

**RESOLUTION NO. 21-016 OF THE BOARD OF EDUCATION OF THE  
BERKELEY UNIFIED SCHOOL DISTRICT  
REGARDING ACCOUNTING OF DEVELOPMENT FEES  
(ANNUAL DEVELOPER FEE REPORTS)  
FOR 2017-2018 FISCAL YEAR, 2018-2019 FISCAL YEAR,  
AND 2019-2020 FISCAL YEAR  
IN THE FOLLOWING FUND OR ACCOUNT:**

Fund 25, Capital Facilities Fund  
(Government Code sections 66001(d) & 66006(b))

**1. Authority and Reasons for Adopting this Resolution.**

- A. Berkeley Unified School District (“District”) has levied statutory and/or other fees imposed on new development (“Developer Fees”) pursuant to Resolution No. 17-051, dated February 8, 2017, referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. This resolution was adopted under the authority of Education Code section 17620, *et seq.* and Government Code section 65995, *et seq.*
- B. The District has received and expended Developer Fees in fiscal years 2017-2018, 2018-2019, and 2019-2020 in connection with school facilities (“School Facilities”) of the District.
- C. In accordance with California Government Code section 66006(a), the District has established a separate capital facilities account or fund, more specifically identified as **Fund 25, Capital Facilities Fund** (“Fund”), deposited these Developer Fees in the Fund (including interest income earned thereon), maintained the Fund in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as applicable, and expended the Developer Fees solely for the purposes for which they were collected.
- D. Government Code section 66006(b)(1) requires the District to make an annual accounting of the Fund (“Annual Developer Fee Report”), which shall contain the following information for each fiscal year:
  - (i) A brief description of the type of Developer Fees in the Fund;
  - (ii) The amount(s) of the Developer Fee(s);
  - (iii) The beginning and ending balance of the Fund;
  - (iv) The amount of the Developer Fees collected and the interest earned;

- (v) An identification of each District public improvement (“Project”) that Developer Fees were expended on, and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees;
  - (vi) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;
  - (vii) A description of each interfund transfer or loan made from the Fund, including the Project on which the transferred or loaned Developer 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 Fund will receive on the loan; and
  - (viii) The amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f).
- E. Government Code section 66006(b)(2) further requires that the Annual Developer Fee Report be made available to the public no later than 180 days from the end of the last fiscal year, and that the Annual Developer Fee Report information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after such information becomes available to the public, and that notice of the time and place of this meeting (as well as the address where the Annual Developer Fee Report and proposed Findings may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- F. The Annual Developer Fee Report for the 2017-2018 fiscal year is attached hereto as Exhibit “A” and incorporated herein. The Annual Developer Fee Report for the 2018-2019 fiscal year is attached hereto as Exhibit “B” and incorporated herein. The Annual Developer Fee Report for the 2019-2020 fiscal years is attached hereto as Exhibit “C” and incorporated herein. The Superintendent has informed this Board that the Annual Developer Fee Reports, along with a draft copy of this Resolution, were made available to the public on November 24, 2020. 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 has been available for review) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- G. The District has substantially complied with all of the foregoing provisions.

- H. 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 applicable School Facilities Fee Resolutions.

**2. What This Resolution Does.**

This Resolution makes various findings and takes various actions regarding the Fund, including the approval and adoption of the 2017-2018 Annual Developer Fee Report, 2018-2019 Annual Developer Fee Report, and 2019-2020 Annual Developer Fee Report as required by and in accordance with Government Code section 66006(b).

NOW, THEREFORE, 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 BERKELEY UNIFIED SCHOOL DISTRICT'S BOARD OF EDUCATION HEREBY, FINDS, RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1: That the foregoing recitals are true.

Section 2: That, pursuant to Government Code sections 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new development within the District. Furthermore, pursuant to Government Code sections 66006(b)(2), the Board has reviewed the Developer Fees Reports at a public meeting not less than 15 days after the Developer Fees Reports were made available to the public and notice was mailed as required.

Section 3: That, in accordance with Government Code section 66006(b)(2), this Board has reviewed the 2017-2018, 2018-2019, and 2019-2020 Annual Developer Fees Reports as contained in Exhibit "A" (attached hereto and incorporated herein), Exhibit "B" (attached hereto and incorporated herein) and Exhibit "C" (attached hereto and incorporated herein) and determined that the Reports meet the requirements set forth in Government Code section 66006(b)(1).

Section 4: That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 5: That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development.

Section 6: That the Board hereby approves and adopts the attached 2017-2018 Annual Developer Fees Report, 2018-2019 Annual Developer Fees Report, and 2019-2020 Annual Developer Fees Report.

Section 10: 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.

**Certificate of Resolution.**

I, \_\_\_\_\_, \_\_\_\_\_ of the Board of Education of the Berkeley Unified School District of Alameda County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed, approved, and adopted by the Board, at an official and public meeting this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by the following vote:

AYES:

NOES:

ABSENT:

## ***EXHIBIT A***

### **THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2017-2018 ANNUAL DEVELOPER FEE REPORT**

**(Government Code § 66006)**

**2017-2018 FISCAL YEAR**

#### **G. Annual Developer Fee Report**

The fee amounts reported were authorized by the District's Board of Education.<sup>1</sup> The fees partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

Each of the capitalized letters A-H below, correspond to the specific letter and portion of Government Code section 66006(b)(1):

A. FEES COLLECTED IN FUND 25 (CAPITAL FACILITIES FUND) - A brief description of the types of Developer Fees in the Fund:

- (1) Level 1 Developer Fees
  - Commercial/industrial development
  - New residential development
  - Residential additions, remodels, expansions, reconstruction

B. AMOUNT OF FEE – The amount of the Developer Fees for the 2017-2018 fiscal year:

<b>Type of Fee Collected</b>	<b>Amount of Fee</b>
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.

C. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2017-2018:

July 1, 2017 Beginning Fund Balance:	\$ 0
June 30, 2018 Ending Fund Balance:	\$ 170,704.18

D. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2017-2018 fiscal year:

<sup>1</sup> See Resolution No, 17-051, dated February 8, 2017.

Level 1 - Residential	\$ 210,040.48
Level 1 – Commercial/Industrial	\$ 0
<b>SUBTOTAL - Amount of fees collected (gross):</b>	\$ 210,040.48
Interest earned:	\$ 644.24
<b>TOTAL REVENUE (GROSS):</b>	\$ 210,684.72

E. EXPENDITURES – Projects on which Developer Fees were expended during the 2017-2018 fiscal year and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees:

<b>Project</b>	<b>Amount Expended in 2017-2018 Fiscal Year</b>	<b>% Funded with Developer Fees</b>
Other Indirect & Support Services: Developer Fee and Legal fee support	\$39,980.54	_100_%
<b>TOTAL EXPENDITURES:</b>	\$39,980.54	N/A

\*(Ed. Code, §17620(a)(5))

F. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2017-2018 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

G. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2017-2018 fiscal year:

<b>Amount of Interfund Transfer or Loan</b>	<b>Project that Transferred or Loaned Fees Expended on</b>	<b>Date Loan to be Repaid on (Loans Only)</b>	<b>Rate of Interest on Loan (Loans Only)</b>
No Interfund Transfers or Loans were made			

H. REFUNDS & ALLOCATIONS – The amount of refunds made pursuant to Government Code section 66001(e) and allocations made pursuant to Government Code section 66001(f) for the 2017-2018 fiscal year:

Refunds Made:	N/A
Allocations Made:	N/A

END OF 2017-2018 ANNUAL DEVELOPER FEE REPORT

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## ***EXHIBIT B***

### **THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2018-2019 ANNUAL DEVELOPER FEE REPORT**

**(Government Code § 66006)**

**2018-2019 FISCAL YEAR**

#### **H. Annual Developer Fee Report**

The fee amounts reported were authorized by the District's Board of Education.<sup>2</sup> The fees partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

Each of the capitalized letters A-H below, correspond to the specific letter and portion of Government Code section 66006(b)(1):

I. FEES COLLECTED IN FUND 25 (CAPITAL FACILITIES FUND) - A brief description of the types of Developer Fees in the Fund:

- (2) Level 1 Developer Fees
  - Commercial/industrial development
  - New residential development
  - Residential additions, remodels, expansions, reconstruction

J. AMOUNT OF FEE – The amount of the Developer Fees for the 2018-2019 fiscal year:

Type of Fee Collected	
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.

K. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2018-2019:

July 1, 2018 Beginning Fund Balance:	\$170,704.18
June 30, 2019 Ending Fund Balance:	\$1,050,469.87

L. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2018-2019 fiscal year:

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<sup>2</sup> See Resolution No, 17-051, dated February 8, 2017.



Level 1 - Residential	\$813,721.01
Level 1 – Commercial/Industrial	\$57,827.28
<b>SUBTOTAL - Amount of fees collected (gross):</b>	<u>\$871,548.29</u>
Interest earned:	\$9,714.45
<b>TOTAL REVENUE (GROSS):</b>	<u>\$881,262.74</u>

M. EXPENDITURES – Projects on which Developer Fees were expended during the 2018-2019 fiscal year and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees:

<b>Project</b>	<b>Amount Expended in 2018-2019 Fiscal Year</b>	<b>% Funded with Developer Fees</b>
Other Indirect & Support Services: Developer Fee and Legal fee support	\$1,497.05	_100_%
<b>TOTAL EXPENDITURES:</b>	<u>\$_1,497.05</u>	N/A

\*(Ed. Code, §17620(a)(5))

N. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2018-2019 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

O. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2018-2019 fiscal year:

<b>Amount of Interfund Transfer or Loan</b>	<b>Project that Transferred or Loaned Fees Expended on</b>	<b>Date Loan to be Repaid on (Loans Only)</b>	<b>Rate of Interest on Loan (Loans Only)</b>
No Interfund Transfers or Loans were made			

P. REFUNDS & ALLOCATIONS – The amount of refunds made pursuant to Government Code section 66001(e) and allocations made pursuant to Government Code section 66001(f) for the 2018-2019 fiscal year:

Refunds Made: (the refund is reflected in the balance)	\$2,049.72
Allocations Made:	N/A

END OF 2018-2019 ANNUAL DEVELOPER FEE REPORT

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## ***EXHIBIT C***

### **THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2019-2020 ANNUAL DEVELOPER FEE REPORT**

**(Government Code § 66006)**

**2019-2020 FISCAL YEAR**

#### **I. Annual Developer Fee Report**

The fee amounts reported were authorized by the District's Board of Education.<sup>3</sup> The fees partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

Each of the capitalized letters A-H below, correspond to the specific letter and portion of Government Code section 66006(b)(1):

Q. FEES COLLECTED IN FUND 25 (CAPITAL FACILITIES FUND) - A brief description of the types of Developer Fees in the Fund:

- (3) Level 1 Developer Fees
  - Commercial/industrial development
  - Senior Housing
  - New residential development
  - Residential additions, remodels, expansions, reconstruction

R. AMOUNT OF FEE – The amount of the Developer Fees for the 2019-2020 fiscal year:

Type of Fee Collected	Amount of Fee (\$3.48/sf)/res and .56/sf for Commercial and Senior Housing
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.
Level 1 – Senior Housing	\$0.56/ sq. ft.

S. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2019-2020:

July 1, 2019 Beginning Fund Balance:	\$1,050,469.87
June 30, 2020 Ending Fund Balance:	\$2,578,077.63

T. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2019-2020 fiscal year:

<sup>3</sup> See Resolution No, 17-051, dated February 8, 2017.

Level 1 - Residential	\$1,421,374.68
Level 1 – Commercial/Industrial	\$30,007.72
Level 1 – Senior Housing	\$41,315.68
<b>SUBTOTAL - Amount of fees collected (gross):</b>	\$1,492,698.08
Interest earned:	\$ 43,035.75
<b>TOTAL REVENUE (GROSS):</b>	\$1,535,733.83

U. EXPENDITURES – Projects on which Developer Fees were expended during the 2019-2020 fiscal year and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees:

<b>Project</b>	<b>Amount Expended in 2019-2020 Fiscal Year</b>	<b>% Funded with Developer Fees</b>
Other Indirect & Support Services: Developer Fee and Legal fee support	\$8,126.07	100%
<b>TOTAL EXPENDITURES:</b>	<u>\$8,126.07</u>	N/A

\*(Ed. Code, §17620(a)(5))

V. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2019-2020 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

In approximately 2021, the District also intends on gathering all relevant data and contracting with a consultant in order to prepare an updated Developer Fee Justification Study that coincides with the State Allocation Board's 2022 biennial adjustment to the amount of Level 1 residential and commercial/industrial Developer Fees, which typically occurs every other year at the SAB's January meeting.

W. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2019-2020 fiscal year:

<b>Amount of Interfund Transfer or Loan</b>	<b>Project that Transferred or Loaned Fees Expended on</b>	<b>Date Loan to be Repaid on (Loans Only)</b>	<b>Rate of Interest on Loan (Loans Only)</b>
No Interfund Transfers or Loans were made			

X. REFUNDS & ALLOCATIONS – The amount of refunds made pursuant to Government Code section 66001(e) and allocations made pursuant to Government Code section 66001(f) for the 2019-2020 fiscal year:

Refunds Made:	N/A
Allocations Made:	N/A

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END OF 2019-2020 ANNUAL DEVELOPER FEE REPORT

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