



# Jefferson Union High School District

## ADMINISTRATIVE OFFICES - SERRAMONTE DEL REY

123 Edgemont Drive, Building A  
 Daly City, CA 94015-4132  
 650-550-7900 • FAX 650-550-7888

### Board of Trustees

Jerome Gallegos  
 Andrew Lie  
 Kalimah Y. Salahuddin  
 Rosie U. Tejada  
 Sherrett Walker

Toni Presta  
 Superintendent

## Public Report on Developer Fees Government Code Sections 66001(d) and 66006(b)

School districts which collect developer fees must comply with certain reporting requirements under legislation mandated by AB 1600 in 1989. Government Code Section 66001(d) requires districts to identify any portion of developer fees that have remained unexpended or uncommitted for a period of five years and report to the Governing Board the manner in which developer fees have been utilized. Government Code Section 66006(b) requires districts to provide financial information including beginning balances and ending balances within 180 days of the end of each fiscal year.

Developer fees are to be used to mitigate the impact on our facilities brought about by home additions (thereby potentially increasing the occupant capacity of the home) and new home/commercial construction. Based the Board Resolution adopted in July of 2022, a fee of \$4.79 per square foot for residential and \$0.78 per square foot for commercial was charged in 2023-24 to mitigate the above mentioned development-specific impact. The collected fees are split with the local elementary district as follows:

23-24 Rates	Residential			Commercial		
	Project Location	Fee	Elementary Share	High School Share	Fee	Elementary Share
Bayshore Elementary	<b>\$4.79</b>	\$2.448	\$2.342	<b>\$0.78</b>	0.396	0.384
Brisbane Elementary	<b>\$4.79</b>	\$2.016	\$2.774	<b>\$0.78</b>	0.324	0.456
Jefferson Elementary	<b>\$5.17</b>	\$3.102	\$2.068	<b>\$0.84</b>	0.504	0.336
Pacifica Elementary	<b>\$4.79</b>	\$2.874	\$1.916	<b>\$0.78</b>	0.396	0.384

The 2023-24 Capital Facilities Fund Unaudited Actuals were the source documents used to compile the required reports. As of July 1, 2023, the beginning balance for the Capital Facilities Fund was \$4,628,616.91. During 2023-24, there was an audit adjustment of \$4,158.00 and the district collected \$57,198.09 in developer fees and \$174,802.38 in interest income. Additionally, the District had expenditures of \$41,054.19 in consultant fees. The ending balance as of June 30, 2024 was \$4,823,721.19.