

**Solana Beach School District**  
**Annual and Five-Year Developer Fee Report**  
**December 2023**



**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 2022-23:**

**SECTION I**

In accordance with Government Code Section 66006 (b) (1) and (2), the District provides the following information for fiscal year 2022-23.

**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 2022-23 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 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 September 10, 2020, based on a School Fee Justification Study for the District dated August 21, 2020. The new Statutory School Fees were adopted in accordance with the increase approved by the State Allocation Board in February 2020. The District’s new share of fees were effective September 10, 2020, and are \$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 2022-23 beginning and ending balances for Fund 25, Capital Facilities Fund:

**TABLE A**

	<b>Mitigation/Developer Fees</b>
Beginning Fund Balance	\$1,069,199.07
Ending Fund Balance	\$1,211,570.81

**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 2022-23:

**TABLE B**

Mitigation/Developer Fees collected Fiscal Year 2022-23	Fund 25 Interest Earned in Fiscal Year 2022-23
\$222,315.44	\$28,613.31

**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 2022-23 INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES**

**EXPENSES FOR FISCAL YEAR 2022-23**

**FUND 25**

<b>Project</b>	<b>Amount Expended</b>	<b>Percentage of the Cost of the Project that was Funded with Reportable Fees</b>
Rentals, Leases, Repairs, & Non-capitalized Improvements	\$89,478.24	100%
Professional/Consulting Services & Operating Expenditures	\$11,946.24	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 2022-23.

**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**

Two Reportable Fee refunds were made in the amount of \$465.60 and \$2,104.90 from Fund 25-19. Reportable Fee refunds were made because the homebuilder's plans were cancelled and square footages reduced.

**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.

<b>Project</b>	<b>Project Total</b>
Rentals, Leases, Repairs, & Non-capitalized Improvements	\$100,000
Professional/ Consulting Services & Operating Expenditures	\$20,000

**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:**

<b>Source of Funding</b>	<b>Amount of Funding Anticipated to be Received to Complete Financing of School Facilities</b>
Development Impact Fees: Fund 25	\$227,000

**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:**

<b>Sources</b>	<b>Approximate Date Expected to be Deposited</b>
School Facility Fees	Immediately Upon Receipt