

# Anderson Union High School District

## BOARD OF TRUSTEES

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**Agenda Item:** Annual and Five-Year Developer Fee Report for Fiscal Year 2024–25

**Prepared by:** Jennifer Parks

**Recommendation:** Approve the Annual and Five-Year Developer Fee Report for Fiscal Year 2024–25

**Background:** Government Code Sections 66006 and 66001 require school districts that collect statutory developer fees to prepare an annual and five-year report detailing the collection, use, and balance of developer fee revenues.

These reports must be:

- Made available to the public within 180 days after the close of the fiscal year, and
- Presented at a regularly scheduled Board meeting no sooner than 15 days after public availability.

The intent of developer fees is to fund school facility construction, reconstruction, modernization, and expansion necessary to house students generated by new residential and commercial/industrial development. Developer fees are not intended for general operating purposes.

This report satisfies the annual reporting requirements and keeps the District in compliance with state law.

**References:** Government Code §66006, Government Code §66001  
Government Code §65995, Education Code §17620

## THE ANDERSON UNION HIGH SCHOOL DISTRICT'S ANNUAL AND FIVE –YEAR FEE REPORT FOR THE 2024/25 FISCAL YEAR

It is a requirement of Government Code Sections 66006 and 66001 that school districts provide certain financial information to the public each year. The report must be made available for public review 180 days after the close of the previous fiscal year. In addition, the governing board must review the information at its next regularly scheduled board meeting held no earlier than 15 days after the information becomes available to the public. Notice of the time and place of this meeting must be mailed at least 15 days prior to the meeting to anyone who has requested such notice. Developer fees are intended to be used for the construction and reconstruction (modernization) of school facilities to accommodate students from new development. Developer fees are not intended for general revenue purposes.

### **THE DISTRICT PROVIDES THE FOLLOWING INFORMATION IN COMPLIANCE WITH GOVERNMENT CODE SECTION 66006 FOR THE 2024/25 FISCAL YEAR:**

- I. A brief description of the type of fee in the account or fund.
- II. The amount of the fee.
- III. The beginning and ending balance of the account or fund.
- IV. Fee amounts collected and interest earned on fees.
- V. An identification of each project fees were expended on, the amount of the expenditures on each improvement, and the total percentage funded with fees.
- VI.
  - (i) An identification of each project and the estimated/actual commencement date for each project, if sufficient funds are collected.
  - (ii) An identification of each project identified in a previous report pursuant to (i) and whether construction began on the approximate date noted in the previous report.
  - (iii) For a project identified pursuant to (ii) for which construction did not commence the approximate date provided in the previous report, the reason for the delay and a revised approximate date for the commencement of construction.
- VII. A description of each interfund transfer or loan.
- VIII. Amount of funds, the number of persons or entities identified to receive those refunds, and any allocations if the administrative costs to refund the expended revenues exceed the amount to be refunded.

## SECTION A: ANNUAL REPORT 2024/25

In accordance with Government Code Section 66006(b) (1) and (2), the Anderson Union High School District provides the following information for the 2024-25 fiscal year:

### I. Description of the Type of Reportable Fees of the Anderson Union High School District

The Reportable Fees for the Anderson Union High School District for the fiscal year beginning on July 1, 2024, and ending June 30, 2025, consist of Level I fees. The Level I Fees are collected by Anderson Union High School District, pursuant to Education Code Section 17620 and Government Code Section 65995, for new residential and commercial/industrial development.

### II. Amount of Developer Fees

Table 1. Statutory Level I School Fee Amounts

Type of Fee	Effective Dates (FY 2024-25)	Fee Amount Per Square Foot
Residential	May 21, 2025	\$2.07
Commercial/ Industrial	May 21, 2025	\$.34

### III. Beginning and Ending Balance of Account

Balance	Fund Balance
Beginning Balance (7/1/24)	\$ 1,348,935.19
Ending Balance (6/30/25)	\$ 1,790,331.06

### IV. Amount of Developer Fees Collected and Amount of Interest Earned

Fees Collected	\$ 493,453.51
Interest Earned	\$ 77,774.36
<b>Total</b>	<b>\$571,227.87</b>

**V. Fees Were Expended For The Following Projects in Fiscal Year 2024/25**

<b>Project Description</b>	<b>Amount of Project</b>	<b>Percentage Funded with Fees</b>
AHS - AG METAL STORAGE BUILDING	\$125,776.00	100%

**VI. (i) During the 2025-26 Fiscal Year the Anderson Union High School District Will Commence Construction on the Following Projects If Sufficient Funds Are Collected.**

<b>Project</b>	<b>Estimated/ Actual Commencement Date</b>
AUHS-Replace/modernize HVAC units and repair building drains - PAC	Estimated - Summer of 2026
NVHS-Replace two Bard HVAC units.	Estimated – 2025-26
OVHS-Replace two Bard units	Estimated-2025-26
ANTHS-Replace HVAC units (twelve rooftop and two Bard).	Estimated 2025-26

**(ii) Projects for which Construction Did/Did Not Commence on the Approximate Date Provided in the Previous Report, the Reason for the Delay (if applicable), and the Revised Approximate Date for the Commencement of Construction (if applicable).**

(N/A for Reason for Delay and Revised Commencement Date if project commenced on original commencement date)

<b>Project</b>	<b>Original Commencement Date</b>	<b>Reason For Delay (If Applicable)</b>	<b>Revised Commencement Date (If Applicable)</b>
N/A			

**VII. The District Has Transferred or Made Loans From The Account As Noted  
(If Not applicable, delete table and state N/A)**

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees Are Loaned	Amount	Date of Loan Repaid	Rate of Interest
N/A				
N/A				

**VIII. 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**

In the Fiscal Year 2024-25, (STATE WHETHER REFUNDS OR REVENUES WERE/ WERE NOT ALLOCATED) for other purposes pursuant to Section 66001(e) of the Government Code.

**IX. Summary Table of Fund Balance, Revenues, and Expenditures**

Item	Total Revenues
Beginning Balance (July 1, 2024)	\$1,348,935.19
Reportable Fees Collected & Interest Earned	\$571,227.87
Expenditures	\$129,832
Ending Balance (June 30, 2025)	\$1,790,331.06

**SECTION B: FIVE YEAR REPORT**

In accordance with Government Code Section 66001, the Anderson Union High School District provides the following information with respect to the Developer Fees in the account or sub-account(s) remaining unexpended, whether committed or uncommitted to projects:

**I. Projects Proposed in the Next Five Years for Which Fees Will Be Expended**

The fees are collected on new residential and commercial/industrial development within the (NAME) School District to fund school facilities required to serve students generated by new development. The fees will be used to fund construction and reconstruction of school facilities and provide interim housing as necessary.

**II. Relationship Between Fees Collected and Purpose For Which They Are Collected**

There is a reasonable relationship between fees charged and the need for construction and reconstruction of school facilities. The (NAME) School District does not have adequate facilities

to accommodate students from new development. Furthermore, the fees collected do not exceed the cost of providing adequate school facilities.

### III. Sources of Funding

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing School Facilities
2024-25 Developer Fee Balance	\$1,790,331.06
Future Developer Fees	TBD
	\$
	\$
<b>Total Anticipated Funding</b>	<b>\$1,790,331.06 plus TBD</b>

## ANDERSON UNION SCHOOL DISTRICT

### PROJECTS TO BE COMPLETED IN THE NEXT FIVE YEARS

PROJECT NAME: 2025-26

Total Cost of Projects: \$2,235,000

Description of Project	Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
Update Performing Arts- Replace HVAC	\$100,000	Developer Fees	2025-26
NVHS-Replace two Bard HVAC units	\$30,000	Developer Fees	2025-26
OVHS-Replace two Bard HVAC Units	\$30,000	Developer Fees	2025-26
ACDS MODERNIZATION PHASE 1- Replacement of roofing, siding, and doors, ADA compliance	\$500,000	Developer Fees	2025-26
WVHS SEWER POND REHAB-Rehab existing sewer ponds	\$500,000	Developer Fees	2025-26

NVHS MODERNIZATION PHASE 2 - Replacement of interior: walls, windows, HVAC, safety fencing.	\$750,000	Developer Fees	2025-26
WVHS Gym Boiler	\$100,000	Developer Fees	2025-26
ANTHS-Replace HVAC units (twelve rooftop and two Bard).	\$225,000	Developer Fees	2025-26

PROJECT NAME: 2026-27

Total Cost of Project: \$2,000,000

<b>Description of Project</b>	<b>Estimated Cost of Project</b>	<b>Source of Funds</b>	<b>Anticipated Date to Commence Project</b>
WVHS TRACK RESURFACE	\$500,000	Developer Fees	2026-27
ACDS MODERNIZATION PHASE 2- Replacement of interior: walls, windows, HVAC.	\$250,000	Developer Fees	2026-27
OHS MODERNIZATION PHASE 1- Replacement of roofing, siding and doors, ADA Compliance.	\$500,000	Developer Fees	2026-27
WVHS 1200 Building- Replace existing HVAC with a new unit.	\$750,000	Developer Fees	2026-27

PROJECT NAME: 2027-28

Total Cost of Project: \$1,250,000

Description of Project	Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
WVHS Replace HVAC Gym-New Unit	\$1,000,000	Developer Fees	2027-28
OHS MODERNIZATION PHASE 2-Walls, Windows, HVAC	\$250,000	Developer Fees	2027-28

PROJECT NAME: 2028-29

Total Cost of Project: \$1,050,000

Description of Project	Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
RECONDITION EXISTING LOCKER ROOMS-Recondition locker rooms, showers, toilets, flooring.	\$50,000	Developer Fees	2028-29
AUHS MODERNIZATION PHASE 1-Classroom Modernization, Building 100	\$1,000,000	Developer Fees	2028-29



**SECTION C: REPORTABLE FEE EXPENDITURE FOR FISCAL YEAR 2024-25**

Anderson Union High School District’s Capital Public Improvements on which Reportable Fees were Expended in Fiscal Year 2024-25

Project	Amount Paid From Fees During FY 2024-25	Percent of Total Cost Funded With Fees
Districtwide		
(Specific Project Name)		
AHS-Ag Metal Storage Building	\$125,776.00	100%
Total	\$125,776.00	