

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

December 12, 2023

Resolution No. 2023-2024.31

Annual Accounting for Developer Fees for Fiscal Year 2022-2023
Collected by the District in Account: Fund 25 (Government Code §§ 66001 & 66006)

WHEREAS, this District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated 2005, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account:

WHEREAS, in accordance with California Government Code section 66006(a), District has established a separate capital facilities account or fund, more specifically identified as Fund 25, Capital Facilities Fund ("Account"), deposited these Developer Fees in the Account (including interest income earned thereon), maintained the Account in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as applicable, and expended the Developer Fees solely for the purposes for which they were collected;

WHEREAS, Government Code section 66006(b)(1) provides that, within one-hundred- eighty (180) days after the last day of each fiscal year, the District shall make available to the public a "Developer Fees Report" containing the following information for the fiscal year:

- (i) A brief description of the type of Developer Fees in the Account;
- (ii) The amount(s) of the Developer Fee(s);
- (iii) The beginning and ending balance of the Account;
- (iv) The amount of the Developer Fees collected and the interest earned;
- (v) An identification of each District public improvement ("Project") that Developer Fees were expended on, and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees;
- (vi) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;
- (vii) A description of each interfund transfer or loan made from the Account, including the Project on which the transferred or loaned Developer 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 will receive on the loan; and
- (viii) The amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f).

*NOW, THEREFORE, THE GOVERNING BOARD OF THE ALAMEDA UNIFIED SCHOOL DISTRICT
HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:*

Section 1: That the foregoing recitals are true.

Section 2: That, pursuant to Government Code sections 66001(d) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new development within the District.

Section 3: That the District's Developer Fees Report for the 2022-2023 fiscal year contains the requisite information pursuant to Government Code section 66006(b)(1). The Developer Fees Report is attached hereto as Exhibit "A" and incorporated herein by reference.

Section 4: That the District's proposed five-year Findings concerning the Developer Fees contain the requisite findings pursuant to Government Code section 66001(d) and are made in connection with the public information set forth in the Developer Fees Report. The Findings are attached hereto as Exhibit "B" and incorporated herein by reference.

Section 5: That, pursuant to Government Code sections 66001(d)(2) and 66006(b)(2), the Board has reviewed the Developer Fees Report and proposed Findings at a public meeting not less than 15 days after the Developer Fees Report and proposed Findings were made available to the public and notice was mailed as required.

Section 6: That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 7: That the Board hereby determines that all refunds and allocations of Developer Fees have been paid and no refunds and allocations, as required by Government Code section 66001, are deemed payable at this time.

Section 8: That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development.

Section 9: That the Board hereby approves and adopts the attached Developer Fees Report and Findings.

PASSED AND ADOPTED by the following vote this 12th day of December, 2023.

AYES:_____MEMBERS:_____

NOES:_____MEMBERS:_____

ABSENT:_____MEMBERS:_____

Heather Little, President
Board of Education
Alameda Unified School District
Alameda County, State of California

ATTEST:

By:_____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District
Alameda County, State of California

DEVELOPER FEE REPORT
FISCAL YEAR ENDING JUNE 30, 2023

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.

Findings:

In adopting and approving this Developer Fee Report, the Governing Board of the Alameda Unified School District confirms, determines, and finds that:

1. It reviewed the information in this Report at its regularly scheduled meeting of December 12, 2023, and which information was made available to the public not less than 15 days before this date.
2. Notice of this meeting, including the address where the information in this Report may be reviewed, was mailed at least 15 days prior, to any interested party who filed a written request.
3. The information and findings set forth in Table 4, hereof, are with respect to that portion of Fund 25 remaining unexpended, whether committed or uncommitted, and are only made for moneys in possession of the District and not with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.
4. The information in this Report is being made available to the public within 180 days of the close of the 2022-2023 fiscal year, ending June 30, 2023.

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:

TABLE 1		
TYPE OF FEE	FEE RATE EFFECTIVE 04/27/22*	DATE OF LAST COLLECTION
Level 1 – Residential	\$4.79 / sq. ft.	06/30/2023
Level 1 – Commercial/ Industrial	\$0.78 / sq. ft.	06/30/2023

** Resolution No. 2021-2022.50 adopted by the Board on April, 26 2022 authorized the fee increase and approved the maximum Level 1 statutory fee rates of \$4.79 and \$0.78 per square foot for residential and commercial/industrial respectively, as justified by the Review of Fee Justification Documentation, dated February 22, 2022, prepared by Schoolworks, Inc.*

B. The amount of the fee:

See Table 1, above.

C. The beginning and ending balance of the account:

1. The beginning balance on July 1, 2022 was \$10,238,573.44.
2. The ending balance on June 30, 2023 was \$8,615,225.49.

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

TABLE 2	
TYPE OF FEE	AMOUNT COLLECTED
Level 1 – Residential	\$855,431.16
Level 1 – Commercial/Industrial	151,147.50
Interest Earnings	214,198.99
TOTAL	\$1,220,777.65

- 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:**

TABLE 3		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
Bay Farm Elementary School	\$1,791,365.48	~22%
Earhart Elementary School	118,422.71	~2%
Otis Elementary School	7,670.00	100%
Wood Middle School	21,060.00	<1%
Alameda Community Learning Center	45,049.00	100%
Districtwide Portable projects	830,361.01	100%
District – 3% administrative fee collection	30,197.40	100%
TOTAL	\$2,844,125.60	

- 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:**

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund additions to existing schools and portable replacement 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 (e) 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

**Capital Facilities Fund - Fund 25 Resource 9020
Accounting of Developer Fees for FY 2022-23**

Object	Actuals
8660 - Interest	\$ 214,198.99
8681 - Mitigation/Developer Fees	<u>1,006,578.66</u>
Total Revenue	\$ 1,220,777.65
5600 - Rentals, Leases, and Repairs	\$ 1,160.66
5624 - Rentals - Facility	81,099.00
5800 - Professional/Consulting Services and Operating Expenditures	31,624.83
6200 - Buildings and Improvement of Buildings	830,361.01
6215 - Architects/Engineers	274,188.61
6234 - Inspection	181,320.00
6238 - Hazardous Mat'l Design/Inspect	1,917.00
6271 - Main Building Contractor	1,425,287.93
6280 - Construction Testing	<u>17,166.56</u>
Total Expenditure	\$ 2,844,125.60
Total Other Financing Sources (Uses)	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (1,623,347.95)
Fund Balance, Beginning of year	10,238,573.44
Fund Balance, End of year	<u>\$ 8,615,225.49</u>

BALANCE SHEET as of 6/30/2023

ASSETS	
9110 - Cash in County Treasury	\$ 9,824,618.96
9211 - Acct Receivable-Current Year	<u>144,366.24</u>
Total Assets	\$ 9,968,985.20
9500 - Accounts Payable (Current Liabilities)	<u>\$ 1,353,759.71</u>
Total Liabilities	\$ 1,353,759.71
9791 - Beginning Fund Balance	\$ 10,238,573.44
Net Increase/Decrease	<u>(1,623,347.95)</u>
Total Fund Balance	\$ 8,615,225.49
Total Liabilities and Fund Balance	<u>\$ 9,968,985.20</u>