

TURLOCK UNIFIED SCHOOL DISTRICT

DEVELOPER FEE REPORT:

ANNUAL DEVELOPER FEE REPORT FY 2024-2025

Background:

A school district collecting developer fees is required to provide an annual report pursuant to Government Code Section 66006(b)(1) and is due prior to the end of the calendar year. The annual report must be available to the public by December 27th, which is 180 days from the close of the fiscal year, and then reviewed at the next regularly scheduled public meeting of the LEA's governing board not less than 15 days after. This report presents the financial activity of the developer fee account (Fund 25) for the fiscal year spanning July 1st 2024 to June 30th 2025.

ANNUAL DEVELOPER FEE REPORT REQUIREMENTS

1) A brief description of the type of fee in the capital facilities fund.

2) The amount of the fee.

3) The beginning and ending balance of the capital facilities fund.

4) The amount of the fees collected, and the interest earned.

5) An identification of each public improvement on which fees were expended and the amount of the expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

6) An identification of an approximate date by which 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.

7) An identification of each public improvement identified in a previous report and whether construction began on the approximate date noted in that previous report, and, if the project did not begin by the approximate date noted in the previous report, then the reason for the delay and the revised approximate date when construction will begin must be provided.

8) A description of each interfund transfer or loan made from the capital facilities fund, including the public improvement on which the transferred or loan 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 capital facilities fund will receive on the loan.

9) The amount of refunds made pursuant to Government Code 66001(e) the number of people or entities to which the refunds were made and any allocations pursuant to Government Code 66001(f).

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:

Description

Residential Developer Fees: Fees collected on new housing construction, which brings in new families into the District increasing student enrollment.

Commercial Developer Fees: Fees apply to new commercial or industrial buildings. Commercial fees still impact the District such as employees moving into the area.

Storage/mini-storage Developer Fees: Fees generate almost no students, therefore the State Allocation Board charges a minimal fee.

Level 1 Fees: Standard state-authorized developer fees that districts may collect if they meet the basic eligibility requirements based off of the developer fee study.

Level 2 fees: Apply if districts meet a more rigorous state criteria based off of the developer fee study.

Note: Chatom and Keyes are independent districts that conduct their own studies and make their own fee changes. Fees within these districts may vary from those of Turlock Unified School district.

Turlock Unified School District capital facilities account ("Fund 25") contains the following type of fees:

TABLE 1		
TYPE OF FEE RATE	District	FEE RATE AMOUNT
Level 2 – Residential	Turlock elementary & HS	$5.99 / sq. ft.
Level 1 – Residential	Keyes Elementary & Turlock HS	$5.75 / sq. ft. includes SFNA $3.45 + $2.30 Turlock
Level 1 – Residential	Chatom Elementary & Turlock HS	$4.43 / sq. ft. Includes SFNA $2.13 + $2.30 Turlock

Level 1 – Commercial	Turlock elementary & HS	$0.84 / sq. ft.
Level 1 – Commercial	Keyes Elementary & Turlock HS	$0.84 / sq. ft.
Level 1 – Commercial	Chatom Elementary & Turlock HS	$0.62 / sq. ft.
Level 1 – Mini Storage	Turlock elementary & HS	$0.28 / sq. ft.
Level 1 – Mini Storage	Chatom Elementary & Turlock HS	$0.11 / sq. ft.

B. The amount of the fee:

See Table 1 above**.**

C. The beginning and ending balance of the account:

1. The beginning balance on July 1st, 2024 was **$2,282,588.72**

2. The ending balance on June 30, 2025 was **$2,678,635.09**

On August 6th 2024, School board adopted the Level 2 rate pursuant to the "Level 2 developer fee Justification study" conducted May of 2024. The fee then went into effect on October 5th 2024 via Resolution 06/2024-2025 Improving an Increase for New Residential and Commercial/Industrial Development pursuant to Education Code Section 17620 and Government Code Section 65995. The District serves students in grades 9-12 for the elementary feeder districts of Chatom Union and Keyes Union. Applying the methodology prescribed by State law for Level 2 Fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the Turlock Unified School District is justified in levying a fee of **$5.99 per square foot** on residential development subject to the fee. This is an increase of $0.82 over the current Level 1 rate of $5.17 per square foot for residential units.

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

TABLE 2	
DESCRIPTION	AMOUNT COLLECTED
Level 2- Residential	**$1,436,542.19**
Level 1- Commercial/Industrial	**$47,861.82**
Level 1- Rental Self-Storage	**$0.00**
Interest Earned	**$114,878.48**

E. Identification of each public improvement on which fees were expended and the amount of expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with fees during the reporting:

TABLE 3		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
COPs 2005 1/3 Payment, Repayment Date 8/1/2030, 3% EIR (Certificate of Participation to build Medeiros Elementary)	$184,935.48	33.33%
Administrative services in connection with the collection of fees. (Ed. Code, § 17620 (a)(5).)	$44,532.12	100%
Facilities Needs Analysis	$16,490.00	100%
Cunningham - Mobile Modular (restroom rental)	$19,674.84	100%

Stanislaus & Merced Counties Clerk Recorder	$57.00	100%
Legal Expenses	$158.00	100%
Cunningham - Teter Inc Architect Services	$15,486.03	100%
Osborn Phase 3 - FF & J Architect Services	$277,020.75	1.9%
Osborn Phase 3 - Otto Construction Contractor Services	$721,511.00	5%
CA Department of Education - Wakefield Plan Review	$1,813.70	100%
TOTAL	$1,281,678.92	

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

TABLE 4	
PROJECT	APPROXIMATE CONSTRUCTION COMMENCEMENT DATE
Osborn TWIA Phase 3	1/5/2026

(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.

The District reviewed FY 22-23 and 5-year reports and determined that no specific public improvement projects were individually identified with an approximate construction start date. Previous reports provided only a general description of allowable uses of developer fees and did not designate any project for which construction dates were established.

(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 the revised approximate date that the local agency will commence construction.

The District reviewed prior annual and 5-year reports and determined that no specific public improvement projects were individually identified with an approximate construction start date. Previous reports provided only a general description of allowable uses of developer fees and did not designate any project for which construction dates were established.

G. A description of each inner fund transfer or loan made from the account or fund including the public improvement on which the transferred or loan fees will be expended and in the case of an inner fund loan the date on which the loan will be repaid and the rate of the interest that the account or fund will receive on the loan:

During the fiscal year, there were no loans issued from the developer fee account (Fund 25). The District made an interfund transfer of $78,442.80 from fund 21 to fund 25; however, the transferred funds were not expended and subsequently returned to the developer fee account.

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

No refunds were made in this fiscal year, and no refunds are required under applicable law.

END OF ANNUAL DEVELOPER FEE REPORT.