

**(RESOLUTION TO MEET LEGAL REQUIREMENTS OF MITIGATION FEE
ACT, GOVERNMENT CODE 66000 et seq.)**

**BENICIA UNIFIED SCHOOL DISTRICT
RESOLUTION #21-22-11**

*A resolution to Certify the annual accounting for development fees for fiscal year
2020/21 according to Government Code Sections 66001(d) and 66006 (b).*

Whereas, the Benicia Unified School District (“the District”) has chosen to levy school facility fees as adopted by various resolutions, referred to herein as the “School Facilities Fee Resolution” and incorporated by reference into this Resolution, and

Whereas, the facility fee resolutions were adopted under the authority of Education Code Section 17620 and the facility fees collected have been deposited in fund or account “Fund 25 – Capital Facilities”(“the Fund”); and

Whereas, Government Code Sections 66001(d) and 66006 (b) require the District to make an annual accounting of the facility fees collected and expended 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; and

Whereas, Government Code Sections 66001 (d) and 66006 (b) further require: that the annual accounting of facility fees and the Fund be made available to the public no later than December 9, 2021; that this information be reviewed by the Board at its next regularly scheduled board meeting held no earlier than 15 days after the annual accounting information has been made available to the public; and, that notice of the time and place of the meeting (and the address at which the information may be reviewed) be mailed at least 15 days prior to the meeting to anyone who has requested it; and

Whereas, the Superintendent has informed the Board: 1) that a draft copy of this Resolution, along with Exhibits A and B which are incorporated by reference into this Resolution, was made available to the public on November 24, 2021; and, 2) that notice of the time and place of this meeting, as well as the address at which the information may be reviewed, was mailed at least 15 days prior to this meeting to anyone who had requested it; and, 3) that 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;

Now therefore, the Board makes the following findings and takes the stated actions regarding the Fund as required by and in accordance with Government Code Sections 66001(d) and 66006(b):

- a) Based on all findings of evidence contained in, referred to, or incorporated into this Resolution, including any evidence presented to the Board at this meeting,

the Board finds each of the following with respect to the Fund for the 2020/21 Fiscal Year:

- 1) The information identified above is correct and complies with Government Code Section 66006(b)(2);
- 2) Consistent with Government Code Section 66006(b)(2) the Board has reviewed the annual accounting for the Fund, as provided in Exhibit A, and determined that the accounting complies with the requirements set forth in Government Code Section 66006(b)(1);
- 3) As required by Government Code Section 66001(d)(1), and for that portion of the Fund remaining unexpended at the end of the 2020/21 Fiscal Year:
 - a) the purpose of the fees is to add facilities needed by students generated from development, further described in Exhibit B;
 - b) the findings and evidence as referenced demonstrate a reasonable relationship between the fees and the purpose for which it is charged;
 - c) all of the sources and amounts of funding anticipated to complete financing in incomplete improvements identified as a use of the fees are identified in Exhibit B;
 - d) the approximate dates the funding referred to in paragraph (c) above is expected to be deposited in the appropriate account or fund is designated in Exhibit B.
- 4) Because all of the findings required have been made for the fees that were levied, the District is not required to refund any fees, or portion thereof, as provided in Government Code Section 66001(e).

The Board directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to implement this Resolution.

Ayes:

Noes:

Absent:

Abstain:

Sheri Zada, President, Board of Trustees
Benicia Unified School District

EXHIBIT A

ANNUAL ACCOUNTING OF DEVELOPMENT FEES IN THE FOLLOWING FUND OR ACCOUNT FOR FISCAL YEAR 2020/21: 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 \$2.97 per square foot of assessable space of residential construction and \$0.47 per square foot of commercial/industrial construction.

C. Balance of the Fund:

Beginning balance at beginning of fiscal year: \$120,216.90

Ending balance at end of fiscal year: \$140,411.80

D. Amount of fees collected:

Fees collected \$33,528.71

Interest earned \$1,036.19

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:

Professional Consulting Services	\$10,000.00
Bank Administrative Services	\$4,370.00
Total	\$14,370.00

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, The District has not made this determination.

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. The District has not made any such interfund transfers or loans

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

2020/21 ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR FIFTH FISCAL YEAR

FUND OR ACCOUNT: Fund 25

Per Government Code Section 66001(d)(1-4):

- (1) With respect only to that portion of the Fund remaining unexpended at the end of the 2020/21 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:

Construct and reconstruct facilities as outlined in the District's 2016 Facilities Master Plan.

- (2) With respect to that portion of the Fund remaining unexpended at the end of the 2020/21 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
 - a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
 - b. The status of the improvements identified when the fee was established are as follows: In progress - school construction related to student capacity including, but not limited to, additional spaces, HVAC, alarm connectivity, roofing, flooring, furnishings, outdoor spaces, support facilities, etc.
 - c. The following has been done since the fee was imposed:
Professional consulting services, bank administrative services, food services equipment, classroom and school facility furnishings, outdoor area equipment and flooring.
 - d. Future plans include those construction and reconstruction facilities projects that have not been completed in the District's 2016 Facilities Master Plan.

- (3) With respect only to that portion of the Fund remaining unexpended at the end of the 2020/21 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in (1) above are as follows:

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

- (4) With respect only to that portion of the Fund remaining unexpended at the end of the 2020/21 Fiscal Year, the following are the approximate dates on which the funding referred to in (3) above is expected to be deposited into the appropriate fund or account:

N/A