



# Annual and Five-Year Reportable Fees Report

*Fiscal Year Ending June 30, 2025*

## Rio Bravo-Greeley Union School District

In Compliance with Government Code Sections 66006 and 66001

2024 / 2025



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# I. Introduction

Government Code Sections 66006 and 66001 provide that the Rio Bravo-Greeley Union School District (“District”) shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees”) and Government Code Sections 65995.5, 65995.6 and 65995.7 (“Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively also referred to herein as “Reportable Fees”.

The described information and findings contained in this Annual and Five-Year Reportable Fees Report (“Report”) relate to Reportable Fees that the District received, expended or may expend in connection with school facilities in order to accommodate additional students from new and other residential development as well as commercial and industrial construction (collectively referred to as “Development”) if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The District will review the Report at the next regularly scheduled public meeting (“Meeting”) not less than 15 days after the Report is made available to the public. Notice of the time and place of the Meeting, including the address where the Report may be reviewed, will be mailed at least 15 days prior to the Meeting, to any interested party who filed a written request with the District for mailed notice of the Meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before December 1st of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

## II. Annual Report

In accordance with Government Code Section 66006, the District provides the following information for Fiscal Year 2024/2025:

### **A. Description of the Type of Reportable Fees in the Account or Sub-Account(s) of the District**

The Reportable Fees consist of Statutory School Facility Fees. The Reportable Fees were deposited in the Capital Facilities Fund (“Fund 25”), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments. As this Report provides, the Reportable Fees and any interest income earned by moneys in Fund 25 have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. (Government Code Section 66006(a))

### **B. Reportable Fee Information for the Fund**

#### **I. Amount of Reportable Fees**

The Reportable Fees were authorized to be levied on Development by the Board of Education (“Board”) of the District at the time the Reportable Fees were adopted. As shown in the District’s Fee Justification Study (“FJS”), the Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District’s school facility needs resulting from additional Development within the District. (Government Code Section 66006(b)(1)(A))

### Statutory School Facility Fees (Government Code Section 66006(b)(1)(B))

Fee Type	Effective Dates	Development Classification	Fee per Sq. Ft
Level 1	July 1, 2023 to October 6, 2024	Residential	\$3.11
Level 1	July 1, 2023 to October 6, 2024	Commercial/Industrial	\$0.510
Level 1	October 7, 2024 to June 30, 2025	Residential	\$3.36
Level 1	October 7, 2024 to June 30, 2025	Commercial/Industrial	\$0.550

### Alternative School Facilities Fees (Government Code Section 66006(b)(1)(B))

Fee Type	Effective Dates	Development Classification	Fee per Sq. Ft
Level 2	July 1, 2024 to June 30, 2025	Residential	NA

- II. Beginning and Ending Balance, Reportable Fees Collected, Interest Earned and Expenditures of the Fund (Government Code Section 66006(b)(1)(C) and (D))

#### Fund Balance for Fiscal Year 2024/2025

<b>Beginning Balance as of July 1, 2024</b>	<b>\$3,544,349.96</b>
Amount of Reportable Fees Collected	\$668,538.18
Interest Earned	105,096.29
Expenditures	(1,514,859.37)
<b>Ending Balance as of June 30, 2025</b>	<b>\$2,803,125.06</b>

III. Identification of Each District Project on which Reportable Fees Were Expended Including the School Facilities Project (“Project”) Total and Percentage of the Project Cost that was Funded with Reportable Fees (Government Code Section 66006(b)(1)(E)).

**Reportable Fee Expenditures**

Project Description <sup>[1]</sup>	Expenditure Total	Percentage of Project Total Funded with Reportable Fees
Rentals, Leases & Repairs	\$4,393.07	100%
Prof./Consulting Services and Op. Exp.	74,183.46	100%
Aquatic Center Modernization	1,436,282.84	100%
<b>Total</b>	<b>\$1,514,859.37</b>	<b>NA</b>

[1] Pursuant to Education Code 17620(a)(5), Level 1 Fees collected may also be spent on the following nonfacility costs: the costs of conducting a School Facilities Needs Analysis and/or Fee Justification Study; and preparing the Annual and Five-Year Report. In addition, a school district may also retain “an amount not to exceed, in any fiscal year, three percent of the fees collected in that fiscal year. . .”. The three percent amount is for the reimbursement of administrative costs incurred in collecting the fee. For school districts that levy a Level 2 Fee, the three percent amount is calculated only on the amount of the Level 1 Fees that are collected.

IV. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government code 66006(b)(1)(F))

The District is required to make such identification pursuant to Government Code Section 66001(a)(2). The identification may have been done by reference to a capital improvement plan or general plan or may be made in other public documents that identify the public facilities for which the fee is charged.

**The District has determined that no previously identified Project(s) qualified under, or are subject to, the described criteria.**

V. If the District Has Accumulated Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify Whether Construction Commenced on Such



Project(s) on the Approximate Date Noted in the Previous Report (Government code 66006(b)(1)(F)(ii))

**The District has determined that no previously identified Project(s) qualified under, or are subject to, the described criteria.**

- VI. If the District Has Accumulated Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, and Construction on Such Projects Did Not Commence on the Approximate Date Noted in the Previous Report, the District Needs to Identify (i) the Reason for the Delay and (ii) a Revised Approximate Date that Construction will Commence on Such Project(s) (Government code 66006(b)(1)(F)(iii))

**The District has determined that no previously identified Project(s) qualified under, or are subject to, the described criteria.**

- VII. Description of Each Interfund Transfer or Loan Made from the Fund (Government Code Section 66006(b)(1)(G))

**The District did not transfer any Reportable fees from Fund 25 in Fiscal Year 2024/2025.**

- VIII. Refunds and Allocations (Government Code Section 66006(b)(1)(H), 66001(e), (f))

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the District is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District must refund the unexpended portion of the Reportable Fees and any interest accrued thereon to the then current record owner(s).

**In Fiscal Year 2024/2025 the District did not make any refunds due to unexpended Reportable Fees.**

# III. Five Year Report

In accordance with Government Code Section 66001, the District provides the following information for Fiscal Year 2024/2025:

For the fifth fiscal year following the first deposit into Fund 25, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2024/2025, there remained \$2,803,125.06 in Fund 25 (Government Code Section 66001(d)):

## A. Identification of All Projects for which the Reportable Fees will be expended in the Future

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional school facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional school facilities, remodeling existing school facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms. (Government Code Section 66001(d)(1)(A)). The table below lists the projects for which the District expects to expend Reportable Fees in the future.

Project Name	Amount of Anticipated Funding from Each Source	Project Total	% of Total	Estimated Commencement Date
Classroom Replacement	\$1,000,000.00	\$1,000,000.00	100.00%	2027
Future Site Acquisition	2,500,000.00	2,500,000.00	100.00%	2028
Total	\$3,500,000.00	\$3,500,000.00	100.00%	N/A



## **B. Demonstration of a Reasonable Relationship between the Reportable Fees and the Purposes for Which They are Charged**

As explained in the FJS and/or SFNA, there is a roughly proportional, reasonable relationship between the 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 its existing school facilities to accommodate these new students.

Furthermore, the Reportable Fees charged on Development will be used to fund school facilities which will be used to serve the students generated from Development. The Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District's school facility needs resulting from additional Development within the District. The Reportable Fees do not exceed the costs of providing such school facilities for new students. (Government Code Section (d)(1)(B)).

## **C. Identification of All Sources and Amounts of Funding Anticipated to Complete Incomplete Projects Identified by the District in Paragraph A Above and Approximate Date Funding Is Expected to Be Deposited. (Government Code Section 66001(d)(1)(C) and Section 66001(d)(1) (D)):**

The table on the following page lists the proposed funding sources for all pending school facilities projects and the approximate dates as to which the funds are expected to be available for the school facilities projects presently identified by the School District.

	Reportable Fees	Other Funding Sources	Timing of Funding
Classroom Replacement	\$1,000,000.00	\$0.00	Funding Accumulated
Future Site Acquisition	2,500,000.00	0.00	As Available
<b>Total</b>	<b>\$3,500,000.00</b>	<b>\$0.00</b>	<b>N/A</b>