

NEVADA JOINT UNION HIGH SCHOOL DISTRICT
2024-2025 Annual Report of Developer Fees

Section I:

This annual report of fees imposed on development pursuant to Education Code Section 65995 and Government Code Section 66000 et.seq. is prepared in accordance with GC 66006. Specific Government Code references are noted thus: 66006(b)(1). The project expenses include a prorated portion of administrative costs.

Description of Fee: Fees are assessed on new residential and non-residential development as well as any addition over 500 square feet. Developer fees are intended to be used for the construction and modernization of school facilities to accommodate students from new development in order to help mitigate the effects of new development in the District.
66006(b)(1)(A)

Amount of Fee: **\$2.22** per square foot of residential development
66006(b)(1)(B) **\$0.36** per square foot of non-residential development

Summary of Capital Facilities Fund (Fund 25)

66006(b)(1)(C)and(F)	Beginning Balance	\$2,612,099
	State Revenue	\$0
	Fee Revenue	\$545,109
	Interest	\$79,864
	Other Local Revenue	\$516,525
	Expense	\$247,164
	Ending Balance	\$3,506,432

Project	Fees Applied Towards Project
Student Distribution and Growth Plan Move Adult Ed	\$7,250
District wide Solar PPA (Sage Renewables)	\$182,474
Student Distribution and Growth Plan 112 Nevada City Hwy	\$18,298
Student Distribution and Growth Plan Ranch Projects	\$20,842
TOTAL EXPENSES	\$228,864

Refunds pursuant to GC 66001: none

66006(b)(1)(H)

Interfund transfers/loans pursuant to GC 66001: none

66006(b)(1)(G)

7-Nov-25

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Section II:

	Beginning	Fees Collected	Interest	Other Revenue	Expenses	Ending Balance
2020-21	\$2,058,132.00	\$642,588.00	\$34,601.00	\$0.00	\$297,175.00	\$2,438,146.00
2021-22	\$2,438,146.00	\$466,794.00	\$21,152.34	\$0.00	\$739,039.00	\$2,187,053.34
2022-23	\$2,187,053.34	\$460,651.00	\$35,450.00	\$0.00	\$226,049.00	\$2,457,105.34
2023-24	\$2,834,932.54	\$389,560.00	\$70,964.00	\$0.00	\$627,312.00	\$2,668,144.54
2024-25	\$2,612,098.65*	\$545,108.62	\$79,863.78	\$516,524.64**	\$247,163.50	\$3,506,432.19

**Includes \$460,479.64 contractor refund for solar and \$56,045 audit adjustment

Section III:

Government Code 66001 requires that for the fifth fiscal year follow the first deposit in the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted.

- A: Identify the purpose to which the fee is to be used:**
The fees will be used increase and modernize facilities as needed. Fees are planned to be used on the development of Phelan Ranch, the district solar project and projects identified in the facility master plan for growth or modernization.
- B: Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:**
The fee will be utilized to modernize facilities and add new programs to accommodate students generated from development.
- C: Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified:**
The District is in the midst of a bond-funded construction program that is addressing some of the program growth and modernization needs. The District issued bonds to address a variety of facility needs. All funds are committed to projects.
- D: Designate the approximate dates on which the funding referred to in subparagraph c is expected to be deposited into the appropriate account or fund.**
As collected.