

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2026

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2026

ITEM:

Consider approval of the annual Developer Fee Report for Fiscal Year 2025-26 and adoption of Resolution No. 08-27 regarding the accounting of developer fees pursuant to Government Code sections 66001(d) and 66006(b).

PURPOSE:

Government Code sections 66001(d) and 66006(b) require school districts to make an annual accounting of the Capital Facilities 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.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Approve the Developer Fee Report and adopt Resolution No. 08-27.

RESOLUTION No. 08-27
RESOLUTION OF THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR THE 2025-2026 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. This District levied school facilities fees pursuant to various resolutions, the most recent of which is dated March 25, 2026 and is referred to herein as the “School Facilities Fee Resolution” and hereby incorporated by reference into this Resolution. Those resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: 2500-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 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, 2026, that this information be reviewed by this Board at its 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 August 21, 2026. 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 2025-2026 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 2025-2026 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by 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), and with respect only to that portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;
- E. 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 2025-2026 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), and with respect only to that portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the approximate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(b), 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, Jeff Garner, President of the Governing Board of the Hanford Elementary School District of Kings 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 9th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

President, Board of Trustees
Hanford Elementary School District
Kings County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2025-2026
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

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

- A. A brief description of the type of fee in the Fund:

Level 1 school facilities fees.

- B. The amount of the fee.

The Hanford Elementary School District levied \$3.10 per square foot of assessable space of residential construction and \$0.50 per square foot of commercial/industrial construction from July 1, 2024 until May 31, 2026. The Hanford Elementary School District levied \$3.23 per square foot of assessable space of residential construction and \$0.52 per square foot of commercial/industrial construction from June 1, 2026 until June 30, 2026. It should be noted that the high school district also levies a school facilities fee in addition to the elementary school's based on its own Developer Fee Justification Study.

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

See Attachment 1.

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

See Attachment 1.

- 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 1.

- 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:

The Monroe TK/K Classroom Project was identified in prior annual reports and construction commenced substantially within the anticipated timeframe. A Notice of Completion was recorded on January 29, 2026. No previously identified project failed to commence construction by its previously reported commencement date.

Classroom wing projects at Simas Elementary and Martin Luther King Elementary remain in the planning stage and may commence on or about June 1, 2027.

Sufficient funds have been collected to continue with the lease payments.

- 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:

There were no loans from the fund and \$859,604 in interfund transfers to the Monroe TK/K classroom project.

- 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.

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2025-2026
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66001(d)(1) as indicated:

- A. With respect to only the portion of the Fund remaining unexpended at the end of the 2025-2026 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:

Installation and lease payments associated with portable classrooms and the construction of classrooms at Simas Elementary and Martin Luther King Elementary.

- B. A reasonable relationship exists between the school facilities fees collected and the purpose for which the fees are charged. Residential and commercial development within the District generates additional student enrollment and increases the need for school facilities. The fees deposited into the Capital Facilities Fund are used solely for facilities required to accommodate growth attributable to new development, including portable classroom facilities and classroom construction projects identified in this Resolution. The fees are authorized pursuant to Education Code section 17620 and supported by the District's Developer Fee Justification Study, which demonstrates a reasonable relationship between new development, the need for additional school facilities, and the fees imposed to mitigate those impacts. Accordingly, the unexpended fees remaining in the Fund continue to bear a reasonable relationship to the purpose for which they were collected.

- C. With respect to only the portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Lease payments and associated portable costs are estimated at \$100,000 annually fully funded with developer fees. The classroom wing projects at Simas Elementary School and Martin Luther King Elementary School are estimated to cost approximately \$4,000,000 each and are anticipated to be funded from a combination of developer fee revenues, state facility funding, and bond proceeds, subject to availability.

- D. With respect to only the portion of the Fund remaining unexpended at the end of the 2025-2026 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:

Developer fee revenues are expected to be received continuously through annual fee collections. State facility funding, if approved, is anticipated during fiscal year 2026-27. Bond proceeds, if approved and issued, are anticipated during fiscal year 2026-27.

Attachment 1 Hanford Elementary School District

BEGINNING BALANCE - 07/01/25 **\$ 2,856,316.57**

REVENUE:

DESCRIPTION

Fees 07/01/25-06/30/26	\$	507,916.17
Gain/Loss Investments	\$	(9,937.37)
Interest	\$	77,861.30
TOTAL FUNDS AVAILABLE	\$	3,432,156.67

EXPENSES:

PROJECT DESCRIPTION

	% Funded by Fee	Project Costs	Other Sources
Portable leases	100% \$	64,288.44	N/A
Installation of Portables at Simas	100% \$	206,916.22	N/A
Construction of TK/K classrooms at Monroe Elementary	33% \$	859,604.00	State Funds
TOTAL EXPENDITURES	\$	1,130,808.66	

ENDING BALANCE- 06/30/26 **\$ 2,301,348.01**

Residential Fee \$3.10/Square Foot (07/01/24-05/31/26)
Residential Fee \$3.23/Square Foot (06/01/26-06/30/26)
Commercial Fee \$0.50/Square Foot (07/01/24-05/31/26)
Commercial Fee \$0.52/Square Foot (06/01/26-06/30/26)

Multi-Year Summary

Year	Beginning Balance	Fees Received	Interest/Other	Expenditures	Ending Balance
2020-2021	\$ 520,178.31	\$ 117,425.16	\$ 4,578.92	\$ 152,860.00	\$ 489,322.39
2021-2022	\$ 489,322.39	\$ 539,718.23	\$ (25,096.17)	\$ 116,486.33	\$ 887,458.12
2022-2023	\$ 887,458.12	\$ 821,060.46	\$ (6,545.23)	\$ 100,943.77	\$ 1,601,029.58
2023-2024	\$ 1,601,029.58	\$ 683,889.07	\$ 66,627.19	\$ 54,865.00	\$ 2,296,680.84
2024-2025	\$ 2,296,680.84	\$ 1,858,681.78	\$ 108,394.45	\$ 1,407,440.50	\$ 2,856,316.57