



**Developer Fee**  
**Annual and Five-Year Reports**  
**Napa Valley Unified School District**

December 4, 2023

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## INTRODUCTION

It is a requirement of Government Code Sections 66006 and 66001 that school districts provide certain financial information to the public each year. The report must be made available for public review 180 days after the close of the previous fiscal year. In addition, the governing board must review the information at its next regularly scheduled board meeting held no earlier than 15 days after the information becomes available to the public. Notice of the time and place of this meeting must be mailed at least 15 days prior to the meeting to anyone who has requested such notice. Developer fees are intended to be used for the construction and reconstruction of school facilities to accommodate impacts from new development. Developer fees are not intended for general revenue purposes.

### **The District provides the following information in compliance with Government Code Section 66006 FOR THE 2022-2023 FISCAL YEAR:**

- I. A brief description of the type of fee in the account or fund.
- II. The amount of the fee.
- III. The beginning and ending balance of the account or fund.
- IV. Fees amounts collected.
- V. Amount of interest earned on fees.
- VI. An 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 the fees.
- VII. 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, and the public improvement remains incomplete.
- VIII. A description of each interfund transfer or loan.
- IX. Amount of refunds.

The Reportable Fees do not include special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Further, the School District identifies Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

**Additionally, the School District is required to identify the following:**

- I. The purpose to which unexpended Reportable Fees will be spent.
- II. The Reasonable Relationship between the unexpended Reportable Fees and the purpose to which they are to be spent.
- III. The funding sources and expected funding availability date for school facilities projects for which unexpended Reportable Fees are required.

**Identification of the Approximate Dates on Which the Funding Referred to in Section B III is Expected to be Deposited into the Appropriate Account or Fund**

The following Annual and Five-Year Reports ("Reports") for the fiscal year ending June 30, 2023 include the information and proposed findings the School District intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

**SECTION A: ANNUAL REPORT 2022-2023**

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year ending June 30, 2023 with regard to the Annual Reportable Fees:

**I. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the School District**

The Reportable Fees of the School District for fiscal year ending June 30, 2023 consist of Statutory School Fees (also commonly referred to as "Level 1 Fees"). Statutory School Fees are collected by the School District, pursuant to Education Code Section 17620 and Government Code Section 65995, from new residential and commercial/industrial development.

**II. Amount of the Reportable Fees**

The amount of Reportable Fees is based on the effective Statutory School Fees.

Statutory School Fees

The Statutory School Fees for the period between July 1, 2022 and June 30, 2023 were established by the Board of the School District on April 21, 2022. This resolution adopted the Statutory School Fees for new residential and commercial/industrial development based on the reports titled "Level I Developer Fee Study" ("Study"), April 21, 2022.

Table 1 on the following page lists the fee amounts and effective dates for the applicable Statutory School Fees for fiscal year ending June 30, 2023.

**Table 1. Statutory School Fee Amounts**

Item	Effective Dates (for FY 2022-2023)	Fee Amount (Per Square Foot)
Residential	July 1, 2022 - June 30, 2023	\$4.79
Commercial/Industrial	July 1, 2022 - June 30, 2023	\$0.78
Mini-Storage	July 1, 2022 - June 30, 2023	\$0.13

**III. Beginning and Ending Balance of Account and Sub-Account(s):**

Table 2 lists the fiscal year 2022-2023 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

**Table 2. Beginning and Ending Balances for Fund 25**

Item	Fund Balance
Beginning Balance (July 1, 2022)	\$7,232,939.53
Ending Balance (June 30, 2023)	\$6,822,200.76

**IV. Amount of the Reportable Fees Collected and Interest Earned**

Table 3 on the following page shows the amount of Reportable Fees collected and interest earned during fiscal year 2022-2023 to accommodate students from additional development.

**Table 3. Amount of Reportable Fees Collected**

Item	Total Revenues
Reportable Fees Collected	\$4,647,030.15
Interest Earned	\$76,545.22
Other Local Funds / Adjustments	\$(363,338.06)
<b>Total</b>	<b>\$4,360,237.31</b>

**V. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the School District that Was Funded with Reportable Fees**

A total of **\$4,674,030.15** of Reportable Fees were expended during Fiscal Year 2022-2023. Component C in this report identifies the amount of Reportable Fees expended on School Facilities in Fiscal Year 2022-2023, as well as the percentage of each improvement funded by Reportable Fees.

**VI. Identification of an Approximate Date by Which the Construction of Project(s) of the School District will Commence if the School District Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the School District, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the School District Remains Incomplete**

The School District has determined that at the close of fiscal year 2022-2023, Reportable Fees and other sources of funding were not sufficient to complete the financing of additional school facilities of the School District.

**VII. Description of each Interfund Transfer or Loan made from the Account or Sub-Account(s), Including Project(s) of the School District on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan**

The School District did not make any interfund transfers in or out of Fund 25 in fiscal year 2022-2023.

**VIII. The Amount of Refunds Made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded**

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2022-2023.

**IX. Summary Table of Fund Balance, Revenues, and Expenditures**

Table 4 below summarizes the beginning and ending balances, the amount of Reportable Fees collected and interest earned, additional refunds/revenues, and total expenditures from Fund 25 during fiscal year 2022-2023.

**Table 4. Fund 25 Activity Summary for Fiscal Year 2022-2023**

<b>Item</b>	<b>Total Revenues</b>
Beginning Balance (July 1, 2022)	\$ 7,232,939.53
Reportable Fees Collected & Interest Earned	\$ 4,360,237.31
Expenditures	\$ (4,770,976.08)
<b>Ending Balance (June 30, 2023)</b>	<b>\$6,822,200.76</b>

**SECTION B: REPORTABLE FEE EXPENDITURE FOR FISCAL YEAR  
2022-2023**

Napa Valley Unified School District Capital Public Improvements on which Reportable Fees were Expended in Fiscal Year 2022-2023

<b>Project</b>	<b>Amount Paid From Fees During FY 2021-2022</b>	<b>Percent of Total Cost Funded With Fees</b>
<b>Districtwide</b>	<b>\$244,681.45</b>	<b>100.00%</b>
<i>Professional / Consulting Fees</i>	\$244,681.45	100.00%
<b>Campus Modernization Due to Growth</b>	<b>\$2,764,385.83</b>	<b>100.00%</b>
<i>American Canyon Middle School (minimum essential facilities upgrades to address growth)</i>	\$1,021,220.02	100.00%
<i>Redwood Middle School (addressing growth from middle school redesign)</i>	\$1,601,517.07	100.00%
<i>Silverado Middle School (addressing growth from middle school redesign)</i>	\$19,272.00	100.00%
<i>Unidos Middle School (addressing growth from middle school redesign)</i>	\$122,376.74	100.00%
<b>Nutritional Wellness Due to Growth</b>	<b>\$1,106,649.98</b>	<b>100.00%</b>
<i>Bel Aire Elementary School (addressing growth of the food service program)</i>	\$383,769.32	100.00%
<i>NVLA (addressing growth of the food service program)</i>	\$722,880.66	100.00%
<b>Relocatable Classrooms Due to Growth</b>	<b>\$655,258.82</b>	<b>100.00%</b>
<i>Napa High School (relocatable work and rental)</i>	\$534,497.50	100.00%
<i>Northwood Elementary School (relocatable rental)</i>	\$7,800.00	100.00%
<i>NVLA (relocatable work and rental)</i>	\$44,953.31	100.00%
<i>Vichy Elementary School (relocatable rental)</i>	\$5,498.01	100.00%
<i>West Park Elementary School (relocatable rental)</i>	\$62,510.00	100.00%
<b>Total</b>	<b>\$ 4,770,976.08</b>	<b>N/A</b>

## SECTION C: FIVE-YEAR REPORT

In accordance with Government Code Section 66001, the School District provides the following information with respect to the Reportable Fees in the account or sub-account(s) remaining unexpended, whether committed or uncommitted to projects:

### I. Identification of the Purpose to which the Reportable Fees are to be Expended

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the School District was to fund the additional school facilities required to serve students generated by new development within the School District. Specifically, the Reportable Fees will be used for the construction, expansion, modernization and/ or acquisition of additional School Facilities, furnishing and equipping such facilities, as well as acquiring and installing additional portable classrooms to accommodate students, as well as their subsequent replacement.

### II. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for which they are Charged

There is a roughly proportional and a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities. This relationship is based on the additional students that will be generated by new development within the School District exceeding the School District's existing physical or programmatic capacity. Furthermore, the Reportable Fees do not exceed the costs of providing school facilities for the students generated from the development in which such fees were collected (as set forth in the Studies, referred to herein Section B).

### III. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the School District has Identified in the School District's Reports

Table 5 lists the proposed funding sources for all pending School Facility projects presently identified by the School District.

**Table 5. Identification of Sources and Amounts to Complete Financing of School Facilities**

Sources	Funding ( <i>pending projects</i> )	Total
State Facilities Funding	\$ 11,786,456.00	\$ 11,786,456.00
Bond Proceeds ( <i>growth &amp; reconstruction</i> )	\$ 4,309,136.00	\$ 4,309,136.00
Statutory School Facility Fees Level I ( <i>5 Years</i> )	\$ 1,600,000.00	\$ 8,000,000.00
<b>Total</b>	<b>\$17,695,592.00</b>	<b>\$24,095,592.00</b>

**IV. Identification of the Approximate Dates on Which the Funding Referred to in Section B III is Expected to be Deposited into the Appropriate Account or Fund**

Table 6 on the following page lists the approximate dates on which the funds are expected to be available for the school facility projects presently identified by the School District.

**Table 6. Timing of Funds for Planned School Facility Projects**

<b>Sources</b>	<b>Reportable Fees</b>
State Facilities Funding	January 2027
Bond Proceeds ( <i>growth &amp; reconstruction</i> )	Available
Statutory School Facilities Fees Level I ( <i>5 Years</i> )	July 2023 - June 2028
Alternative School Facility Fees Level II	N/A

**Table 7. Identified Projects Still Needed**

<b>Identified Projects Still Needed</b>	<b>Remaining Need</b>
District Wide Portable Replacement	\$ 424,791,963.00
Middle School Reconstruction/Expansion/Improvement ( <i>addressing site growth</i> )	\$ 1,340,401.01
Food Service Reconstruction/Expansion/Improvement ( <i>addressing program growth</i> )	\$ 1,500,000.00
Campus Improvements ( <i>addressing growth at impacted sites</i> )	\$ 50,146,253.00
<b>Total</b>	<b>\$477,778,617.01</b>