

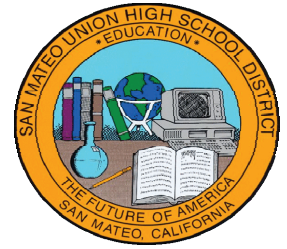
# San Mateo Union High School District

Randall Booker, Superintendent

Kirk Black, Ed.D., Deputy Superintendent Human Resources and Student Services

Yancy Hawkins, CPA, Associate Superintendent Chief Business Officer

Julia Kempkey, Ed.D., Assistant Superintendent of Curriculum and Instruction



## **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 Section 66006(b)(1) and 66001(d)(1) of the Government Code.

In adopting and approving this Developer Fee Report, the Governing Board of San Mateo Union High School District confirms, determines and finds that:

1. It reviewed the information in this Report at its regularly scheduled meeting of December 14, 2023.
2. Notice of this meeting, including the address where the information in this Report may be reviewed, is available to any interested party who made a request.
3. The information in this Report is being made available to the public after the close of the 2022-23 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:

<b>TABLE 1-A</b>			
<b>Type of Fee</b>	<b>Footage</b>	<b>SMUHSD Effective January 16, 2019</b>	<b>Date of Last Collection</b>
<b>Level 1 - Residential</b>	<b>New or Addition over 500 square feet**</b>	\$ 1.39	2/12/2023
<b>Level 1 - Commercial</b>	<b>All square footage</b>	\$ 0.22	2/12/2023
<b>Level 1 - Mini Storage (Commercial/Industrial)</b>	<b>All square footage</b>	\$ 0.02	2/12/2023

<b>TABLE 1-B</b>			
<b>*New rates effective 2/13/23</b>			
<b>Type of Fee</b>	<b>Footage</b>	<b>SMUHSD Effective February 13, 2023</b>	<b>Date of Last Collection</b>
<b>Level 1 - Residential</b>	<b>New or Addition over 500 square feet**</b>	\$ 1.92	6/30/2023
<b>Level 1 - Commercial</b>	<b>All square footage</b>	\$ 0.31	6/30/2023
<b>Level 1 - Mini Storage (Commercial/Industrial)</b>	<b>All square footage</b>	\$ 0.02	6/30/2023

*New laws (effective January 2020) provide that a local agency shall not impose any "impact fee" upon the development of an "accessory dwelling unit" less than 750 square feet, unless the ADU is attached to new infrastructure. JADU's are generally under 500 square feet, but if attached to new infrastructure the fee will be charged.*

### **B. The amount of the fee:**

See Table 1-A & Table 1-B, above. The District shares its fees with San Mateo-Foster City pursuant to a fee sharing agreement, under which the District is authorized to levy a percentage of the maximum fees and the remainder is available to the elementary school district. The fees in Table 1-A & Table 1-B reflect the District's share only.

*San Mateo-Foster City School District fees only apply to residents in the cities of Foster City, San Mateo and unincorporated areas in San Mateo.*

**C. The beginning and ending balance of the account:**

<b>Beginning Balance</b>	July 1, 2022	\$ 11,455,305
<b>Ending Balance</b>	June 30, 2023	\$ 12,623,045

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

<b>TABLE 2</b>		
<b>Amount Collected</b>		
<b>San Mateo</b>	\$	134,644.01
<b>Foster City</b>	\$	8,775.07
<b>Burlingame</b>	\$	638,941.88
<b>Hillsborough</b>	\$	93,567.43
<b>Millbrae</b>	\$	150,173.71
<b>San Bruno</b>	\$	238,318.91
<b>Subtotal</b>	\$	1,264,421.01
<b>Interest Earnings</b>	\$	260,987.14
<b>Total</b>	\$	1,525,408.15

**E. Identification of each public improvement on which fees were expended and the total 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:**

<b>TABLE 3</b>		
<b>Project Name</b>	<b>Amount of Fees Expended</b>	<b>% of the Project Funded with Fees</b>
Developer Fee Justification Study	\$ 6,935.00	100%
<b>Total</b>	<b>\$ 6,935.00</b>	

*\*Total Expenditures for fiscal year 2022-2023 includes \$368,400.46 loss from investments. This is not a cash transaction.*

- 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:**

The District intends to use the developer fees in Fund 25 to fund a portion of the Gym replacement project at Burlingame High School. Construction has begun in the summer of 2023 at Burlingame High School.

- 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:**

TABLE 4				
Applicant	City	Refund Amount	Receipt #	Reason
David Bong	Millbrae	\$ 790.91	22-077	Canceled permit
Eric Cheng	San Mateo	\$ 3,973.92	22-196	Canceled permit
Rahm Nadhan	Foster City	\$ 734.40	22-049	Project reduced
Homewood Ventures	San Mateo	\$ 3,821.69	23-289	Double paid
Homewood Ventures	San Mateo	\$ 4,084.46	23-290	Double paid
<b>Total</b>		<b>\$ 13,405.38</b>		

**END OF ANNUAL DEVELOPER FEE REPORT**

## **FIVE YEAR DEVELOPER FEE REPORT**

In accordance with Government Code Section 66001, the District provides the following information for fiscal year 2022-2023:

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2022-2023, there remained \$12,623,045.08 in the Fund (Government Code Section 66001(d)):

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

The purpose of the Developer Fees imposed and collected on Development within the District is to fund additional School Facilities required to serve the students of the District generated by Development within the District. Specifically, the Developer Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms. (Government Code Section 66001(d)(1)(A)).

**B. A demonstration of a reasonable relationship between the fee and the purpose for which it is charged:**

The School Impact Fee Justification Study dated December 15, 2022, prepared by King Consulting, demonstrates the roughly proportional, reasonable relationship between the residential, commercial, and industrial development upon which fees are charged and the need to modernize and/or reconstruct facilities. Due to the additional students generated from new developments and in order for the District to continue to provide the existing level of service for the next 20 years, the District will need to renovate/reconstruct the school facilities utilizing the funds collected from developer fees.

**C. An identification of all sources and amounts of funding anticipated to complete financing of incomplete improvements:**

See Table 5, below.

**D. The approximate dates on which the funding for incomplete improvements is expected to be deposited into the appropriate account or fund:**

The following table provides the information required by Government Code Section 66001(d)(1)(C) and (D). The information is reported as of the date of this report and is subject to change.

TABLE 5				
Project Name	Source of Funds	Expected Deposit Date	Amount of Anticipated Funding from each Source	Project Total
BHS Gym Replacement	Measure L Bond	On Hand	\$ 30,521,620.00	\$ 40,521,620.00
	Developer Fees	As Available	\$ 10,000,000.00	
Total				\$ 40,521,620.00

**END OF FIVE YEAR DEVELOPER FEE REPORT**