

ATTACHMENT A

**PLEASANTON UNIFIED SCHOOL DISTRICT'S
2022-2023 ANNUAL DEVELOPER FEE REPORT
AND FIVE-YEAR DEVELOPER FEE FINDINGS
(Government Code §§ 66001 & 66006)**

I. Annual Developer Fee Report

The fee amounts reported were authorized by the District’s Board of Trustees.¹ The fees partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

Each of the capitalized letters A-H below, correspond to the specific letter and portion of Government Code section 66006(b)(1):

A. FEES COLLECTED IN FUND 25 (CAPITAL FACILITIES FUND) - A brief description of the types of Developer Fees in the Fund:

(1) Level 1 Developer Fees

- Commercial/industrial development
 - Self-storage category of commercial/industrial development
 - All other categories of commercial/industrial development
- Senior Housing
- Residential
 - New residential development, including Accessory Dwelling Units (“ADU”)
 - Residential additions, remodels, expansions, reconstruction

B. AMOUNT OF FEE – The amount of the Developer Fees for the 2022-2023 fiscal year:

Type of Fee Collected	Amount of Fee (\$/sf)		
	<i>Effective Date:</i> ²		
Level 1 – Self-storage	2/6/2022	\$0.15	\$54,116.70
Level 1 – Commercial/Industrial (all other)		\$0.78	\$113,836.14
Level 1 – Senior Housing		\$0.78	\$1,407.12
Level 1 – Residential (all other)		\$4.79	\$684,065.64

¹ See Resolution No. 2022-2023.14, dated December 8, 2022, and Resolution No. 2022-2023.20, dated January 19, 2023, incorporated herein by reference.

² 60-days after adoption of resolution.

C. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2022-2023:

July 1, 2022 Beginning Fund Balance:	\$1,648,921.57
June 30, 2023 Ending Fund Balance:	\$2,173,174.96

D. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2022-2023 fiscal year:

Amount of fees collected (gross):	\$857,501.52
Interest earned:	\$ 32,847.14
TOTAL REVENUE (GROSS):	\$890,348.66

E. EXPENDITURES – Projects on which Developer Fees were expended during the 2022-2023 fiscal year 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:

Project	Total Cost of Project	Amount of Developer Fees Expended in 2022-2023 Fiscal Year	% Funded with Developer Fees
Preparation of Developer Fee Justification Study, dated November 2022 and Addendum dated January 4, 2023*		\$11,730.00	100%
Reimbursement of Administrative Costs Incurred for Collecting Developer Fees for 2022-2023 Fiscal Year (up to 3% of amount of Developer Fees collected in same fiscal year)*		\$25,602.00	100% of 3%
Architectural planning and support services for Educational Options LPA INC.		\$48,650.00	100%
Portable Replacement - FHS		\$55,273.12	100%
Portable Replacement - AVS		\$57,250.73	100%
Portable Lease - Fairlands		\$13,731.00	100%
Portable Lease – Vintage Hills		\$7,164.00	100%
Portable Lease – Hart		\$28,656.00	100%
Portable Lease – Harvest Park		\$22,089.00	100%
Portable Lease – AVS		\$73,372.50	100%

Portable Lease – FHS		\$18,501.00	100%
TOTAL EXPENDITURES:		\$362,019.35	N/A

*(Ed. Code, §17620(a)(5))

F. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2022-2023 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

Incomplete Projects for Which Sufficient Funds Have Been Collected to Complete Financing of Project	Approximate Date Construction Will Commence	Anticipated Funding Amount
Portable Lease – Fairlands	Remaining Lease Agreement	\$72,500
Portable Lease – Vintage Hills	Remaining Lease Agreement	\$35,820
Portable Lease – Hart	Remaining Lease Agreement	\$150,000
Portable Lease – Harvest Park	Remaining Lease Agreement	\$115,000
Portable Lease – AVHS	Remaining Lease Agreement	\$225,000
Portable Lease – FHS	Remaining Lease Agreement	\$95,000
Architectural planning and support services for Educational Options LPA Inc.	In Progress	\$33,480
District Wide Classroom Expansions	Anticipated planning of Phase 1 to begin in 2024	\$24,037,250

G. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2022-2023 fiscal year:

Amount of Interfund Transfer or Loan	Project that Transferred or Loaned Fees Expended on	Date Loan to be Repaid on (Loans Only)	Rate of Interest on Loan (Loans Only)
No Loans were made			

H. REFUNDS & ALLOCATIONS – The amount of refunds made pursuant to Government Code section 66001(e) and allocations made pursuant to Government Code section 66001(f) for the 2022-2023 fiscal year:

Refunds Made:	\$4,075.92
Allocations Made:	N/A

II. Five-Year Developer Fee Findings

The following findings are made in connection with the public information set forth in the District’s 2022-2023 Annual Developer Fee Report.

A. PURPOSE TO WHICH DEVELOPER FEE IS TO BE PUT (Gov. Code, §66001(d)(1)(A)): With respect to only that portion of the Developer Fees Fund remaining unexpended at the end of the 2022-2023 fiscal year, the purpose of the Developer Fees is to finance the construction or reconstruction, including refurbishment, of School Facilities necessary to accommodate student population growth resulting from development, cover costs attributable to the increased demand for School Facilities reasonably related to new development and necessary to maintain existing levels of service, and reduce overcrowding caused by the development on which the fees were levied. As necessary, the fees will be used to provide interim housing for children generated by new development and for other school-related considerations relating to the District’s ability to accommodate enrollment growth generated from new development as permitted by law. Likewise, fees will also be used for other indirect and support services related to construction and reconstruction of School Facilities necessitated by growth resulting from new development. Projects (and other school-related considerations) include, without limitation, the following:

<u>Project</u>	<u>Estimated Cost</u>
1. Justification Study	\$20,000
2. School Facilities Needs Analysis	\$0
3. New Classrooms and Classroom Expansions District Wide	\$64,595,250
4. Portable Leases for Interim House District Wide	\$695,000

Note: The District has commissioned site facility condition assessments, site master planning, and a district-wide, comprehensive master facilities plan, which includes a plan for funding the District’s long-term facility needs. These documents include lists of recommended projects, in order of need and priority as adopted by the Board of Trustees June 23, 2022, and are incorporated herein by reference.

The District further reiterates and incorporates the facts and findings set forth in Resolution No. 2022-2023.20, dated January 19, 2023; Resolution No. 2022-2023.14, dated December 8, 2022, Resolution

No. 2019-2020.40, dated June 11, 2020, and Resolution No. 2014-2015.28, dated June 9, 2015, which are collectively referred to as the “School Facilities Fee Resolutions”, and are incorporated herein by reference. The District further incorporates the facts and findings set forth in the: (i) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated November 2022, and the Addendum thereto, dated January 4, 2023; (ii) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated June 2020; and (iii) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated April 2015, which are collectively referred to as the “Justification Studies”, and are incorporated herein by reference.

B. REASONABLE RELATIONSHIP BETWEEN DEVELOPER FEE & PURPOSE (Gov. Code, §66001(d)(1)(B)): There is a reasonable relationship between the Developer Fees charged for residential and commercial/industrial development and the purposes for which they will be expended, as described in Paragraph A, in that the students that are generated by residential and commercial/industrial development will be accommodated by the School Facilities for which the Developer Fees are expended. The District is currently over capacity and does not have any excess capacity to house students in its current facilities, does not have adequate facilities to accommodate students from new development, and thus there is a reasonable relationship between the Developer Fees charged and the need for construction and reconstruction, including refurbishment, of School Facilities. The Developer Fees collected do not exceed the cost of accommodating students generated by development. Rather, the Developer Fees only partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the School Facilities necessary to accommodate student growth.

The District further incorporates herein the facts and findings set forth in the School Facilities Fee Resolutions and Justification Studies.

C. ANTICIPATED SOURCES & AMOUNTS OF FUNDING TO COMPLETE FINANCING OF INCOMPLETE PROJECTS (Gov. Code, §66001(d)(1)(C)): With respect to only that portion of the Developer Fees Fund remaining unexpended at the end of the 2022-2023 fiscal year, the sources and amounts of Anticipated Funding to complete financing of any incomplete improvements identified in Paragraph A are as follows:

Anticipated Source of Funding	Anticipated Amount of Funding
1. State Funding Program Funds	\$9,240,894
2. Measure I1 General Obligation Bond Proceeds (\$ in Possession of District)	\$24,037,250
3. Measure I General Obligation Bond Proceeds (\$ in Possession of District)	\$24,163,931
4. State Eligibility Funding Received	\$0
5. Developer Fees	\$7,173,175
6. Special Reserve for Capital Outlay	\$0
Total Anticipated Funding:	\$64,615,250

Note: The District has commissioned site facility condition assessments, site master planning, and a District Wide, comprehensive master facilities plan, which also includes a plan for funding the District’s long-term facility needs. These documents include lists of recommended projects, in order of need and priority as adopted by the Board of Trustees June 23, 2022. Developer Fees will be included in the funding model, to address construction/renovation (refurbishment) needs resulting from increased student enrollment due to development.

D. APPROXIMATE DATE THAT ANTICIPATED FUNDING IS EXPECTED (Gov. Code, §66001(d)(1)(D)): With respect to only that portion of the Developer Fees Fund remaining unexpended at the end of the 2022-2023 fiscal year, the following are the approximate dates on which the Anticipated Funding referred to in Paragraph C above is expected to be deposited into the Fund:

Anticipated Source of Funding	Approximate Dates Funding Expected
1. State Funding Program Funds	December 2024
2. Measure I1 General Obligation Bond Proceeds (\$ in Possession of District)	Currently Available in Fund Balance
3. Measure I General Obligation Bond Proceeds (\$ in Possession of District)	June 2026
4. State Eligibility Funding Received	n/a
5. Developer Fees	June 2028
6. Special Reserve for Capital Outlay	n/a