

Annual Accounting of Developer Fees

2024-25 Fiscal Year

*Statutory Fee
Level I*

December 23, 2025

Board of Trustees

Irene Martinez, President

Dr. Efrain Rodriguez, Clerk

Ignacio Ayon, Member

Frank Herrera, Member

Suzanne Villaruz, Member

Rosalina Rivera, Superintendent

Phone: 661-721-5000

Fax: 661-725-2446

Website: www.duesd.org



DELANO UNION SCHOOL DISTRICT

1405 12th Avenue – Delano, CA

LEGAL NOTICE

**NOTICE OF AVAILABILITY FOR PUBLIC REVIEW OF ACCOUNTING OF
DEVELOPER FEES
FOR 2024-2025 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND 25**

As required by Government Code section 66006(b)(2) the Delano Union School District is required to have an Accounting for Developer Fees Report available for public review no less than 15 days prior to the next regularly scheduled public meeting to review the information and adoption of a Resolution regarding the accounting.

Resolution No. 115-26: Annual and Five-Year Accounting of Developer Fees for 2024-2025 Fiscal Year in the Following Fund or Account: Capital Facilities Fund 25, will be presented to the Delano Union School District Board of Trustees for approval during the January 20, 2026, Board Meeting. A public review and hearing will be held prior to taking action.

The 2024/2025 fiscal year report as it pertains to the Developer Fees- Capital Facilities Fund 25 is available for review starting December 23, 2025 until January 20, 2026. This document can be reviewed at the Delano Union School District Office located at 1405 12th Avenue, Delano, CA or on the District's website at www.duesd.org.

Date: January 20, 2026

Time: 5:00 PM

Location: Cecil Avenue Math & Science Academy- Auditorium
1430 Cecil Avenue
Delano, CA 93215

Publish: December 23, 2025

**RESOLUTION OF THE GOVERNING BOARD OF THE
DELANO UNION SCHOOL DISTRICT REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR 2024-2025 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND 25
RESOLUTION 115-26
(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 September 9, 2024, 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 25 (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, 2025, 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 December 23, 2025. 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 2024-2025 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)(A), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter the purpose of the fees remaining unexpended at the end of the 2024-2025 Fiscal Year, 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)(1)(B), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 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)(1)(C), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 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)(1)(D), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 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)(2), 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 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 20th day of January, 2026, by the following vote:

Names of Board Member(s)

AYES:

NOES:

ABSENT:

of the Board
of the Delano Union School District
District of Kern County,
California

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2025
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND 25 (the "Fund")**

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:

\$5.17 per square foot of assessable space for residential construction; and \$0.84 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 the district.

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

<u>Beginning: July 1, 2024</u>	<u>Ending: June 30, 2025</u>
\$1,541,514.99	\$2,283,658.67

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

	<u>Fees Collected</u>	<u>Interest</u>
July 1, 2024- June 30, 2025	\$1,232,738.08	\$50,902.16

- 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.

Administrative Fees- \$2,740.59

100% of the expenses for the adoption and collection of fees were funded with developer fees.

- F. (i) 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:
(ii) An identification of each public improvement identified in a previous report pursuant to (i) and whether construction began on the approximate date noted in the previous report:

- (i)
- a. Replace leased portables with District owned: July 2029
 - b. Build permanent classrooms to replace relocatable classrooms- July 2029
 - c. Build New Kindergarten Classrooms:
 - a. Morningside Kinder Project- Construction in Progress
 - d. School Modernization Projects- July 2029

- (ii)
- a. Replace leased portables with District owned- Construction did not begin.
 - b. Build permanent classrooms to replace relocatable classrooms- Construction did not begin.
 - c. Build New Kindergarten Classrooms
 - i. Nueva Vista Kinder Project-The construction is complete.
 - ii. Morningside Kinder Project- The construction is in progress.
 - d. School Modernization Projects- Construction Did not begin
 - e. Various Shade Structures- The construction was completed for the Princeton Shade Structure

(iii) For a project identified in (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction:

- a. Replace leased portables with District owned- Construction did not begin due to funding. The anticipated date for construction is July 2029 as part of the school modernization projects.
- b. Build permanent classrooms to replace relocatable classrooms- Construction did not begin due to funding. The anticipated date for construction is July 2029 as part of the school modernization projects.

- 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:

The District has not made any interfund transfers or loans.

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

The District has not made any refunds.

**EXHIBIT B
TO RESOLUTION REGARDING
FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2025
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPTIAL FACILITIES FUND 25 (the "Fund")**

Pursuant to Government Code section 66001(d)(1) and (2) as indicated:

(1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year:

- A. 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:

The remaining funds will be used for the following projects:

Cecil Avenue Math and Science Academy Modernization Project

- B. The findings and evidence referenced above in the School Facilities Fee Resolution adopted by reference into Paragraph 1. A. of this Resolution demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged.

- C. The sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Project	Developer Fees	District Bond Funds	State School Facilities Funding	Estimated Total
Cecil Ave Math & Science Academy Modernization	\$ 2,283,658.67	\$ 329,361.33	\$ 3,919,529	\$ 6,532,549

- D. The approximate dates on which the funding referred to in paragraph C is expected to be deposited into the appropriate account of fund.

Cecil Avenue Math & Science Academy Modernization

The anticipated timeline for approval of State School Facilities modernization funding is 24 to 36 months. The approximate date for the deposit of State School Facilities funds is July 2029. The District Bond Funds are expected to be available May 2029.

(2) When findings are required under 66001(d), they shall be made in connection with the public information contained in Exhibit A to this Resolution. The findings required by this subdivision need only be made for moneys in possession of the local agency and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.