



Orange Unified School District

DEVELOPER FEE REPORT: **ANNUAL DEVELOPER FEE REPORT AND FIVE-YEAR FINDINGS**

FISCAL YEAR ENDING JUNE 30, 2024

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 Sections 66006(b)(1) and 66001(d)(1) of the Government Code. These statutory reporting requirements are referenced as the Annual Developer Fee Report and the Five-Year Findings and collectively referred to as the "Developer Fee Report" or "Report." The Orange Unified School District ("District") combined its reporting obligations into this single report.

[DEVELOPER FEE REPORT CONTINUES ON NEXT PAGE.]

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 fees:

TABLE 1	
TYPE OF FEE RATE	FEE RATE AMOUNTS
Level 1 – Residential	\$4.57 / sq. ft.¹
Level 1 – Commercial/Industrial	\$0.78 / sq. ft.¹

B. The amount of the fee:

See Table 1, above.

C. The beginning and ending balance of the account:

- The beginning balance on July 1, 2023, was **\$4,557,402.07**. See Table 2 below.

TABLE 2	
DESCRIPTION	AMOUNT
Beginning Fund Balance	\$4,650,203.19
GASB 31 Fair Market Value Adjustments	(\$92,801.12)
Revised Beginning Fund Balance	\$4,557,402.07

- The ending balance on June 30, 2024, was **\$5,288,489.05**.

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

TABLE 3	
DESCRIPTION	AMOUNT COLLECTED
Amount of Reportable Fees Collectible	\$548,034.89
Interest Earned	\$207,841.96
GASB 31 Fair Market Value	\$31,552.56
(Expenditures)	(\$56,342.43)

¹ Effective 60 days after June 4, 2009, when this Level 1 fee rate was adopted by the Board pursuant to the findings and information in the "Developer Fee Justification Study," dated April 2009, via Resolution No. 60-09 to Adopt Statutory School Fees Imposed on Residential and Commercial/Industrial Development Projects Pursuant to Education Code Section 17620 (Level 1 Fees).

E. 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, during the reporting period:

TABLE 4		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
1) Fred Kelly Stadium Improvements – Provide upgrade and expand facilities	\$664.97	100%
2) Fletcher Elementary School Expansion – New portables	\$7,800	100%
3) Demographic Analysis and Enrollment Projections – Davis, LLC	\$30,000	100%
4) Administrative Services in connection with the collection of fees (Ed. Code, 17620(a)(5).)	\$16,441.05	Statutorily permitted expenditure up to 3% of fees collected in FY
TOTAL	\$54,906.02	

F. Approximate and Actual Construction Commencement Dates:

- (i) 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:**

Fred Kelly Stadium Reconstruction/Improvements – Commenced January 7, 2019 and completed July 31, 2020.

Fletcher Elementary School Expansion – Commenced June 26, 2020 and completed February 1, 2021.

Sufficient funds have yet to be collected for the District’s current incomplete projects that may utilize funds in Fund 25. The District intends to use the balance of fees collected and deposited in Fund 25 to support funding for the projects identified as part of Table 5.

- (ii) An identification of each public improvement identified in a previous report, pursuant to clause (i) above, and whether construction began on the approximate date noted in the previous report.**

N/A for 2023-24.

- (iii) For a project identified in a previous report, pursuant to clause (ii) above, for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.**

N/A for 2023-24.

- 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 fess 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:**

None

- H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.**

No refunds or allocations were made pursuant to these statutes.

END OF ANNUAL DEVELOPER FEE REPORT.

FIVE-YEAR FINDINGS

As required by Government Code section 66001(d), this portion of the report makes the required five (5)-year findings with respect to developer fees in Fund 25 that remain unexpended, whether committed or uncommitted:

A. Identify the purpose to which the fee is to be put:

See Table 5, Column A, below.

B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:

See Table 5, Column B, below.

C. Identify all sources and amounts of funding anticipated to complete financing in incomplete public improvements identified, if any:

See Table 5, Columns C1 and C2, below.

D. Designate the approximate dates on which the funding referred to in subparagraph (C), above, is expected to be deposited into the appropriate account or fund:

See Table 5, Column D, below.

[FIVE-YEAR FINDINGS CONTINUE ON NEXT PAGE.]

TABLE 5

COLUMN A:	COLUMN B:	COLUMN C1:	COLUMN C2:	COLUMN D:
PROJECTS	REASONABLE RELATIONSHIP TO FEE	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
California Elementary School – Portable Replacement Project (3)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$1,855,350 Approximate Project Total: \$1,855,350	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project’s expected completion by FY 28/29.
Canyon Rim Elementary School – Portable Replacement Project (5)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$3,092,250 Approximate Project Total: \$3,092,250	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project’s expected completion by FY 28/29.
Fairhaven Elementary School – Portable Replacement Project (5)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$3,092,250 Approximate Project Total: \$3,092,250	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project’s expected completion by FY 28/29.
Olive Elementary School – Portable Replacement Project (2)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$1,236,900 Approximate Project Total: \$1,236,900	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the

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PROJECTS	REASONABLE RELATIONSHIP TO FEE	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
				project's expected completion by FY 28/29.
Palmyra Elementary School – Portable Replacement Project (2)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$1,236,900 Approximate Project Total: \$1,236,900	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project's expected completion by FY 28/29.
Panorama Elementary School – Portable Replacement Project (3)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$1,855,350 Approximate Project Total: \$1,855,350	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project's expected completion by FY 28/29.
Sycamore Elementary School – Portable Replacement Project (1)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$818,450 Approximate Project Total: \$818,450	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project's expected completion by FY 28/29.
Villa Park Elementary School – Portable Replacement Project (4)	Expand, reconstruct and modernize school facilities to accommodate and maintain existing levels of service and programs	Developer Fees 100%	\$2,473,804 Approximate Project Total: \$2,473,804	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within

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				five (5) years based on past rates of fee collection and the project's expected completion by FY 28/29.
Demographic Analysis and Enrollment Projections, Power School, LLC	Provides relevant data to support construction and development	Developer Fees 100%	\$42,959	Fees have been partially received and deposited into Fund 25. Collection of fees are ongoing and expected to be deposited within five (5) years based on past rates of fee collection and the project's expected completion by FY 28/29.

END OF FIVE-YEAR FINDINGS.

END OF DEVELOPER FEE REPORT.