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Dr. Julienne Lee
Superintendent

BEFORE THE BOARD OF TRUSTEES OF THE BUENA PARK SCHOOL DISTRICT

Orange County, California

Resolution #25-07 of the Governing Board of Buena Park School District Regarding Annual Accounting of Developer Fees for the 2024-25 Fiscal Year in the Following Fund: Fund 25 Capital Facilities Account Fund

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 5/13/2024, and is referred to herein as the "School Facilities Fee Imposed Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53000). These fees have been deposited in the following fund or account: Fund 25 – Capital Facilities Account Fund (the "Fund").

B. Government Code sections 66001 (d) and 66006 (b) require the District to make an 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 accounting of the Fund and those findings be made available to the public within 180 days after the last day of each fiscal year; that this information be reviewed by the Board at its next regularly scheduled board meeting held no earlier than fifteen 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 fifteen days prior to this meeting to anyone who has requested it.

D. A draft copy of the Resolution (along with Exhibit A, which is hereby incorporated by reference into this Resolution) was made available to the public.

E. There is no new information that 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 Section 6601(d) and 6606(b)

5. Certificates of Resolution

APPROVED, PASSED, AND ADOPTED by the Governing Board of Buena Park School District this 8th day of December 2025, by the following vote:

AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 1

Jerry Frutos
(Name)
President of the Board of Education of the
Buena Park School District, of Orange County,
State of California

(Signature)

CERTIFICATION AND VERIFICATION

I hereby certify that the foregoing is a true and correct copy of a resolution and acceptance Entered on the minutes of a meeting of said Board of Education held on December 8, 2025, and I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 8, 2025

Dr. Julienne Lee
Secretary of the Board of Education of the
Buena Park School District of Orange County,
State of California

Exhibit A

THE BUENA PARK SCHOOL DISTRICT ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR THE FISCAL YEAR 2024-25, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

Government Code Sections 66006 and 66001 provide that the Buena Park School District ("District") shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Section 65995 ("Level 1 Fees" and Commercial/Industrial Fees" collectively, "Statutory School Facility Fees") and Government Code Sections 65995.5, 65995.6 and 65995.7 ("Level 2 Fees" and Level 3 Fees" collectively, "Alternative School Facility Fees:). The foregoing fees are collectively also referred to as reportable fees ("Reportable Fees"). The described information and findings contained in this Annual and Five-Year Reportable Fees Report ("Report") relate to Reportable Fees that the District received, expended, or may expend in connection with school facilities ("School Facilities") in order to accommodate additional students from new and other residential development as well as commercial and industrial construction (collectively referred to as "Development") if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

ANNUAL REPORT

Per Government Code Section 66006(b)(1), within 180 days after the last day of each fiscal year, the District is required to make certain information available to the public. As outlined below, the District provides the following information for the fiscal year 2024-2025.

A. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the District.

Reportable Fees consist of Statutory School Facility Fees and Alternative School Facility Fees. The Reportable Fees were deposited in Fund 25 ("Fund"), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments. As this Report provides the Reportable fees, and any interest income earned by money in the Fund has been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. Government Code Section 66006(a).

B. Reportable Fees Information for the Fund

The Reportable Fees were authorized to be levied on Development by the Board of Education ("Board") of the District at the time the Reportable Fees were adopted. As shown in the District's Fee Justification Study ("FJS") and School Facilities Needs Analysis ("SFNA"), the Reportable Fees only partially mitigate the impacts to the District caused by Development

because the Reportable Fee amounts do not adequately fund the District's School Facilities needs resulting from additional Development within the District. Government Code Section 66006(b)(1)(A).
Reportable Fees

- $3.03 per square foot of assessable space of residential construction; and
- $0.56 per square foot of covered and enclosed space of commercial/industrial construction.

The District may determine that a particular project is exempt from all or part of these fees.

C. Beginning and Ending Balance for the Fund

Beginning Balance -07/01/24	$734,156.02
Ending Balance – 6/30/2025	$848,765.86

D. Reportable Fees Collected; Interest Earned

Fees Collected	$129,676.16
Interest Earned	$32,405.59
Proceed from Capital Lease	$46,272
Net change in Investment	$8,993.34
Expenditures	$102,737.25

E. Expenditures of the Fund

The District's Reportable Fees were expended as follows for the fiscal year 2024-2025 -
Services and Fees of $217.13
Beatty Music Portable set up and lease - $ 102,520.12

F. When the District Accumulates Sufficient Funds to Complete Project (s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s)

Gilbert Early Learning Expansion Project began in 2024-2025.
Lease of Portable Classroom for Beatty Music Classroom for three years beginning in 2024-25.
Beatty Middle School Gymnasium commencing in 2025-26
Buena Park Middle School Track commencing in 2025-26
Pendleton and Whitaker Concrete project commencing in 2024-25
Pendleton Track & Field commencing in 2025-26

G. No interfund transfers or loans were made from the Fund.

H. No refunds or allocations were made pursuant to subdivision (3) or (f) of section 66001.

FIVE-YEAR REPORT

In accordance with Government Code Section 66001, the District provides the following information for the fiscal year 2024-2025.

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2024-2025, there remained $848,765.86 in the Fund (Government Code Section 66001(d)):

A. Identification of All Projects for Which the Reportable Fees Will Be Expended in the Future:

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional School Facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, and for remodeling existing School Facilities to accommodate new growth from new development, including, but not limited to, classrooms. (Government Code Section 66001(d)(1)(A).

Reportable fees will be expended for the Gilbert Early Learning Expansion Project, relocatable lease payments, and administrative fees.

B. Demonstration of a Reasonable Relationship Between Reportable Fees and the Purposes for Which They Are Charged:

As shown in the Fee Justification Study and School Facilities Needs Assessment, there is a roughly proportional, reasonable relationship between the Development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional Development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on Development will be used to fund School Facilities, which will be used to serve the students generated from Development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students. (Government Code Section (d)(1)(B)).

C. Developer Fee Collections and Expenditures for Fiscal Years 2020-2021 Through 2024-2025.

In accordance with Government Code Section 66006(b)(2), information, including the proposed five-year findings presented below, was made available to the public at least fifteen days prior to consideration of the Reportable Fees Report. The Board of Education is asked to formally consider (certify) such annual information and proposed five-year findings at its meeting on December 16, 2025.

Year	Fees Collected/Interest/Other Income	Expenditures
2020-21	$469,190.18	$560,236.67

2021-22	$650,236.77	$1,004,070.63
2022-23	$459,425.10	$146.01
2023-24	$278,513.01	$3,636.08
2024-25	$217,347.09	$102,737.25

D. Identification Of All Sources And Amounts Of Funding Anticipated To Complete Financing Of The School Facilities The District Has Identified In The District's Reports:

Sources	**Amount Of Funding Anticipated To Be Received To Complete Financing Of School Facilities**
State School Facilities Program	$7,018,716.00
General Obligation Bond Proceeds	$30,000,000
Redevelopment Pass-Through Agreements	$1,340,313.22
Statutory School Fees	$129,676.16

E. Designation Of The Approximate Date On Which The Funding Referred To In Paragraph D Above Is Expected To Be Deposited In The Appropriate Account Or Sub-AccountS:

Sources	**Approximate Date Expected to be Deposited**
State School Facilities Program	2024-2025
General Obligation Bond Proceeds	2024-2025
Redevelopment Pass-Through Agreements	2024-2025
Statutory School Fees	2024-2025