MILLBRAE ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. 22-23-06

RESOLUTION OF THE GOVERNING BOARD OF THE MILLBRAE ELEMENTARY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2021-2022 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT

DEVELOPER FEES FUND 25
(Government Code Sections 66001(d) & 66006(b)

1. Authority and Reason for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated July 19, 2022, 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 Capital Facilities 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 fund 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 15, 2022, 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 the 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 October 17, 2022 on the District's web site. 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) be mailed at least 15 days prior to this meeting to anyone who has 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 finding made by this Board in it 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 Codes Section 66001(d) and 66006(b).

3. Finding 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 2021-2022 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 (d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding 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 portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, the findings and evident referenced above demonstrate that is a reasonable relationship between the fees 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 2021-2022 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 is 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 2021-2022 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 66006(d), because all of the findings required by that subdivision have been made in 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, Frank Barbaro, President of the Governing Board of the Millbrae Elementary School District of San Mateo County, State of California, certify that this Resolution motioned by Trustee Fama, seconded by Trustee Ferrario, was duly passed and adopted by the Board, at an official and public meeting this 15th day of November 2022, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

Frank Barbaro

Frank Barbaro
President of the Board of the Trustees
Millbrae Elementary School District of San Mateo County

EXHIBIT A
TO RESOLUTION REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR FISCAL YEAR 2021-2022 FOR THE FOLLOWING FUND OR ACCOUNT:
FUND 25 CAPITAL FACILITIES FUND

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

A. A brief description of the type of fee in the Fund;

Statutory school facility fees (Education Code Section 17620)

B. The amount of the fee:

$4.79 per square foot of assessable space of residential construction and $ 0.78 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 San Mateo Union High School District, $2.87 per square foot of residential and $0.47 per square foot of commercial space of the maximum fee is directed to the District.

C. The beginning and ending balance of the Fund.

Beginning Balance	$842,834.65
Ending Balance	$910,595.50

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

Interest of $8,257.05 was credited in the school year and $68,257.00 was deposited as Developer Fees during the school year. Additionally, NO District contribution from unrestricted reserves was made in fiscal year 2021-2022.

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 to the public improvement that was funded with fees.

Total expenditures of $8,753.20 with detailed breakdown - $4,893.20 for Loading Zone Audit for Taylor Middle School paid to Parisi Transportation Consulting; $3,500.00 for Developer Fee Justification Study paid to School Works; and $350.00 for Public Hearing Advertisement of Developer Fee Study paid to San Mateo Journal.

F. An identification of an appropriate 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:

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

G. A description of each interfund transfer or loan 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:

N/A No Interfund transfers were made in Fiscal 2021-22.

H. The amount of refunds made pursuant to subdivision € 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.

EXHIBIT B
TO RESOLUTION REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR FISCAL YEAR 2021-2022 FOR THE FOLLOWING FUND OR ACCOUNT:
DEVELOPER FEES

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 2021-2022 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:

All fees left on deposit as of 6.30.2022 are intended for costs associated with classroom readiness due to increasing enrollment.

B. There is a reasonable relationship between the fees and the purpose for which those fees are held.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2021-2022 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 no incomplete improvements.

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2021-2022 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 no incomplete improvements.