

**Annual Developer Fee Report  
For Fiscal Year 2019-20**

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

**December 10, 2020**

**ANNUAL DEVELOPER FEE REPORT  
INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT  
CODE SECTION 66006 FOR FISCAL YEAR 2019-20:**

**SECTION I**

In accordance with Government Code Section 66006 (b) (1) and (2), the District provides the following information for fiscal year 2019-20.

**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 2019-20 are \$3.79 per square foot of assessable space for residential development and additions and \$0.61 per square foot of covered and enclosed space for commercial/industrial development through September 2020. Due to Solana Beach School District being a K-6 Elementary School District and feeds 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% Solana Beach School District and 52.53% San Dieguito Union High School District. Residential, additions, and commercial/industrial Statutory School Fees were adopted by the Board of Trustees ("Board") of the District on March 8, 2018, by Resolution 030418 based on a School Fee Justification Study for the District dated March 2016. The new Statutory School Fees were adopted in accordance with the increase approved by the State Allocation Board in January 2018. The District's new share of fees were effective March 8, 2018, and are \$1.80 per square foot of assessable space for residential development and additions and \$0.29 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 2019-20 beginning and ending balances for Fund 25, Capital Facilities Fund:

**TABLE A**

	<b>Mitigation/Developer Fees</b>
Beginning Fund Balance	\$662,711.24
Ending Fund Balance	\$741,263.85

**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 2019-20:

**TABLE B**

Mitigation/Developer Fees collected Fiscal Year 2019-20	Fund 25 Interest Earned in Fiscal Year 2019-20
\$186,651.45	\$16,454.44

**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 2019-20 INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES**

**EXPENSES FOR FISCAL YEAR 2019-20**

**FUND 25**

<b>Date of Expenditure</b>	<b>Project</b>	<b>Amount Expended</b>	<b>Percentage of the Cost of the Project that was Funded with Reportable Fees</b>
July 2019 – June 2020	District Facilities	\$123,798	100%
July 2019 – June 2020	Facility Consultant Fees	\$755.28	100%

**F. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM FUND 25, INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED REPORTABLE FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT FUND 25 WILL RECEIVE ON THE LOAN**

No transfers or loans of Reportable Fees were made in Fiscal Year 2019-20.

**G. 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**

One Reportable Fee refund was made in the amount of \$1,283.40 from Fund 25-19. Reportable Fee refunds were made because the homebuilder's plan was cancelled and square footage reduced.