TO: BOARD OF EDUCATION

FROM: SUPERINTENDENT

DATE: NOVEMBER 18, 2025

SUBJECT: APPROVAL OF RESOLUTION 19-25: RESOLUTION TO MEET LEGAL REQUIREMENTS OF MITIGATION FEE ACT, GOVERNMENT CODE 66000 (DEVELOPER FEE ANNUAL REPORT)

ACTION

ISSUE: Resolution No. 19-25 certifies the annual and five-year accounting of Developer Fees collected by the District pursuant to the Mitigation Fee Act (Government Code §66000 et seq.), as required by Government Code §§66001(d) and 66006(b).

BACKGROUND: The Las Virgenes Unified School District ("District") levies statutory school facility fees on new residential and commercial/industrial construction within its boundaries under the authority of Education Code §17620 and as established by the District's School Facilities Fee Resolutions. These fees are deposited into Fund 25 – Capital Facilities Fund ("the Fund") to finance school facilities necessary to accommodate students generated by new development.

Pursuant to Government Code §§66001(d) and 66006(b), the District is required to make available to the public an annual accounting of fees collected and expended, and to make specific findings every five years for any portion of the Fund remaining unexpended.

Staff will be on hand to answer questions.

ALTERNATIVES:

(1) Approve Resolution No. 19-25 certifying the annual and five-year accounting of development fees in accordance with the Mitigation Fee Act.

(2) Do not approve Resolution No. 19-25, which would result in noncompliance with statutory reporting requirements under the Mitigation Fee Act.

RECOMMENDATION: Staff recommends Alternative 1.

Respectfully submitted,
Daniel Stepenosky, Ed. D.
Superintendent

Prepared by:



Ryan Gleason, Ed.D.
Associate Superintendent, CBO

BEFORE THE GOVERNING BOARD OF
THE LAS VIRGENES UNIFIED SCHOOL DISTRICT
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

RESOLUTION NO. 19-25
A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING RESOLUTION TO MEET LEGAL REQUIREMENTS OF MITIGATION FEE ACT, GOVERNMENT CODE 66000

WHEREAS, the Las Virgenes Unified School District ("District") has elected to levy statutory school facility fees on new residential and commercial/industrial development under the authority of Education Code §17620, as authorized by the State Allocation Board and adopted in various School Facilities Fee Resolutions ("the School Facilities Fee Resolution"); and

WHEREAS, all facility fees collected under the School Facilities Fee Resolution have been deposited in the Capital Facilities Fund ("Fund 25"); and

WHEREAS, Government Code §§66001(d) and 66006(b) require the District to make an annual accounting of fees collected and expended and to make additional findings every five years for any portion of the Fund remaining unexpended; and

WHEREAS, Government Code §§66001(d) and 66006(b) further require that the annual accounting of the Fund be made available to the public no later than December 16, 2025, and that the Governing Board review the report at its next regularly scheduled meeting held no earlier than 15 days after the information was made available; and

WHEREAS, the Governing Board has reviewed the annual and five-year accounting for development fees as provided in Exhibits A and B and finds the accounting to be accurate and in compliance with Government Code §§66001(d) and 66006(b).

NOW, THEREFORE, BE IT RESOLVED that, based on all findings and evidence contained in, referred to, or incorporated into this Resolution, including any evidence presented to the Board at this meeting, the Governing Board of the Las Virgenes Unified School District hereby certifies the following for the 2024/25 Fiscal Year:

- The information contained in the annual and five-year report is correct and complies with Government Code §66006(b)(2).

- Consistent with Government Code §66006(b)(2), the Board has reviewed the accounting of the Fund as provided in Exhibit A and determined that it meets the requirements set forth in Government Code §66006(b)(1).

- As required by Government Code §66001(d)(1), for that portion of the Fund remaining unexpended at the end of the 2024/25 fiscal year:
    a. The purpose of the fees is to provide and expand school facilities needed to serve students generated by new residential and commercial/industrial development, as described in Exhibit B.

b. There exists a reasonable relationship between the fees charged and the purpose for which they are imposed.
c. The sources and amounts of funding anticipated to complete financing of any incomplete facilities are identified in Exhibit B.
d. The approximate dates on which the anticipated funding will be deposited into the appropriate account or fund are designated in Exhibit B.

- Because all findings required by Government Code §66001(d) have been made, the District is not required to refund any fees, or portion thereof, as provided in Government Code §66001(e).

BE IT FURTHER RESOLVED that the Governing Board hereby directs and authorizes the Superintendent, or designee, to take any and all actions necessary to implement this Resolution and to ensure compliance with the Mitigation Fee Act.

APPROVED, PASSED AND ADOPTED by the Governing Board of the Las Virgenes Unified School District this 18th day of November, 2025, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

President of the Board of Education,
Las Virgenes Unified School
District

I,_____, President of the Las Virgenes Unified School District, do certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Governing Board at its regular meeting held on November 18, 2025.

EXHIBIT A

ANNUAL ACCOUNTING OF DEVELOPMENT FEES IN THE FOLLOWING FUND OR ACCOUNT FOR FISCAL YEAR 2024/25: Fund 25

Compliance with Government Code Section 66006(b)(1)(A-H):

A. Description of the type of fee in the Fund:

Level I developer fees

B. Amount of fee:

Level I: The statutory fee level of $4.49 per square foot of assessable space of residential construction and $0.78 per square foot of commercial/industrial construction.

C. Balance of the Fund:

Beginning balance at beginning of fiscal year:	$1,958,986.23
Ending balance at end of fiscal year:	$1,703,444.08

D. Amount of fees collected:

Fees collected	$1,437,960.65
Interest earned	$57,686.13
Fair Value of Investments	$61,793.12

E. A listing 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:

A.C. Stelle MS – AC Repairs & Fencing	$33,364.54	100%
A.E.W. MS - Fencing	$44,639.94	100%
Agoura HS – Fire Alarm, Roof Repairs, Sound Sys	$93,703.29	100%
Calabasas HS -	$242,084.69	100%
Chaparral ES – Portable Purchase, Playground	$103,977.35	100%
District Office - ADA Access	$29,893.40	100%
Element – Fencing, Fire Protection	$8,148.00	100%
Lindero Canyon MS - ADA Access, Flooring	$42,150.00	100%
Lupin Hill ES – Furniture, Portables, Playground	$262,923.74	100%
Mariposa – Accessible Playground	$123,863.52	100%
AE Wright Middle School – Furniture	$20,982.41	100%
Round Meadow ES – Heat Pump, Flooring	$87,940.91	100%
Sumac ES - Fencing and Access	$94,039.27	100%
White Oak ES – Fencing, Signage, Outdoor Tables	$402,019.65	100%
Willow ES – Playground, Fencing, Comp Equip	$41,792.98	100%

Yerba Buena ES – Playground, Fencing, Signage	$21,341.95	100%
Undistributed – Financial Reports	$3,750	100%
Total	$1,812,982.05	

F. The approximate date by which the construction of the public improvement will commence if the District 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

G. A description of each interfund transfer or loan made from the amount 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

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

N/A

EXHIBIT B

2024-2025 ANNUAL ACCOUNTING OF DEVELOPER FEES FOR FIFTH FISCAL YEAR

FUND OR ACCOUNT: Fund 25

The District has spent all developer fee funds that it held at the end of FY 2019-2020, Pursuant to Government Code Section 66001(d)(1)(A-D), with respect to that portion of the Fund remaining unexpended at the end of 2024/25:

(1) The purpose of the fees is to:

Construct and reconstruct facilities as outlined in the District's 2025 School Facility Fee Justification Report (the "Report"), which is incorporated herein by reference.

(2) The Fees charged on development projects will be used (1) to fund school facilities needed to serve the students generated from development, and (2) to modernize or refurbish existing facilities to address increased demand on the facility due to development and enrollment and is necessary for the School District to maintain existing levels of service. Additionally, the School Fees do not exceed the cost of providing school facilities for the new students generated from new development. Rather, the School Fees only partially mitigate the impact caused by development and do not adequately fund the school facilities necessary to accommodate the students generated by such development, as demonstrated in the Report.

(3) The District will expend the Fees on school facilities projects enumerated in the Report. The District currently anticipates expending the Fees on the projects listed in the table below. The project list below is subject to change:

Projects for Which the Fees are to be Used	**Relationship**	**Source of Funding**	**Estimated Amount**	**Anticipated Funding Transfer**
Campus Expansion, Round Meadow	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
Campus Expansion, Lupin Hill	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
Campus Expansion, AE Wright	Provide facilities for student population growth	Dev. Fees	$1,000,000	2025-2026 Fiscal Year
Campus Expansion, Agoura High School	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
Campus Expansion, Bay Laurel Elementary	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
Campus Expansion, Chaparral Elementary	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
Campus Expansion, Willow Elementary	Provide facilities for student population growth	Dev. Fees	$2,000,000	2025-2026 Fiscal Year
		Total	**$11,000,000**	

(4) The following are the approximate dates by which the funding referred to in (3) above is expected to be deposited into the appropriate fund or account, based on current rates of collection and residential development anticipated in the District:

Developer Fees	Before or during 2030-2031 FY