

**ALPINE COUNTY UNIFIED SCHOOL DISTRICT  
FIVE-YEAR DEVELOPER FEE REPORT  
FOR FISCAL YEARS 2013/14 – 2017/2018**

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 2013/2014 through 2017/2018.

***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.*

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 A, the District has collected \$77,600.63 in developer fees over the five year period. The District earned \$3,846.66 in interest over the five year period. Total revenue for the five year period was \$81,447.29. The beginning balance of the Capital Facilities Fund prior to the five year period was \$87,065.97. Total available funds were \$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 \$6,737.57. Expenditure details are shown in Appendix A.

### **Ending Fund Balance**

As of June 30, 2018, the District had an ending fund balance of \$161,775.69. 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 May 2, 2016 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:

<b>Project Name</b>	<b>Reportable Fees Received</b>	<b>Anticipated Developer Fees</b>	<b>Unfunded Balance</b>	<b>Total Project</b>
Modernization	\$161,776	\$266,090	\$6,024,352	\$6,452,218

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:

<b>Project Name</b>	<b>Reportable Fees Received</b>	<b>Anticipated Developer Fees</b>	<b>Unfunded Balance</b>	<b>Total Project</b>
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.