



# Marysville Joint Unified School District

## Developer Fee Annual and Five-Year Report

December 17, 2024

Government Code Section 66006 requires that school districts that collect statutory school facilities fees (developer fees) make an annual accounting of those fees available to the public within 180 days of the end of the fiscal year. In addition, Government Code Section 66001 requires that each school district make an additional findings every five years for any fund in which those fees remained unexpended at the end of the fiscal year.

The below information and attached documents are provided to satisfy the requirements in Government Code Sections 66006 and 66001.

### **Annual Reporting Requirements:**

FISCAL YEAR 2023/2024: July 1, 2023– June 30, 2024

#### **1. Brief description of the type of fee in account or fund:**

School Impact Mitigation Agreement or statutory fees authorized by the Government Code to accommodate for growth by development activity.

#### **2. Amount of fee:**

School Impact Mitigation Agreements are individual agreements, which have different fee levels.

“Level I” fees are currently \$5.17 per square foot for each new residential housing unit. Commercial and industrial fees are currently \$0.84 per square foot.

#### **3. Beginning and ending balance of the account or fund:**

<u>Fund Number</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
Capital Facility Fund #25	\$ 5,270,694	\$ 5,205,315

#### **4. Amount of fees collected and interest earned:**

<b>Beginning Balance 7/1/2023</b>	<b>Fund #25</b>
	\$5,270,694
Fees collected	1,039,942
Interest revenue	146,839
State revenue	0

Other revenue	0
Proceeds from COPS	0
Less: Expenditures	(1,252,160)
<b>Ending Balance 6/30/2022</b>	<b>\$5,205,315</b>

**5. Identification of each public improvement on which fees were expended, the amount of the expenditures on each improvement, and the total percentage of the cost of the public improvement that was funded with fees:**

<b>Projects</b>	<b>2023/2024 Expenditures Fund 25</b>	<b>Percentage</b>
101 Arboga	\$ 117,923	9%
103 Browns Valley	0	0
105 Cedar Lane	0	0
107 Cordua	0	0
109 Covillaud	0	0
111 Dobbins	0	0
112 Edgewater	0	0%
113 Ella	0	0
115 Johnson Park	0	0
117 Kynoch	0	0
119 Linda	0	0
121 Loma Rica	0	0
125 Olivehurst	0	0
129 Yuba Feather	0	0
135 Foothill	0	0
136 Meadows	0	0
137 McKenney	0	0
139 Yuba Gardens	0	0
155 Wheeler Ranch	0	0
242 MCAA	0	0
243 Lindhurst H.S.	0	0
245 Marysville H.S.	0	0
247 SLHS	0	0
355 Multi-site	0	0
368 Ed. Serv. Center	0	0
Other Costs	0	0
Contracted Services-King Consulting, Hancock Park & Delong, DSA, etc.	1,134,237	91%
<b>TOTAL</b>	<b>\$1,252.160</b>	<b>100%</b>

5. ***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 of the date of this report, the District has commenced and completed the process for a TK-8 expansion project at Arboga Elementary School. Developer fees will be used for this public works project in addition to other capital improvement funds.

6. ***For the project information previously provided in (5) above, identification of whether construction began on the approximate date noted in the previous Report.***

N/A

7. ***For the project information previously provided in (5) above for which construction did not commence by the approximate date identified in a previous Report, the reason for the delay and a revised approximate date that construction will commence.***

N/A

8. ***Description of each inter-fund 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 inter-fund 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:***

None

9. ***Amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001:***

\$8,541.88

10. ***For the refunds identified in (8) above, the number of persons or entities that received refunds.***

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**Five Year Reporting Requirements:**

Five Year Summary of Developer Fees	Beginning Balance	Ending Balance
Fiscal Year 2019/2020	\$4,801,989	\$5,291,730
Fiscal Year 2020/2021	\$5,291,730	\$8,142,882
Fiscal Year 2021/2022	\$8,142,882	\$7,404,675
Fiscal Year 2022/2023	\$7,404,675	\$5,270,694
Fiscal Year 2023/2024	\$5,270,694	\$5,205,315

**1. *Purpose to which the fee is to be put:***

The remaining unexpended fees will be utilized for the projected student growth and classroom facility needs throughout the District, due to increased enrollment.

**2. *Relationship between the fee and the purpose for which it is charged:***

The fees identified above were charged for the purpose and the classroom facility needs throughout the District, due to increased student enrollment.

**3. *Identify all sources of funding anticipated to complete financing in incomplete improvements:***

Developer fees will be used for this public works project in addition to other capital improvement funds.

**4. *Approximate dates on which funding referred to in 3, above, is expected to be deposited:***

Capitol improvements funding has been received in full.

**FINDINGS**

**The Marysville Joint Unified School 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 in a manner that has avoided commingling of those fees with other funds.
4. Expended developer fees only for the purposes for which they were collected.
5. Made available to the public specified information relating to the fee, interest, other income, expenditures, and refunds occurring during the fiscal year within 180 days of the close of the fiscal year.