



EVERGREEN
SCHOOL DISTRICT

DATE: December 8, 2025
TO: Dr. Antoine Hawkins, Superintendent and The Board of Trustees
FROM: Victoria Knutson – Assistant Superintendent of Business Services
SUBJECT: Review of Developer Fee Reports

Government Code Section 66006 requires districts to be accountable for the fees that are collected and expended on an annual basis. The annual report focuses on the amount of developer fees collected and expended throughout the fiscal year.

The annual report must be made public within 180 days from the last day of the fiscal year (June 30th) and then reviewed at the next regularly scheduled public board meeting, not less than 15 days afterward.

FINANCIAL IMPACT: The ending fund balance of \$3,949,599 will be carried over to the 2025-26 Capital Facilities Budget.

FUNDING SOURCE: Fund 250 Capital Facilities Fund

RECOMMENDATION:

It is recommended that the Board of Trustees review and accept the report as required by Government Code Section 66006 and 66001(e).

The backup Developer Fees reports for FY 2024-25 are attached.

Developer Fees

Annual Report
FY 2024-25

All Developments

Fund 250 Capital Facilities Fund Balance:

Beginning Balance -

\$3,623,761

Revenues

Developer Fees	\$204,400
Interest	\$131,515
All Other Local Revenues	\$0
Total Revenues	\$335,915

Expenditures

General Supplies	\$0
Contracted Maintenance Repair	\$0
Direct Costs for Interfnd Srv	\$0
Consultants/Contractors	\$0
Advertising	\$0
Legal Fees	\$0
Architect	\$0
Building and Improvements	\$0
Other Construction Costs	\$0
Other Authorized Costs	\$10,077
Total Expenditures	\$10,077

Ending Balance -

\$3,949,599

Current Fees:

Residential
Commercial

\$71,557 **\$3.11**
\$132,843 **\$0.51**

Rate per sq ft
(July 1, 2024-
June 30 2025)

Amount of Refunds:

\$0.00

\$204,400