

Annual Developer Fee Report

2024-2025 Fiscal Year

November 12, 2025



AROMAS-SAN JUAN UNIFIED SCHOOL DISTRICT

Presented to the Board of Trustees
Anissa Dizon, President
Casey Powers, Clerk
Kristen Schaefer, Trustee
Jennie Clayton, Trustee
Jessie O'Malley-Solis, Trustee
Dr. Barbara Dill-Varga, Superintendent

Submitted by
Daniel Ornelas, Chief Business Official

Background

Education Code Section 17620, et seq., and Government Code Section 65995, et seq., authorize school districts to impose fees on residential, commercial, and industrial developments to mitigate the impact of the development on a school district's facilities.

Level I developer fees may be levied by school districts pursuant to Education Code section 17620 et.seq. and Government Code section 65995 et.seq. ("School Fee Legislation"). At the January 24, 2024 State Allocation Board meeting there was an increase in the Level I fee for residential and commercial/industrial construction.

The District had performed its Developer Fee Justification Study and adopted a resolution on July 19, 2023 increasing the Level I developer fees to conform to the maximum amounts permissible at that date. Beginning September 18, 2023, the District began collecting \$4.79 per square foot for residential construction and \$0.78 per square foot for commercial/industrial construction.

Government Code Section 66001 and Section 66006 require districts to be accountable for the fees that are collected and expended on both an annual and five-year basis. The annual report focuses on the amount of developer fees collected and expended throughout the fiscal year. The five-year report requires a more detailed analysis of a district's overall use of developer fees. The purpose of the five-year report is to illustrate to what extent the fees collected for the development are necessary in meeting the district's facility program needs with respect to housing students and mitigating the impact of growth associated with development. The last five-year report was completed in November 2023 and will not be required again until 2028.

Annual Report

A. Brief Description of the Type of Fee in the Account or Fund

The developer fees consist of statutory school facility fees which were collected by the Aromas-San Juan Unified School District from new residential and commercial/industrial development in the amounts noted below. The Capital Facilities Fund is used to segregate fees collected pursuant to Education Code Section 17620, et seq., and Government Code Section 65995, et seq., from other District funds.

B. Amount of the Fee

The developer fees were authorized to be levied on development by the Board of Education. As shown in the District's Developer Fee Justification Study the developer fees only partially mitigate the impacts to the District caused by development because the developer fees do not adequately fund the District's school facilities needs resulting from additional development within the District.

Statutory School Facility Fees (Government Code Section 66006(b)(1)(B)) from
September 18, 2023 to June 30, 2025:

Residential \$4.79 per square foot

Commercial \$0.78 per square foot

C. Beginning and Ending Balance, Developer Fees Collected, Interest Earned and Expenditures of the Fund

Source: 2024-25 Unaudited Actuals

Audited Beginning Balance (7/1/2024)	\$	849,478.66
Amount of Developer Fees Collected	\$	175,743.42
Interest Earned	\$	37,798.23
Community Redevelopment Funds Collected	\$	116.75
Change in Fair Market Value of Cash Assets	\$	23,357.79
Less: Audit adjustment posted in 23-24 for prior years	\$	-
Less: Expenditures	\$	5,272.00
Ending Balance (6/30/2025)	\$	1,081,222.85

D. Identification of Each District Project on Which Developer Fees Were Expended Including the School Facilities Project Total and Percentage of the Project Cost that was Funded with Developer Fees

No project expenditures to report. All expenditures for the Fund were for the 3% Administrative Fee identified below as an Interfund transfer.

E. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Developer Fees the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s)

Sufficient funds have yet to be collected for the District's current incomplete projects that utilize, or may utilize, the fees in the Fund.

F. Description of Each Interfund Transfer or Loan Made From the Fund

Transfer out of Fund 25 for the 3% Administrative Fee to Fund 01 (General Fund).

Expense Description	Project Total	Percentage of Project Total Funded with Reportable Fees
3% Administration fee for Fund 25	\$ 5,272.00	
Ending Balance (6/30/2025)	\$ 5,272.00	100%

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

There were no refunds made in the 2024-25 fiscal year, and no refunds are required under applicable law