

## Annual and Five Year Developer Fee Report Fiscal Year 2020-2021

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days, after the end of each fiscal year.

Government Code 66001 requires a five-year report if there are any funds remaining in the Fund at the end of the prior fiscal year. The five-year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements.

Natomas Unified School District historically has combined both reports and has completed them annually. The following report is provided to answer specific questions required by the statute.

### Developer Fee Financial Report Fiscal Year

The following report is provided to reflect the specific financial activity that has occurred during FY 2020-21. Government code 66006(b) defines the information that must be included in this report.

- a) Provide a brief description of the type of fee in the account or fund:  
The Capital Facilities Fund is used to delineate the developer fee collections from all other revenues the District collects. The fund is divided into two sub funds, Level II residential fees and commercial fees.
- b) Provide the amount of the fee:  
COMMERCIAL

Fee Type	Fee per Square Foot
Commercial	
May 25, 2020 - current	\$0.66



On March 25, 2020 the Board of Trustees approved Resolution No. 20-08, *Increase Statutory School Fees Imposed on New Residential and Commercial/Industrial Development Projects Pursuant to Education Code 17620*. Pursuant to the sixty-day waiting period, this rate was implemented on May 25, 2020.

**RESIDENTIAL LEVEL II**

<b>Fee Type</b>	<b>Fee per Square Foot</b>
Residential March 26, 2020 – March 24, 2021	\$5.21
March 25, 2021 - Current	\$4.56

On March 24, 2021 the Board of Trustees approved Resolution No. 21-12, *Approving a School Facilities Needs Analysis, Adopting Alternative School Facilities Fees in Compliance with Government Code Section 65995.5, 65995.6 and 65595.7 and Section 17620 of the Education Code and Making Related Findings and Determinations*. The Level II fee was approved and went into effect on March 25, 2021.

- c) Provide the beginning and ending balance of the account or fund:

The July 1, 2020 beginning balance was \$20,611,102  
 The June 30, 2021 ending balance was \$17,418,685

- d) Provide the amount of the fees collected and the interest earned:

Residential Fees	\$5,605,022
Commercial Fees	\$3,167,065
Transfers & Other Income	\$51
Interest	\$131,903
<b>Total Income</b>	<b>\$8,904,041</b>



- e) Identify 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.

Expense	Amount Expended	Percentage of Cost Funded by Developer Fees
3% Administration Fee	\$263,163	100%
American Lakes K-8 Expansion	\$911,290	5%
American Lakes Relocatable Leases	\$56,262	100%
Bannon Creek K-8 Expansion	\$321,922	3%
Development Fee Project Management and Software	\$141,217	100%
Inderkum Relocatable Leases / Public Safety	\$33,873	100%
Jefferson K-8 Expansion	\$2,076,262	11%
Leroy Greene Academy Interim Relocatable Lease	\$5,900	100%
NHS Building and Construction Trades Pathway Project	\$1,716	100%
Northpointe Site	\$23,044	1%
NP3 Elementary Building Lease	\$333,410	100%
Paso Verde Interim Site Relocatable Leases	\$144,177	100%
Paso Verde K-8	\$7,733,906	31%
Two Rivers Elementary Relocatable Leases	\$28,320	100%
Site Acquisition	16,995	100%
Westlake Charter High School	\$5,000	100%
<b>Total Expenditures</b>	<b>\$12,096,459</b>	



- f) Identify 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 projects that are within these criteria.](#)
- g) Describe 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.  
[Per Ed. Code 17620. subd. \(a\)\(5\); Gov. Code 65995.5, subd. \(f\), 3% of the fees collected may be expended for administering the fee.](#)
- h) Provide 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 issued during FY 2020-21.](#)

## **Five Year Financial Report**

Government Code 66001 requires that 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.  
[See table below under item \(d\) below.](#)
- b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.  
[See table below under item \(d\) below.](#)
- c) Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements identified in paragraph (2) of subdivision (a).  
[See table below under item \(d\) 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.  
 See table below.

Potential Projects	Relationship to Developer Fee	Funding Sources	Estimated	Date Fee will be deposited into appropriate fund
Westlake Charter High School	Provide facilities for students	Developer Fees	\$400,000	N/A
Temporary Housing (building leases and relocatables)	Provide facilities for student enrollment growth	Developer Fees	\$250,000	N/A
Paso Verde Permanent Campus Construction	Provide facilities for enrollment growth	Developer Fees Bond Funds	\$3,000,000	N/A
Northpointe Site	Provide facilities for enrollment growth	Developer Fees Bond Funds State Funding	\$3,750,000	N/A
K-8 Conversions	Provide facilities for enrollment growth	Developer Fees Bond Funds State Funding	\$4,000,000	N/A
Purchase of Land for Future School Sites	Provide space for future school sites	Developer Fees	\$6,000,000	N/A

Any members of the public desiring more detailed information regarding developer fees may contact the Facilities & Strategic Planning Department. Please refer to the 2020 Commercial / Industrial Development Fee Justification Study and the 2021 School Facilities Needs Analysis for further explanation on the fees charged.

\*\*\*\*\*END REPORT\*\*\*\*\*

