RESOLUTION 2025-26 #14

RESOLUTION OF THE GOVERNING BOARD OF THE COAST UNIFIED SCHOOL DISTRICT APPROVING AND ADOPTING THE 2024-25 ANNUAL DEVELOPER FEE REPORT AND FIVE-YEAR DEVELOPER FEE FINDINGS (Government Code §§ 66001 & 66006)

WHEREAS, Coast Unified School District ("District") has levied statutory and/or other fees imposed on new development ("Developer Fees") pursuant to various resolutions, including the most recent dated February 2024 which is referred to herein as the "School Facilities Fee Resolution" and incorporated herein by reference. These resolutions were adopted under the authority of Education Code section 17620;

WHEREAS, District has received and/or expended Developer Fees in fiscal year 2024-25 in connection with school facilities ("School Facilities") of the District;

WHEREAS, in accordance with California Government Code section 66006(a), District has established a separate capital facilities account or fund, more specifically identified as Fund 25, Capital Facilities Fund ("Account"), deposited these Developer Fees in the Account (including interest income earned thereon), maintained the Account in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as applicable, and expended the Developer Fees solely for the purposes for which they were collected;

WHEREAS, Government Code section 66006(b)(1) provides that, within one-hundred-eighty (180) days after the last day of each fiscal year, the District shall make available to the public a "Developer Fees Report" containing the following information for the fiscal year:

(i) A brief description of the type of Developer Fees in the Account;

(ii) The amount(s) of the Developer Fee(s);

(iii) The beginning and ending balance of the Account;

(iv) The amount of the Developer Fees collected and the interest earned;

(v) An identification of each District public improvement ("Project") that Developer Fees were expended on, 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;

(vi) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;

(vii) A description of each interfund transfer or loan made from the Account, including the Project on which the transferred or loaned Developer 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 will receive on the loan; and

(viii) the amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f).

WHEREAS, Government Code section 66001(d) provides that for the fifth fiscal year following the first deposit of Developer Fees into the Account, and every five years thereafter, the District shall make all of the following "Findings" with respect to that portion of the Account remaining unexpended, whether committed or uncommitted:

(i) Identification of the purposes to which the Developer Fees are to be put;

(ii) Demonstration of a reasonable relationship between the Developer Fees and the purposes for which they are charged;

(iii) Identification of all sources and amounts of funding anticipated to complete financing of the District's incomplete Projects ("Anticipated Funding"); and

(iv) Designation of the approximate dates on which the Anticipated Funding is expected to be deposited into the Account.

WHEREAS, when Findings are required by Government Code section 66001(d), they shall be made in connection with the Developer Fees Report required by Government Code section 66006;

WHEREAS, Government Code sections 66001(d) and 66006(b)(2) require the District's Governing Board's ("Board") review of the Developer Fees Report information and proposed Findings at a regularly scheduled public meeting not less than fifteen (15) days after the Developer Fees Report is made available to the public and notice of the time and place of the meeting, including the address where the Developer Fees Report may be reviewed, has been mailed to anyone who has requested it pursuant to 66006(b)(2); and

WHEREAS, the District has substantially complied with all of the foregoing provisions.

NOW, THEREFORE, THE GOVERNING BOARD OF THE COAST UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1: That the foregoing recitals are true.

Section 2: That, pursuant to Government Code sections 66001(d) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new development within the District.

Section 3: That the District's Developer Fees Report for the fiscal year contains the requisite information pursuant to Government Code section 66006(b)(1). The Developer Fees Report is attached hereto as Exhibit "A" and incorporated herein by reference.

Section 4: That the District's proposed five-year Findings concerning the Developer Fees contain the requisite findings pursuant to Government Code section 66001(d) and are made in connection with the public information set forth in the Developer Fees Report. The Findings are attached hereto as Exhibit "B" and incorporated herein by reference.

Section 5: That, pursuant to Government Code sections 66001(d)(2) and 66006(b)(2), the Board has reviewed the Developer Fees Report and proposed Findings at a

public meeting not less than 15 days after the Developer Fees Report and proposed Findings were made available to the public and notice was mailed as required.

Section 6: That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 7: That the Board hereby determines that all refunds and allocations of Developer Fees have been paid and no refunds and allocations, as required by Government Code section 66001, are deemed payable at this time.

Section 8: That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq*., relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development.

Section 9: That the Board hereby approves and adopts the attached Developer Fees Report and Findings.

PASSED, ADOPTED, AND APPROVED by the Governing Board of the Coast Unified School District this 11th day of December, 2025.

AYES: _____

NOES: _____

ABSTENTIONS: ____

By: _____
Joe Prian, President of the Board

By: _____
Lee McFarland, Clerk of the Board

COAST UNIFIED SCHOOL DISTRICT
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Jill Southern, Superintendent

EXHIBIT "A"

2024-25 DEVELOPER FEE REPORT

2024-25
Coast Unified School District
Developer Fee Annual Report Amendment

ANNUAL REPORT

Description of Fee: Pursuant to Education Code section 17620, the District is authorized to assess and collect a fee from development projects when residential living space, commercial space or industrial space is built within the District boundaries. Pursuant to a District Justification Study conducted in February 2024, the District collected Level I fees as authorized by Government Code section 65995. All fees are kept in a separate fund designated as Fund 25.

Fees: The fees are currently $5.17 per square foot for residential development, and $0.84 per square foot for commercial or industrial development. The District has executed a fee allocation agreement with the Cayucos Elementary School District, pursuant to Education Code section 17623, which allocates 25% of fees collected from Cayucos Developer Fees to Coast Unified School District and the remaining 75% to the Cayucos Elementary School District. All Cambria Developer Fees stay in Coast Unified.

Beginning Balance (July 1, 2024):	$0.00
2024-25 Fees Collected:	$193,782.32
2024-25 Interest Earned:	$4,120.46
Gains or Losses On Investments:	$2,715.00
Inter Fund Transfer:	$0.00
Ending Balance (June 30, 2025):	$200,617.78
2024-25 Public Improvement Expenditures:	$0.00

2024-25 Inter-fund Transfers or Loans made from Fund 25: None

2024-25 Inter-fund Transfers or Loans made to Fund 25: None

2024-25 Refunds: None

Estimated Planned Expenditure Commencement Dates: None

EXHIBIT "B"

Five-Year Developer Fee Findings

The following findings are made in connection with the public information set forth in Coast Unified School District's Developer Fee Report.

A. With respect to only that portion of the Developer Fees Account remaining unexpended at the end of the 2024-25 fiscal year, the purpose of the Developer Fees is to finance the construction or reconstruction, including modernization of School Facilities necessary to accommodate student population.

B.

Project	**Estimated Cost**
1.	
2.	
3.	
4.	
5.	

Note: The District may commission a new site facility condition assessment, site master planning, and a district-wide, comprehensive master facilities plan, which will also include a plan for funding the District's long-term facility needs. These documents will include lists of recommended projects, in order of need and priority.

B. There is a relationship between new residential and commercial/industrial construction and the District's continuing need for the modernization of school facilities, as described in Paragraph A. All new residential construction has an impact on the District. The District's enrollment has varied considerably over the years. In any case, new construction adds to the potential for increased enrollment, and without the new construction, declines would have been even more severe. It is important to remember that developer fees are a one-time collection that can be made only at the time new residential square footage is constructed.

C. With respect to only that portion of the Developer Fees Account remaining unexpended at the end of the 2024-25 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	$0
2. General Obligation Bond Proceeds	$0
3. State Eligibility Funding Received	$0
4. Fund 25 - Developer Fees	$0
5. Donations Received	$0
Total Anticipated Funding:	$0

D. With respect to only that portion of the Developer Fees Account remaining unexpended at the end of the 2024-25 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 Account:

Anticipated Source of Funding	**Approximate Dates Funding Expected**
1. State Funding Program Funds	N/A

2. General Obligation Bond Proceeds	N/A
3. State Eligibility Funding Received	N/A
4. Developer Fees	Available Now
5. Donations	N/A

COAST UNIFIED SCHOOL DISTRICT
DEVELOPER FEE
SUMMARY OF LAST FIVE YEARS (2020-21 - 2024-25)
REVENUES/EXPENSES

	REVENUES	***EXPENSES***
Beginning Balance	$215,516.56	
2020-21*	$25,266.72	$30,779.65
2021-22	$32,861.21	$178,382.49
2022-23	$142,427.92	$206,910.15
2023-24	$34,066.71	$34,066.83
2024-25	$200,617.78	$0.00
Totals	$650,756.90	$450,139.12
Balance as of 6/30/25		***$200,617.78***
(Beg Bal + Revenue - Expenses)		

*Includes an audit adj Due to/Due from