Public Notice of Development Fees

"In accordance with law, notice is hereby given that the Board of Trustees of the Tamalpais Union High School District will meet in regular session at approximately 6:30pm on Tuesday, November 19, 2024 in the Kreps Conference Room at the District Office at 395 Doherty Drive, Larkspur, California.

This public hearing will be held for the purpose of presenting Resolution 24-06 and information relating to accounting of development fees for the 2023-24 school. A copy of the resolution and information relating to accounting of development fees can be viewed at https://www.tamdistrict.org/ or you may call the District Office at (415) 945-1037 to get a copy of the resolution and financial activity schedules mailed to you.

Posted at:

School
Sites
District
Office
TUHSD District Website: www.tamdistrict.org

Posted on: October 18, 2024

RESOLUTION# 24-06 OF THE GOVERNING BOARD OF THE TAMALPAIS UNION HIGH SCHOOL DISTRICT REGARDING ACCOUNTING OF DEVELOPMENT FEES FOR 2023-2024 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

Fund 25, the Capital Facilities Fund
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated October 4, 2016, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Fund 25, the Capital Facilities Fund (the "Fund");

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;

C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than October 18, 2024, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibit 1 which are hereby incorporated by reference into this Resolution) was made available to the public on October 18, 2024. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

4. Certificate of Resolution.

I, Tara Taupier, Secretary of the Governing Board of the Tamalpais Union High School District of Marin County, State of California, certify that this Resolution proposed by Emily Uhlhorn, seconded by Cynthia Roenisch, was duly passed and adopted by the Board, at an official and public meeting this 19th Day of November, 2024, by the following vote:

AYES: 5

NOES: ~~0~~

ABSENT: ~~0~~

Tara Taupier, Secretary of the Board
Tamalpais Union High School District Marin County, California

ATTEST:

President of the Board
Tamalpais Union High School District

EXHIBIT 1

TO RESOLUTION# 24-06 REGARDING
ACCOUNTING OF DEVELOPMENT FEES FOR
FISCAL YEAR 2023-2024
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund **(the "Fund")**

Per Government Code section 66006(b)(l)(A-H) as indicated:

A. A brief description of the type of fee in the Fund:

B. The amount of the fee.

C. The beginning and ending balance of the Fund.

See Attachment.

D. The amount of the fees collected and the interest earned.

See Attachment.

E. 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 fees.

See Attachment.

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) subdivision (a) of section 66001, and the public improvement remains incomplete:

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 :

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001 :

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2023-24 Capital Facilities (Developer Fee) Financial Statement

Description	Amount	Developer Fee Funded %
REVENUES		
Level 1 developer fees collected (Note A & B)	$129,050	
Interest	$ 28,038	
TOTAL - REVENUES	$157,088	
EXPENDITURES		
Certificated salaries	$0	
Classified salaries	$0	
Employee benefits	$0	
(All)	$0	
Supplies: Furniture and fixtures to accommodate growth	$68,292	100%
Other Operating Expenditures: Portable Rentals	$0	
Capital outlay:	$3,000	100%
Other outgo: Prof consulting Svcs	$0	
Direct support/indirect costs		
TOTAL - EXPENDITURES	$71,292	
EXCESS (DEFICIENCY)	$0	
OTHER SOURCES/USES		
Transfers in	$0	
Contributions In	$0	
TOTAL - OTHER SOURCES/USES	$0	
FUND BALANCE INCREASE (DECREASE)	$ 85,796	
FUND BALANCE		
Beginning Fund Balance	$697,369	
Ending Balance, June 30	$783,165	

Notes:

(A) TUHSD receives the following Level 1 development fees of $1.044 per residential square foot, and $0.0168 per commercial square foot, except in Elementary School Districts not collecting developer fees, where TUHSD receives $2.82 per residential square foot and $0.56 per commercial square foot.

(B) There were no refunds or allocations made pursuant to subdivision (e) or (f) of section 66001.

	Account classifications selected FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	Field ranges selected FI RANGE
1.	25-????-?-????.??-????-????-???-???-???	
2.	- - - . - - - - - -	
3.	- - - . - - - - - -	
4.	- - - . - - - - - -	
5.	- - - . - - - - - -	
6.	- - - . - - - - - -	
7.	- - - . - - - - - -	
8.	- - - . - - - - - -	
9.	- - - . - - - - - -	
10.	- - - . - - - - - -	

Primary sort/rollup levels: FD RE PJ
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: /var/opt/qss/data/CTFAR300: 12/03/2014 14:53:23
Budget type: R Revised
Include budget transfers: U
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 RESOURCE
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: 10/14/2024 12:14:49

FUND :25 CAPITAL FACILITIES FUND #1 RESOURCE:0000 NO REPORTING REQUIREMENTS
PROJ YR :0 PROJECT YEAR

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	0.00	0.00	0.00	
9111 FAIR VALUE ADJ TO CASH IN CNTY	4,733.21	6,778.79	6,778.79	0.00	11,512.00	
9539 ASSESSMENT LIABILITY	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	4,733.21	6,778.79	6,778.79	0.00	11,512.00	
Current year revenue						
8662 GAINS OR LOSSES ON INVESTMENTS	0.00	11,512.00	11,512.00	0.00	11,512.00-	N/A
TOTAL Current year revenue	0.00	11,512.00	11,512.00	0.00	11,512.00-	
*TOTAL Beginning balance + Revenue	4,733.21	16,245.21	16,245.21			*
Ending balance						
9791 BEGINNING FUND BALANCE	4,733.21-	4,733.21	4,733.21	0.00	0.00	
9795 OTHER RESTATEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL Ending balance	4,733.21-	4,733.21	4,733.21	0.00	0.00	
**Fund balance	4,733.21	16,245.21	16,245.21			**

FUND :25 CAPITAL FACILITIES FUND #1 RESOURCE:9010 OTHER LOCAL
PROJ YR :0 PROJECT YEAR

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	622,514.77	153,568.25	153,568.25	0.00	776,083.02	
9209 ACCOUNTS RECEIVABLE SET UP	0.00	10,409.72	10,409.72	0.00	10,409.72	
9210 ACCOUNTS RECEIVABLE PRIOR YEAR	74,853.76	74,853.76-	74,853.76-	0.00	0.00	
9509 ACCOUNTS PAYABLE ACCRUAL	0.00	3,328.00-	3,328.00-	0.00	3,328.00-	
9539 ASSESSMENT LIABILITY	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	697,368.53	85,796.21	85,796.21	0.00	783,164.74	
Current year revenue						
8660 INTEREST	0.00	28,038.22	28,038.22	0.00	28,038.22-	N/A
8681 MITIGATION/DEVELOPER FEES	50,000.00	129,049.99	129,049.99	0.00	79,049.99-	258.1
TOTAL Current year revenue	50,000.00	157,088.21	157,088.21	0.00	107,088.21-	
*TOTAL Beginning balance + Revenue	747,368.53	854,456.74	854,456.74			*
Expense						
5621 BUILDING/SPACE LEASE	68,292.00	68,292.00	68,292.00	0.00	0.00	100.0
5849 PROFESSIONAL CONSULTING SVCS	6,000.00	3,000.00	3,000.00	0.00	3,000.00	50.0
TOTAL Expense	74,292.00	71,292.00	71,292.00	0.00	3,000.00	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	24,292.00	0.00	0.00	0.00	24,292.00	
9791 BEGINNING FUND BALANCE	697,368.53-	0.00	0.00	0.00	697,368.53-	
TOTAL Ending balance	673,076.53-	0.00	0.00	0.00	673,076.53-	
**Fund balance	673,076.53	783,164.74	783,164.74			**