

RESOLUTION 13/14-23
RESOLUTION OF THE GOVERNING BOARD OF THE
MT. DIABLO UNIFIED SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR THE 2012-2013 FISCAL YEAR IN THE
CAPITAL FACILITIES FUND (GOVERNMENT CODE SECTIONS 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated August 27, 2008, 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 (formerly Government Code section 53080). These fees have been deposited in the Capital Facilities Fund (the “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, 2013, 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 this 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 21, 2013. 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 that 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 2012-2013 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 2012-2013 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 in Exhibit B;
- D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 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)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 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 the at portion of the Fund remaining unexpended at the end of the 2012-2013 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, Nellie Meyer, Clerk of the Governing Board of the Mount Diablo Unified School District of Contra Costa 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 13th day of November 2013, by the following vote:

AYES:

NOES:

ABSENT:

Nellie Meyer, Clerk

EXHIBIT A
 TO RESOLUTION REGARDING ACCOUNTING OF DEVELOPMENT FEES
 FOR FISCAL YEAR 2012-2013 FOR THE CAPITAL FACILITIES FUND (FUND 25)

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 facilities fees.
- B. The amount of the fee in 2012-2013: \$2.97 per square foot of assessable space of residential construction; \$0.47 per square foot of covered and enclosed space of commercial/industrial construction; \$0.23 per square foot of rental mini-storage space; but subject to the District's determination that a particular project is exempt from all or part of these fees. The rates were last adjusted in August, 2008.

C. The beginning balance of the Fund at July 1, 2012 was	\$2,796,212
The ending balance of the Fund at June 30, 2012 was	\$3,055,913

D. The fees collected during 2012-2013 were	\$ 1,244,395
The interest earned during 2012-2013 was	\$ 10,189

E. The public improvement on which fees were expended in 2012-2013:

Architectural, Engineering and Construction at the following schools:	
152 Meadow Homes Elementary	\$ 150,286
323 Clayton Valley High	35,160
355 Mt. Diablo High	557,301
Debt Service - City of Pittsburg	
175 Delta View Elementary	206,719
Direct costs related to fee collection	<u>45,417</u>
Total Expenditures and transfers out	\$ <u>994,883</u>

- 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: (N/A: The District has not made this determination.)
- 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: (N/A: There were no interfund transfers or loans.)
- 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 2012-13 FOR THE CAPITAL FACILITIES FUND (FUND 25)

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 2012-2013 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:

Ayers Elementary School	Ygnacio Valley Elementary School
Bancroft Elementary School	Diablo View Middle School
Bel Air Elementary School	El Dorado Middle School
Cambridge Elementary School	Foothill Middle School
Delta View Elementary School	Glenbrook Middle School Site
El Monte Elementary School	Oak Grove Middle School
Fair Oaks Elementary School	Pine Hollow Middle School
Gregory Gardens Elementary School	Pleasant Hill Middle School
Hidden Valley Elementary School	Riverview Middle School
Highlands Elementary School	Sequoia Middle School
Holbrook Elementary School Site	Valley View Middle School
Meadow Homes Elementary School	Clayton Valley High School
Monte Gardens Elementary School	Concord High School
Mount Diablo Elementary School	College Park High School
Mountain View Elementary School	Mount Diablo High School
Pleasant Hill Elementary School	Northgate High School
Rio Vista Elementary School	Ygnacio Valley High School
Sequoia Elementary School	Olympic Continuation High School
Shore Acres Elementary School	Crossroads Continuation High School
Silverwood Elementary School	Gateway Continuation High School
Strandwood Elementary School	Nueva Vista Continuation High School
Sun Terrace Elementary School	Prospect Continuation High School
Valhalla Elementary School	Summit Continuation High School
Valle Verde Elementary School	Diablo Community Day School
Walnut Acres Elementary School	Sunrise School
Westwood Elementary School	Shadelands Center
Woodside Elementary School	Shearer Preschool
Wren Avenue Elementary School	Alves Ranch New School Site

- B. See section 3.D. of the resolution

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-2013 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 not made this determination.)

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-2013 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited in the appropriate account or fund: (N/A: The District has not made this determination.)