TAMALPAIS UNION HIGH SCHOOL DISTRICT
Larkspur, California

Resolution No. 23 – 09

REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2022-2023 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 6600l(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 17, 2023, 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 17, 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 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.**

Passed and Adopted by the Governing Board of the Tamalpais Union High School District on this 12th Day of December, 2023, at an official and public meeting this by the following vote:

Board Member	Aye	No	Absent
Leslie Harlander	✓		
Cynthia Roenisch	✓		
Kevin Saavedra	✓		
Emily Uhlhorn	✓		
Karen Loebbaka	✓		

AYES: 5

NOES: 0

ABSENT: 0

I, Tara Taupier, Secretary of the Board of Trustees, do herby certify that the foregoing is true and correct copy of a Resolution adopted by the Board of Trustees of the TAMALPAIS UNION HIGH SCHOOL DISTRICT of Marin County, State of California, do certify that this Resolution proposed by Emily Uhlhorn, seconded by Kevin Saavedra.

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

ATTEST:

President of the Board
Tamalpais Union High School District

EXHIBIT 1
TO RESOLUTION# 23-09 REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-2023
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund **(the "Fund")**

Per Government Code section 66006(b)(l)(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

2022-23 Capital Facilities (Developer Fee) Financial Statement

Description	Amount	Developer Fee Funded %
REVENUES		
Level 1 developer fees collected (Note A & B)	$182,903	
Interest	$6,893	
TOTAL - REVENUES	$189,796	
EXPENDITURES		
Certificated salaries	$0	
Classified salaries	$0	
Employee benefits (All)	$0	
Supplies:	$0	
Other Operating Expenditures: Portable Rentals/Repairs	$69,734	100%
Capital outlay: Convert Rooms @ THS/Tamiscal Repurpose	$49,195	86%
Other outgo:	$0	
Direct support/indirect costs	$0	
TOTAL - EXPENDITURES	$118,929	
EXCESS (DEFICIENCY)	$70,867	
OTHER SOURCES/USES		
Transfers in	$0	
Contributions In	$0	
TOTAL - OTHER SOURCES/USES	$0	
FUND BALANCE INCREASE (DECREASE)	$70,867	
FUND BALANCE		
Beginning Fund Balance	$626,502	
Ending Balance, June 30	$697,369	

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.