The District shares its fees with San Mateo – Foster City pursuant to a fee sharing agreement, under which the District is authorized to levy a percentage of the maximum fees and the remainder is available to the elementary school district. The fees in Table 1 reflect the District's share only.

*San Mateo-Foster City School District fees only apply to residents in the cities of Foster City, San Mateo and unincorporated areas in San Mateo.*

**C. The beginning and ending balance of the account:**

<b>Beginning Balance</b>	July 1, 2019	\$ 6,935,312
<b>Ending Balance</b>	June 30, 2020	\$ 7,667,843

**D. The amount of the fees collected and the interest earned during the annual reporting period:**

<b>Table 2</b>	
	<b>Amount Collected</b>
<b>San Mateo</b>	\$ 283,621
<b>Foster City</b>	5,792
<b>Burlingame</b>	207,314
<b>Hillsborough</b>	57,917
<b>Millbrae</b>	36,671
<b>San Bruno</b>	48,383
	\$ 639,698
<b>Interest Earnings</b>	138,072
<b>Total Interest and Developer Fees</b>	\$ 777,770

**E. 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, during the reporting period:**

<b>Table 3</b>		
<b>PROJECT NAME</b>	<b>AMOUNT OF FEES EXPENDED</b>	<b>% OF THE PROJECT FUNDED WITH FEES</b>
<b>BHS Press Box</b>	\$ 35,271	100%
<b>BHS Book Lockers</b>	9,968	100%
<b>TOTAL</b>	\$ 45,239	

**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, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete:**

Until the passage of general obligation bonds, developer fees collected in prior years were insufficient to address the facilities needs of District school sites with enrollment growth and/or increased demand on facilities. The general obligation bond funds combined with the remaining developer funds have only recently allowed the District to complete critical upgrades at certain school sites to refurbish existing facilities to maintain the existing level of service.

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming replacement, refurbishment and expansion projects.

**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:**

There were no Interfund borrowings or loans made in this fiscal year.

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

No refunds were made in this fiscal year, and no refunds are required under applicable law.

**END OF ANNUAL DEVELOPER FEE REPORT**