

# “Annual Accounting of Developer Fees”

2022-23 Fiscal Year

*Statutory Fee  
Level I*

*December 22, 2023*

**Board of Trustees**

**Irene Martinez, President**

**Dr. Efrain Rodriguez, Clerk**

**Ignacio Ayon, Member**

**Frank Herrera, Member**

**Suzanne Villaruz, Member**

**Rosalina Rivera, Superintendent**



**DELANO UNION SCHOOL DISTRICT**

1405 12th Avenue – Delano, CA

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# LEGAL NOTICE

# Delano Union School District

(Annual Accounting for School Facilities Fees-**REVISED DATE**)

As required by Government Code Sections 66001 and 66006 the Delano Union School District has the “*Annual Accounting for School Facilities Fees*” available for public review on December 22, 2023 through ~~January 8, 2024~~ **January 22, 2024**, at the District Office - 1405 12<sup>th</sup> Avenue - Delano, CA 93215.

This information will be presented to the Members of the Governing Board for the Delano Union School District at a regularly scheduled meeting as follows:

**Location:** Delano Union School District - Board Room  
1405 - 12<sup>th</sup> Avenue - Delano, CA 93215

**Date:** ~~January 8, 2024~~ **January 22, 2024**

**Time:** 5:00 p.m.

If you have any questions regarding this matter, please contact Sandra Rivera at (661) 721-5000, Ext. 00125.

**Rosalina Rivera**  
Superintendent

**Publish:** December 22, 2023/January 11, 2024

# **Delano Union School District**

**(Annual Accounting for School Facilities Fees)**

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**Rosalina Rivera  
Superintendent**

**Publish: December 22, 2023**

# LEVEL I

**BEFORE THE GOVERNING BOARD  
OF THE DELANO UNION SCHOOL DISTRICT  
OF KERN COUNTY, STATE OF CALIFORNIA**

**RESOLUTION NO. 114-24**

**RE: )  
ANNUAL ACCOUNTING OF DEVELOPMENT FEES )  
FOR 2022-23 FISCAL YEAR – STATUTORY SCHOOL )  
FACILITIES FEES – (LEVEL I) FUND NO. 25 )  
GOVERNMENT CODE SECTIONS 66001(D) & 66006(B) )**

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**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 June 13, 2022, 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:

School Facilities Fees Fund (Statutory Level I) - Fund No. 25

- 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 December 27, 2023, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they 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 revised) be mailed at least 15 days prior to this meeting to anyone who has requested it;
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 22, 2023. 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 requested 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. Findings Regarding the Fund.**

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2022-23 Fiscal Year;

- A. In reference to Government Code Section 66006(b)(2), the information identified in Section 1 above is correct;
- B. In further reference to Government Code Section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code Section 66006(b)(1);
- C. In reference to Government Code Section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code Section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;
- E. In reference to Government Code Section 66001(d)(3), and with respect only to that portion of the fund remaining unexpended at the end of the 2022-23 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put are identified in Exhibit B;
- F. In reference to Government Code Section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code Section 66001(d), because all of the findings required by that subdivision have been made in connection with the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code Section 66001(e).

### **4. 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.

**5. Certificate of Resolution.**

I, Rosalina Rivera, Secretary of the Governing Board of the Delano Union School District of Kern 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 22<sup>nd</sup> day of January, 2024 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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**Rosalina Rivera, Secretary  
Of the Governing Board of the  
Delano Union School District of  
Kern County, State of California**



**EXHIBIT A  
TO RESOLUTION REGARDING  
ANNUAL ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2022-23  
FOR THE FOLLOWING FUND OR ACCOUNT:  
Statutory School Facilities Fees (Level I) Fund No. 25**

Per Government Code Section 66006(b)(A)-H) ad indicated:

A. **A brief description of the type of fee in the Fund:** Statutory School Facilities Fees collected to assist with mitigating the impact of new residential and commercial / industrial development on school facilities within the Delano Union School District boundaries.

B. **The amount of the fee.**

- July 1, 2022 – August 12, 2022- \$4.08 per sq. ft. of assessable space of residential construction
- July 1, 2022 – August 12, 2022- \$0.66 per sq. ft. of covered and enclosed space of commercial/industrial construction
- August 13, 2022 – June 30, 2023- \$4.79 per sq. ft of assessable space of residential construction
- August 13, 2022 – June 30, 2023- \$0.78 per sq. ft. of covered and enclosed space of commercial/industrial construction

Note: The above is subject to the “District’s” determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code section 17623 and an agreement with the District(s) sharing territory with the district, generally only 65% of the maximum fee specified is distributed to this District.

C. **The beginning and ending balance of the Fund.**

<u>Beginning</u> <u>July 1<sup>st</sup>, 2022</u>	<u>Ending</u> <u>June 30, 2023</u>
\$87,524.04	\$724,526.93

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

	<u>Fees Collected</u>	<u>Interest</u>
July 1st, 2022– June 30, 2023	\$688,020.28	\$26,045.03

**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.**

1. Administrative Fees- \$1,466.92
2. Del Vista Math & Science Academy Modernization Project- \$23,512.50

**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:**

1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:
  - a. Replace leased portables with District owned; and/or
  - b. Build permanent classrooms to replace relocatable classrooms.
  - c. Build new Kindergarten Classrooms- The Nueva Visa Project is in the Construction Phase and the Morningside Project is in the Design Phase.
  - d. School Modernization Projects- In progress and should be completed in August 2024

**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:**

The District had one transfers to the Capital Facilities Fund as part of the required Contributions for the projects as determined by the Office of Public School Construction under the Financial Hardship Program.

1. Nueva Vista Kinder Project- \$ 52,083.00

**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

**EXHIBIT B  
TO RESOLUTION REGARDING  
ANNUAL ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2022-23  
FOR THE FOLLOWING FUND OR ACCOUNT  
Statutory School Facilities Fees (Level I) fund No. 25**

Per Government Code Section 66001 (d)(1)-(4) as indicated:

**A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:**

1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:
  - a. Replace leased portables with District owned; and/or
  - Build permanent classrooms to replace relocatable classrooms
2. **Various Shade Structures:** The projects are in progress and should be completed by June 2024.
3. **Modernizations (Three school sites)** –The modernization projects are currently in progress and estimated to be completed in August 2024.
4. **Kindergarten Classrooms-** The District is in the construction phase for the Nueva Vista Kinder Project and in the design phase for the Morningside Kinder Project.

**B. See section 3.D of the Resolution**

**C. With respect to only the portion of the Fund remaining unexpended at the end of the 2022-22 Fiscal Year, the sources and amount of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows;**

- a. State School Facilities Program
- b. Other appropriate District Funds

The total cost and amount that would come from each funding for the proposed projects has not been determined as of this date.

**D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:**

Exact dates have not been determined for these projects as of this date. Estimated funding from the State School Facilities Program is November 2024.