

# Public Notice of Development Fees

"In accordance with law, notice is hereby given that the Board of Trustees of the Tamalpais Union High School District will meet in regular session at approximately 6:30pm on Tuesday, December 13, 2022 in the Kreps Conference Room at the District Office at 395 Doherty Drive, Larkspur, California.

This public hearing will be held for the purpose of presenting Resolution 22-3 and information relating to accounting of development fees for the 2021-22 school. A copy of the resolution and information relating to accounting of development fees can be viewed at <https://www.tamdistrict.org/> or you may call the District Office at (415) 945-1037 to get a copy of the resolution and financial activity schedules mailed to you.

Posted at:

School sites  
District  
Office  
TUHSD District Website: [www.tamdistrict.org](http://www.tamdistrict.org)

Posted on: November 20, 2022

**RESOLUTION# 22-3 OF THE GOVERNING BOARD OF  
THE TAMALPAIS UNION HIGH SCHOOL DISTRICT  
REGARDING ACCOUNTING OF DEVELOPMENT FEES  
FOR 2021-2022 FISCAL YEAR  
IN THE FOLLOWING FUND OR ACCOUNT:  
Fund 25, the Capital Facilities Fund  
(Government Code sections 66001(d) & 66006(b))**

**1. Authority and Reasons for Adopting this Resolution.**

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated October 4, 2016, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Fund 25, the Capital Facilities Fund (the "Fund");

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than November 20, 2022, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibit 1 which are hereby incorporated by reference into this Resolution) was made available to the public on November 20, 2022. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

**2. What This Resolution Does.**

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

4. **Certificate of Resolution.**

I, Tara Taupier, Secretary of the Governing Board of the Tamalpais Union High School District of Marin County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board, at an official and public meeting this 13<sup>th</sup> Day of December, 2022, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Tara Taupier, Secretary of the Board  
Tamalpais Union High School District  
Marin County, California

ATTEST:

\_\_\_\_\_  
President of the Board  
Tamalpais Union High School District

**EXHIBIT 1**

**TO RESOLUTION# 22-3 REGARDING  
ACCOUNTING OF DEVELOPMENT FEES FOR  
FISCAL YEAR 2021-2022  
FOR THE FOLLOWING FUND OR ACCOUNT:  
Fund 25, the Capital Facilities Fund (the "Fund")**

Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Fund:
- B. The amount of the fee.
- C. The beginning and ending balance of the Fund.

See Attachment.

- D. The amount of the fees collected and the interest earned.

See Attachment.

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan :

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001 :

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2021-22 Capital Facilities (Developer Fee) Financial Statement

Description	Amount	Developer Fee Funded %
<b>REVENUES</b>		
Level 1 developer fees collected (Note A & B)	\$214,830	
Interest	\$337	
<b>TOTAL - REVENUES</b>	<b>\$215,167</b>	
<b>EXPENDITURES</b>		
Certificated salaries	\$0	
Classified salaries	\$0	
Employee benefits (All)	\$0	
Supplies: Furniture and fixtures to accommodate growth	\$0	
Other Operating Expenditures: Portable Rentals	\$68,292	100%
Capital outlay:	\$0	
Other outgo: Share w/Other Districts	\$2,911	100%
Direct support/indirect costs	\$0	
<b>TOTAL - EXPENDITURES</b>	<b>\$68,292</b>	
<b>EXCESS (DEFICIENCY)</b>	<b>\$71,203</b>	
<b>OTHER SOURCES/USES</b>		
Transfers in	\$0	
Contributions In	\$0	
<b>TOTAL - OTHER SOURCES/USES</b>	<b>\$0</b>	
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>\$143,964</b>	
<b>FUND BALANCE</b>		
Beginning Fund Balance	\$479,627	
Ending Balance, June 30	\$626,502	

Notes:

- (A) TUHSD receives the following Level 1 development fees of \$1.044 per residential square foot, and \$0.0168 per commercial square foot, except in Elementary School Districts not collecting developer fees, where TUHSD receives \$2.82 per residential square foot and \$0.56 per commercial square foot.
- (B) There were no refunds or allocations made pursuant to subdivision (e) or (f) of section 66001.

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Account classifications selected								Field ranges selected			
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI	RANGE
1.	25	-	-	-	-	-	-	-	-	-	-
2.	-	-	-	.	-	-	-	-	-	-	-
3.	-	-	-	.	-	-	-	-	-	-	-
4.	-	-	-	.	-	-	-	-	-	-	-
5.	-	-	-	.	-	-	-	-	-	-	-
6.	-	-	-	.	-	-	-	-	-	-	-
7.	-	-	-	.	-	-	-	-	-	-	-
8.	-	-	-	.	-	-	-	-	-	-	-
9.	-	-	-	.	-	-	-	-	-	-	-
10.	-	-	-	.	-	-	-	-	-	-	-

Primary sort/rollup levels: FD  
Income summary level: 4  
Expense summary level: 4  
Data source: GLSTEX Standard Extract  
Report template: /var/opt/qss/data/CTFAR300: 12/03/2014 14:53:23  
Budget type: R Revised  
Include budget transfers: U  
GL Transactions: A Approved Only  
Exclude Pre-encumbrances: N  
Use Reference Values: N  
Restricted Fld Nbr: 02 RESOURCE  
Separation Option: No Separation of Restricted and UnRestricted  
Extraction Type: Restricted and UnRestricted  
Report prepared: 11/15/2022 12:22:24

FUND :25 CAPITAL FACILITIES FUND #1

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
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Beginning balance						
9110 CASH IN COUNTY TREASURY	435,269.40	166,080.91	166,080.91	0.00	601,350.31	
9209 ACCOUNTS RECEIVABLE SET UP	0.00	28,062.56	28,062.56	0.00	28,062.56	
9210 ACCOUNTS RECEIVABLE PRIOR YEAR	45,865.56	45,865.56-	45,865.56-	0.00	0.00	
9509 ACCOUNTS PAYABLE ACCRUAL	0.00	5,822.04-	5,822.04-	0.00	5,822.04-	
9510 ACCOUNTS PAYABLE	1,507.88-	1,507.88	1,507.88	0.00	0.00	
9539 ASSESSMENT LIABILITY	0.00	2,911.02	2,911.02	0.00	2,911.02	
TOTAL Beginning balance	479,627.08	146,874.77	146,874.77	0.00	626,501.85	
Current year revenue						
8660 INTEREST	100.00	336.65	336.65	0.00	236.65-	336.7
8681 MITIGATION/DEVELOPER FEES	20,000.00	214,830.12	214,830.12	0.00	194,830.12-	1074.2
8990 CONTRIBUTIONS FROM REST REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	20,100.00	215,166.77	215,166.77	0.00	195,066.77-	
*TOTAL Beginning balance + Revenue	499,727.08	694,793.85	694,793.85			*
Expense						
5621 BUILDING/SPACE LEASE	68,292.00	68,292.00	68,292.00	0.00	0.00	100.0
TOTAL Expense	68,292.00	68,292.00	68,292.00	0.00	0.00	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	48,192.00	0.00	0.00	0.00	48,192.00	
9791 BEGINNING FUND BALANCE	479,627.08-	0.00	0.00	0.00	479,627.08-	
TOTAL Ending balance	431,435.08-	0.00	0.00	0.00	431,435.08-	
**Fund balance	431,435.08	626,501.85	626,501.85			**