Solana Beach School District

Annual and Five-Year Developer Fee Report

November 2026

Solana Beach School District
309 North Rios Avenue
Solana Beach, CA 92075

ANNUAL DEVELOPER FEE REPORT
INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR
FISCAL YEAR 2025-26:

SECTION I

In accordance with Government Code Section 66006 (b) (1) and (2), the District provides the following information for fiscal year 2025-26.

A. DESCRIPTION OF REPORTABLE FEES COLLECTED BY THE DISTRICT:

The Reportable Fees consist of Mitigation and Statutory School Fees collected for new commercial, new residential, and additions of 500 square feet or more.

B. AMOUNT OF THE REPORTABLE FEES:

The Statutory School Fee amounts for fiscal year 2025-26 are $4.08 per square foot of assessable space for residential development and additions and $0.66 per square foot of covered and enclosed space for commercial/industrial development. Due to Solana Beach School District being a K-6 Elementary School District, and feeding into San Dieguito Union High School District, which is a 7-12 School District, the total amount of the fee is divided by 47.47% by Solana Beach School District and 52.53% by San Dieguito Union High School District. Residential, additions, and commercial/industrial Statutory School Fees were adopted and authorized by the Board of Trustees ("Board") of the District. The District's share of fees is $1.94 per square foot of assessable space for residential development and additions and $0.31 per square foot of covered and enclosed space for commercial/industrial development.

C. BEGINNING AND ENDING BALANCES FOR FUND 25

Table A below lists the fiscal year 2025-26 beginning and ending balances for Fund 25, Capital Facilities Fund:

TABLE A

	Mitigation/Developer Fees
Beginning Fund Balance	$1,341,062.78
Ending Fund Balance	$1,020,512.64

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED IN FUND 25

Table B shows the amount of Mitigation/Developer Fees collected and interest earned during Fiscal Year 2025-26:

TABLE B

Mitigation/Developer Fees collected Fiscal Year 2025-26	Fund 25 Interest Earned in Fiscal Year 2025-26
$132,221.71	$40,597.79

E. IDENTIFICATION OF EACH PROJECT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT FOR FISCAL YEAR 2025-26 INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES

EXPENSES FOR FISCAL YEAR 2025-26

FUND 25

Project	Amount Expended	Percentage of the Total Cost of the Project that was Funded with Reportable Fees
Portable Classrooms	$89,478.00	100%
District Office Child Development Center Enhancement	$287,295.01	100%
SV Shade Structure	$3,525.00	100%

F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE PROJECT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE THE PROJECT

Project	Estimated Commencement Date

Play Structures	Contract Approved May 21, 2025 Project delayed

G. IDENTIFICATION OF EACH PROJECT IDENTIFIED IN A PREVIOUS REPORT AND WHETHER THE 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 A REVISED APPROXIMATE DATE WHEN CONSTRUCTION WILL COMMENCE

The following projects were identified in the previous report to commence in fiscal year 2025–26:

Project	Did Construction Commence on Estimated Commencement Date
District Office Child Development Center Enhancement	Yes

Project	Reason for Delay	Revised Estimated Commencement Date
N/A		

H. A DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE CAPITAL FACILITIES FUND

The District has determined that for fiscal year 2025-2026 there were no interfund transfers or loans.

Interfund Transfer:

Description of Project for which Interfund Transfer Was Used	Fund(s) to Which Reportable Fees Were Transferred	Amount Transferred
N/A		

Interfund Loans:

Description of Project for which Interfund Loan Was Used	Fund(s) to Which Reportable Fees Were Loaned	Amount Loaned	Date Loan Repaid	Interest rate

N/A				

I. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED

The District has determined that for fiscal year 2025-2026 there were no refunds of Reportable Fees from 25-19.

SECTION II

PROPOSED FIVE-YEAR FINDINGS

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted.

A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT:

The purpose of the Reportable Fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional School Facilities required to serve the students of the District generated by this new development within the District as needed. Specifically, the Reportable Fees will be used for facility planning and the lease or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology.

Project	Project Total
Portable Classrooms	$100,000
Professional/Consulting Services & Operating Expenditures	$20,000
Play Structures	$1,000,000

B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED:

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on a new development will be used to fund School Facilities which will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES IDENTIFIED BY THE DISTRICT:

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
Development Impact Fees: Fund 25	$50,000

D. DESIGNATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO IN PARAGRAPH "C" ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT:

Sources	Approximate Date Expected to be Deposited
School Facility Fees	Immediately Upon Receipt