

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2020
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 270 and 280**

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

- A. A brief description of the type of fee in the Fund:

Statutory school facilities fees.

- B. The amount of the fee.

\$3.20 per square foot of assessable space of residential construction and \$0.51 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

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

*Fund 270 beginning balance: \$9,176,806
Fund 270 ending balance: \$6,658,884*

*Fund 280 beginning balance: \$1,887,284
Fund 280 ending balance: \$1,920,371*

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

*Fund 270 fees collected: \$852,254.40
Fund 270 interest earned: \$184,197.62*

*Fund 280 fees collected: \$42,542.16
Fund 280 interest earned: \$37,480.40*

See Attachment 1 for additional details.

- 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.

Valley View Middle School Band Classroom Project: \$1,254,629

Garden Grove Multi-Purpose Building Project: \$1,244,016

Hollow Hills Portables Relocation Project: \$113,161

Mountain View Portables Relocation Project: \$21,506

- 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:

June 2020: Hollow Hills portable classroom project.

June 2022: Santa Susana High School Black Box Theater and Classrooms

June 2022: Royal High School New Ten Classroom Building

December 2023: Simi Valley High School

- G. A description of each inter-fund 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 inter-fund 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:

No interfund transfers or loans were made during the 2019-2020 fiscal year.

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

No refunds or allocations pursuant to this subdivision were made during the 2019-2020 fiscal year.

**EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2020
FOR THE FOLLOWING FUND OR ACCOUNT:
270 and 280**

Pursuant to 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 **2019-2020** 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:

Demographic studies, Master planning services; Legal fees related to developer fee impacts; Garden Grove Elementary (services students district-wide), Hollow Hills Elementary (services students district-wide), Mountain View Elementary, Valley View Middle School, Royal High School, Santa Susana High School (services students district-wide) and Simi Valley High School; Planning, design and construction of future school projects; Administrative costs in overseeing school facility construction projects; and, SVUSD developer fee administration costs.

- B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

Future residential development will cause families to move into the District and, consequently, will generate additional students in the District. School facility justification studies have demonstrated the need for additional school facilities based on current residents, current development and future demographics. Future residential development, therefore, creates a need for additional facilities from not only a short-term perspective but also for the future. The fee's use (acquiring school facilities) is therefore reasonably related to the type of project (future residential development) on which it is imposed.

Future commercial/industrial development will cause new workers to move into the District. Because some of these workers will have school-aged children, commercial/industrial development will also generate new students in the District. School facility justification studies have demonstrated the need for additional school facilities based on current residents, current development and future demographics. New commercial/industrial development, therefore, creates a need for additional facilities from not only a

short-term perspective but also for the future. The fee's use (acquiring school facilities) is therefore reasonably related to the type of project (future residential development) on which it is imposed.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the **2019-2020** Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Sources: General Obligation Measure X Bond Proceeds, State Matching Funds, Surplus Property Funds

Amounts: This can only be approximated at this time. Proposed projects that can utilize developer fees are projected to be: \$35 to \$40 million.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the **2019-2020** 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:

Measure X Bond proceeds for some of the planned projects were deposited into the bond fund in November of 2020. The final draw for the Measure X Bond is scheduled for late 2023, of which other planned projects will fall into this schedule.

State Matching and Surplus Property Funds are also in place to support the projects should it be determined the funds can be used for the planned projects.

**RESOLUTION OF THE GOVERNING BOARD OF THE
SIMI VALLEY UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR 2019-2020 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:**

270 and 280

(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 June 5, 2012, 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 270 and 280;

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 28, 2020, 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 reviewed) 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 November 30, 2020. 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 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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, _____, _____ of the Governing Board of the _____ District of _____ 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 _____ day of _____, 2020, by the following vote:

Names of Board Member(s)

AYES:

NOES:

ABSENT:

_____ of the Board
of the _____
District of _____ County,
California

