

SAN MARINO UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION MEETING

DATE: September 24, 2019

TO: Board of Education

FROM: Dr. Jeff Wilson, Superintendent

SUBJECT: Developer Fee Report as of June 30, 2019

PRESENTED BY: Julie Boucher, Assistant Superintendent, Business Services

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It is recommended that the Board of Education approve the Developer Fee Report as of June 30, 2019.

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. School districts are also required 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.

This Developer Fee Report combines and provides the annual and five (5) year school facilities fees' reporting obligations for the San Marino Unified School District ("District") for the fiscal year ending June 30, 2019.

**SAN MARINO UNIFIED SCHOOL DISTRICT  
DEVELOPER FEE REPORT FOR  
FISCAL YEAR ENDING JUNE 30, 2019**

**I. INTRODUCTION**

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures. School districts are also required 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.

This Developer Fee Report combines and provides the annual and five (5) year school facilities fees' reporting obligations for the San Marino Unified School District ("District") for the fiscal year ending June 30, 2019.

**II. ANNUAL DEVELOPER FEE REPORT**

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

**A. Description of Type of Fees in Capital Facilities Fund**

The District collects school facilities fees from the owners of residential and commercial development projects to mitigate the costs of providing interim and permanent school facilities to students generated from such development projects. School facilities fees collected by the District consist of the following:

**Table 1**

<b>TYPE OF FEE</b>	<b>AMOUNT OF FEE</b>
Level 1 - Residential	\$3.79 / sq. ft.
Level 1 – Commercial / Industrial	\$0.61 / sq. ft.

**B. Amount of the Fee**

See Table 1, above. The District's most recent school facility fee justification report was approved by the Board of Education on June 26, 2018. Effective August 25,

2018, the rates were adjusted to \$3.79 per square foot for residential and \$0.61 for commercial construction, and these are reflected in this year's report.

**C. Beginning and Ending balance of the account**

See Table 2, below.

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

See Table 2, below.

**Table 2**

Beginning Fund Balance	\$290,325.16
Statutory School Fees Collected for Fiscal 2018-2019	\$159,445.01
Residential Fees	\$158,414.11
Commercial Fees	\$1,030.90
Interest Income	\$7,934.43
Rentals/Leases	(\$46,755.03)
Capital Expenditures	(\$201,861.06)
Ending Fund Balance	\$209,088.51

**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	Developer Fee Expenditures	Percentage of Cost
Barth Athletics Complex Project	\$248,616.09	100%

**F. 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:**

Public Improvement	Location	Status as of 6/30/19
Barth Athletics Complex Project	Huntington Middle School	In Construction

The District is using the Capital Facilities Fund to pay for the Barth Athletics Complex Project.

**G. Description of each interfund transfer or loan made from the capital facilities fund and description of 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 transfers or loans made in the 2018-19 fiscal year.

**H. Refunds made pursuant to Government Code Section 66001(e) and any allocations pursuant to Government Code Section 6601(f):**

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

[END OF ANNUAL FEE REPORT]

### **III. FIVE YEAR FINANCIAL REPORT**

As required by Government Code section 66001(d), this portion of the report makes the proposed five year findings with respect to remaining developer fees unexpended, whether committed or uncommitted.

#### **A. Identify the purpose to which the fee is to be put:**

The purpose of collecting the fees is to acquire funds to construct or reconstruct school facilities for the students generated by new residential and commercial developments. The fee will involve constructing and/or reconstructing school campuses and/or additional permanent facilities on existing school campuses. In addition, the District may need to purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed. Also see Table 4, below.

#### **B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:**

Future residential and commercial development in the District may generate additional students and, consequently, a need for additional school facilities. Also, see Table 4, below.

#### **C. Identify all sources and amounts of funding anticipated to complete financing incomplete improvements identified in paragraph (2) of subdivision (a):**

The District will continue collecting fees for the incomplete improvements. Also, see Table 4, below.

#### **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:**

District will continue collecting fees for the unfunded projects. Also, see Table 4, below.

# SMUSD Developer Fee Five Year Report July 1, 2014 - June 30, 2019

**Table 4**

	2014-15	2015-16	2016-17	2017-18	2018-19
Beginning Fund Balance	\$645,601.22	\$920,125.97	\$1,149,181.08	\$1,175,702.58	\$290,325.16
Residential Fees	\$269,512.12	\$233,735.61	\$110,822.16	\$194,526.92	\$158,414.11
Commercial Fees	\$0	\$0	\$17,722.32	\$16,662.65	\$1,030.90
Interest Income	5,012.63	\$7,951.38	\$9,324.02	\$9,324.02	\$7,934.43
Lease/Rental Expenditures	\$0	\$0	(\$3,220.00)	(\$34,443.04)	(\$46,755.03)
Capital Expenditures	\$0	(\$12,631.88)	(\$108,127.00)	(\$1,062,123.95)	(\$201,861.06)
Ending Fund Balance	\$920,125.97	\$1,149,181.08	\$1,175,702.58	\$290,325.16	\$209,088.51

## **A. FINDINGS**

The District has:

1. Expended developer fees for public improvements solely and exclusively for the purpose or purposes for which the fee was collected.
2. Levied, collected or imposed no fee to be used for general revenue purposes.
3. Deposited developer fees in a separate fund or account in a manner that has avoided commingling of those fees with other funds.
4. Made available to the public specified information relating to the fee, interest, other income, expenditures, and refunds occurring during the 2018-2019 fiscal year within 180 days of the close of the fiscal year.

Any member of the public may request detailed information regarding developer fees by contacting the District Office at (626) 299-7000.

[END OF REPORT.]