



Pleasanton Unified School District
Resolution No.
2023-2024.11
ACCOUNTING OF DEVELOPER FEES
(ANNUAL DEVELOPER FEE REPORT & FIVE-YEAR FINDINGS)
FOR THE 2022-2023 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:

Fund 25, Capital Facilities Fund
(Government Code sections 66001(d) & 66006(b))

WHEREAS, Pleasanton Unified School District (the “District”) has levied statutory and/or other fees imposed on new development (“Developer Fees”) pursuant to various resolutions, including, without limitation, Resolution No. 2022-2023.20, dated January 19, 2023, Resolution No. 2022-2023.14, dated December 8, 2022, Resolution No. 2019-2020.40, dated June 11, 2020, and Resolution No. 2014-2015.28, dated June 9, 2015, which are collectively referred to herein as the “School Facilities Fee Resolutions” and are hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620, *et seq.* and Government Code section 65995, *et seq.*

WHEREAS, pursuant to the School Facilities Fee Resolutions, the District adopted, respectively, the: (i) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated November 2022, and the Addendum thereto, dated January 4, 2023; (ii) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated June 2020; and (iii) School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, dated April 2015 (collectively, the “Justification Studies”, incorporated herein by reference).

WHEREAS, the District has received and expended Developer Fees in fiscal year 2022-2023 in connection with school facilities (“School Facilities”) of the District and as otherwise permitted by law.

WHEREAS, in accordance with California Government Code section 66006(a), the District has established a separate capital facilities account or fund more specifically identified as **Fund 25, Capital Facilities Fund** (“Fund”), deposited these Developer Fees in the Fund (including interest income earned thereon), maintained the Fund in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as

applicable, and expended the Developer Fees solely for the purposes for which they were collected.

WHEREAS, Government Code section 66006(b)(1) requires the District to make an annual accounting of the Fund (“Annual Developer Fee Report”), which shall contain the following information for the fiscal year:

- (i) A brief description of the type of Developer Fees in the Fund;
- (ii) The amount(s) of the Developer Fee(s);
- (iii) The beginning and ending balance of the Fund;
- (iv) The amount of the Developer Fees collected and the interest earned;
- (v) An identification of each District public improvement (“Project”) that Developer Fees were expended on, and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees;
- (vi) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;
- (vii) A description of each interfund transfer or loan made from the Fund, including the Project on which the transferred or loaned Developer 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 Fund will receive on the loan; and
- (viii) The amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f).

WHEREAS, Government Code section 66001(d) provides that for the fifth fiscal year following the first deposit of Developer Fees into the Fund, and every five years thereafter, the District shall make all of the following “Findings” with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted, if there are any funds remaining in the Fund at the end of the 2022-2023 fiscal year:

- (i) Identification of the purposes to which the Developer Fees are to be put;
- (ii) Demonstration of a reasonable relationship between the Developer Fees and the purposes for which they are charged;

- (iii) Identification of all sources and amounts of funding anticipated to complete financing of the District's incomplete Projects ("Anticipated Funding"); and
- (iv) Designation of the approximate dates on which the Anticipated Funding is expected to be deposited into the Fund.

When the Findings are required by Government Code section 66001(d), they shall be made in connection with the Annual Developer Fee Report required by Government Code section 66006.

WHEREAS, Government Code sections 66001(d) and 66006(b)(2) further require that the Annual Developer Fee Report and the proposed Five-Year Developer Fee Findings be made available to the public no later than December 27, 2023, that the Annual Developer Fee Report information and proposed Findings be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after such information becomes available to the public, and that notice of the time and place of this meeting (as well as the address where the Annual Developer Fee Report and proposed Findings may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

WHEREAS, The Annual Developer Fee Report for the 2022-2023 fiscal year and proposed Five-Year Developer Fee Findings are attached hereto as Attachment "A". The Superintendent has informed this Board that the Annual Developer Fee Report and proposed Findings were made available to the public on November 29, 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 has been available for review) was mailed at least 15 days prior to this meeting to anyone who had requested it.

WHEREAS, the facts and findings set forth in the School Facility Fee Resolutions and the Justification Studies are incorporated herein by reference.

WHEREAS, the District has substantially complied with all of the foregoing provisions.

WHEREAS, 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 applicable School Facilities Fee Resolutions.

This Resolution makes various findings and takes various actions regarding the Fund, including the approval and adoption of the 2022-2023 Annual Developer Fee Report and Five-Year Developer Fee Findings, as required by and in accordance with Government Code sections 66001(d) and 66006(b).

NOW, THEREFORE, BE IT RESOLVED:

1. That the foregoing recitals are true.
2. That, pursuant to Government Code sections 66001(d) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new development within the District and other permitted expenditures. Furthermore, pursuant to Government Code sections 66001(d)(2) and 66006(b)(2), the Board has reviewed the Developer Fees Report and proposed Findings at a public meeting not less than 15 days after the Developer Fees Report and proposed Findings were made available to the public and notice was mailed as required.
3. That, in accordance with Government Code section 66006(b)(2), this Board has reviewed the 2022-2023 Annual Developer Fees Report as contained in Attachment A, and determined that the Report meets the requirements set forth in Government Code section 66006(b)(1).
4. That, in accordance with Government Code section 66001(d), the District's proposed Five-Year Developer Fee Findings as set forth in Exhibit A (attached hereto and incorporated herein) contains the requisite findings and are made in connection with the public information set forth in the Annual Developer Fees Report. The District's School Facility Fee Resolutions and the District's Justification Studies, and the facts and findings set forth therein, have been considered by the Board and are incorporated herein.
5. That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.
6. The Board hereby determines that, because all of the findings required by Government Code section 66001(d) have been made with respect to the fees that were levied as more specifically set forth in Exhibit A, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).
7. That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development.
8. That the Board hereby approves and adopts the attached 2022-2023 Annual Developer Fees Report and Five-Year Developer Fee Findings (Attachment A hereto).

9. 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.

PASSED AND ADOPTED by the Governing Board of the Pleasanton Unified School District, of Alameda County, California on this **14th day of December, 2023**, by the following vote:

	AYES	NOES	ABSTAIN	ABSENT
Avalos	_____	_____	_____	_____
Brown	_____	_____	_____	_____
Carreon	_____	_____	_____	_____
Maher	_____	_____	_____	_____
Mokashi	_____	_____	_____	_____
Walker	_____	_____	_____	_____

Signed: _____
President, Board of Trustees

Attest: _____
Secretary, Board of Trustees