

**BEFORE THE BOARD OF TRUSTEES
PANAMA-BUENA VISTA UNION SCHOOL DISTRICT**

**RESOLUTION OF THE GOVERNING BOARD)
OF THE PANAMA-BUENA VISTA UNION)
SCHOOL DISTRICT REGARDING ANNUAL AND)
FIVE YEAR ACCOUNTING OF DEVELOPMENT)
FEES FOR 2022-23 FISCAL YEAR IN THE)
FOLLOWING FUND OR ACCOUNT:)
Capital Facilities Fund (the "Fund"))**

RESOLUTION NO. 24-13

(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 March 28, 2023, 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:

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 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 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 15, 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 2022-2023 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 2022-2023 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 2022-2023 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 2022-2023 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 2022-2023 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, Bryan Easter, President of the Governing Board of the Panama Buena-Vista Union School District of Kern County, State of California, certify that this Resolution proposed by Trustee Van Auken, seconded by Trustee Garcia, was duly passed and adopted by the Board, at an official and public meeting this 12th day of December 2023, by the following vote:

AYES: ALL

NOES: NONE

ABSENT: NONE



President of the Board of the
Panama-Buena Vista Union School District
of Kern County, California

EXHIBIT A-1
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE STATUTORY FEES ACCOUNT OF THE CAPITAL FACILITIES FUND

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

- A. Type of fee: Statutory school facilities fees.
- B. Amount of fee: \$3.11 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. Pursuant to Education Code section 17623 and an agreement with the district sharing territory with the district, generally only 65% of the maximum fee specified above is distributed to this district.
- C. Fund balance: Beginning (7/1/2022): \$ 10,875
 Ending (6/30/2023): \$ 0
- D. Revenue: Fees collected 7/1/2022 – 6/30/2023: \$ 156,149
 Interest earned 7/1/2022 – 06/30/2023: \$ 10,218
- E. Improvements: \$2,733 was expended for administrative costs incurred for the adoption, collection and reporting of school facilities fees. \$174,509 was expended to service debt incurred to construct new schools.
- F. Construction: The District will continue to use fees collected to construct new schools, to relocate, acquire, and install portable buildings, and to service debt incurred to construct new schools as growth requires.
- G. Loans/transfers: The District has not made any such interfund transfers or loans.
- H. Refunds: The District has not made any refunds pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001.

EXHIBIT A-2

TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE ALTERNATIVE FEES ACCOUNT OF THE CAPITAL FACILITIES FUND

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

- A. Type of fee: Payments to mitigate new developments' impact on school facilities.
- B. Amount of fee: \$3.35 per square foot of assessable space of residential construction for the period from July 1, 2022, through April 18, 2023, and \$3.76 per square foot of assessable space of residential construction for the period from April 19, 2023, to June 30, 2023. All fees are subject to the district's determination that a particular project is exempt from all or part of this amount.
- C. Fund balance: Beginning (7/1/2022): \$ 9,087,652
Ending (6/30/2023): \$ 7,520,572
- D. Revenue: Fees collected 7/1/2022 – 6/30/2023: \$ 2,115,030
Interest earned 7/1/2022 – 6/30/2023: \$ 227,058
- E. Improvements: \$37,016 was expended for administrative costs associated with adopting, collecting, and reporting of school facilities fees. \$2,170,987 was expended for relocation and or addition of portable classroom buildings at sites throughout the District based on enrollment. \$1,701,166 was expended to service debt incurred to construct new schools.
- F. Construction: The District will continue to use fees collected to construct new schools, to relocate, acquire, and install portable buildings, and to service debt incurred to construct new schools as growth requires.
- G. Loans/transfers: The District has not made any such interfund transfers or loans.
- H. Refunds: The District has not made any refunds pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001.

EXHIBIT B-1
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE STATUTORY FEES ACCOUNT OF THE CAPITAL FACILITIES FUND

Unexpended funds from:

2018-19	\$	0
2019-20		0
2020-21		0
2021-22		10,875
2022-23		<u>0</u>
	\$	<u><u>0</u></u>

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 2022-2023 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:

N/A. The District has not made this determination.

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

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A. The District has not made this determination.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 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:

N/A. The District has not made this determination.

EXHIBIT B-2
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE ALTERNATIVE FEES ACCOUNT OF THE CAPITAL FACILITIES FUND

Unexpended funds from:

2018-19	\$	0
2019-20		0
2020-21		2,624,288
2021-22		2,554,196
2022-23		<u>2,342,088</u>
		<u>\$7,520,572</u>

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 2022-2023 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:

N/A. The District has not made this determination.

B. See section 3.D of the Resolution.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A. The District has not made this determination.

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 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:

N/A. The District has not made this determination.