

Resolution Number: 20-21-12
RESOLUTION OF THE GOVERNING BOARD OF THE
PAJARO VALLEY UNIFIED SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2019-2020 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES (FUND 25)
(Government Code sections 66001(d) & 66006(b))

WHEREAS, the Pajaro Valley Unified School District (“District”) has received and expended statutory and/or alternative school facilities fees (“Reportable Fees”) in connection with school facilities (“School Facilities”) of the District for new development, and these funds have been deposited in a separate capital facilities account as provided by Government Code Section 66006(a); and

WHEREAS, in accordance with Government Code Section 66006(a), the District has established and maintained a separate capital facilities account and maintained such separate capital facilities accounts in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended those Reportable Fees collected for the sole purpose for which they were collected; and

WHEREAS, Government Code Section 66006(b)(1) provides that the District shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year a written report; and

WHEREAS, Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the account, and every five years thereafter, the District shall make findings with respect to the capital facilities account fund that remain unexpended; and

WHEREAS, when findings are required by Government Code Section 66001(d), they shall be made in connection with the information required by Government Code Section 66006; and

WHEREAS, Government Code Section 66006(b)(2) requires that the governing body of the District review the information made available to the public at a regularly scheduled public meeting and any other relevant information including, but not limited to, that certain Reportable Fees Report prepared by the District entitled, “The Pajaro Valley Unified School District’s Annual Reportable Fees Report for Fiscal Year 2019-2020, in Compliance with Government Code Sections 66006 and 66001” not less than fifteen (15) days after this Reportable Fees Report is made available to the public; and

WHEREAS, the District has complied with all of the foregoing provisions.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE PAJARO VALLEY UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That the Board does hereby find and determine that the foregoing recitals and determinations are true and correct.

Section 2. That pursuant to Government Code Sections 66001(d) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees related to School Facilities for new development within the District.

Section 3. That the Board of the District at a public meeting has reviewed the following information pursuant to Government Code Section 66006(b)(1), as is required by Government Code Section 66006(b)(2), including:

- (A) A brief description of the type of Reportable Fees in the account;
- (B) The amount of the Reportable Fees;
- (C) The beginning and ending balance of the account;
- (D) The amount of Reportable Fees collected and the interest earned;
- (E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees;
- (F) An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Section 66001(a)(2), and the Project remains incomplete;
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable 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 will receive on the loan; and
- (H) The amount of refunds made pursuant to Section 66001(e) and any allocations pursuant to Section 66001(f).

Section 4. That the Board of the District at a public meeting has reviewed the proposed findings, as required by Government Code Section 66001(d), including:

- (1) Identification of the purpose to which the Reportable Fees are to be put;
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
- (3) Identification of all sources and amounts of funding anticipated to complete financing of Projects of the District; and
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account.

Section 5. That the Board of the District hereby determines that all Reportable Fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the Government Code and all other applicable laws for the fiscal year 2019- 2020.

Section 6. That the Board of the District hereby determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001, are deemed payable at this time.

Section 7. That the Board of the District hereby determines that the District is in compliance with Government Code Section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure or refund of Reportable Fees received and expended relative to School Facilities for new development for the fiscal year 2019-2020.

Section 8. 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, Daniel Dodge Jr., President of the Governing Board of the Pajaro Valley Unified School District of Santa Cruz County, State of California, certify that this Resolution proposed by Trustee Jennifer Holm, seconded by Trustee Maria Orozco, was duly passed and adopted by the Board, at an official and public meeting this 9th day of December 2020, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0



Signature

President of the Board
of the Pajaro Valley Unified School District
of Santa Cruz County, California

ANNUAL DEVELOPER FEE REPORT FOR THE 2019-2020 FISCAL YEAR

THE PAJARO VALLEY UNIFIED SCHOOL DISTRICT ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2019-2020, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

Government Code Sections 66006 and 66001 provide that school districts shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 ("Level 1 Fees" and "Commercial/Industrial Fees" collectively, "Statutory School Facility Fees") and Government Code Sections 65995.5, 65995.6 and 65995.7 ("Level 2 Fees" and "Level 3 Fees" collectively, "Alternative School Facility Fees"). The foregoing fees are collectively also referred to as reportable fees ("Reportable Fees"). The described information and findings contained in this Annual and Five-year Reportable Fees Report ("Report") relate to Reportable Fees that the District received, expended or may expend in connection with school facilities ("School Facilities") in order to accommodate additional students from new and other residential development as well as commercial and industrial development (collectively referred to as "Development") if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and does not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

ANNUAL REPORT

In accordance with Government Code Section 66006, the Pajaro Valley Unified School District ("District") provides the following information for fiscal year 2019-2020:

A. Description of the Type of Reportable Fees in the Account or Sub-Account(s) of the District:

The Reportable Fees consist of Statutory School Facility Fees. The Reportable Fees were deposited in Fund 25 Capital Facilities Fund ("Fund"), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments. As this Report provides, the Reportable Fees and any interest income earned by moneys in the Fund have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. (Government Code Section 66006(a).)

B. Reportable Fees Information for the Fund:

1. Within 180 days after the last day of each fiscal year, the District is required to make available to the public certain information. As set forth below, the District provides the following information for the Fund for the fiscal year 2018-2019. Government Code Section 66006(b)(1).

a. Amount of the Reportable Fees:

The Reportable Fees were authorized to be levied on Development by the Board of Trustees ("Board") of the District at the time the Reportable Fees were adopted. As shown in the District's Fee Justification Study ("FJS"), the Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District's School Facilities needs resulting from additional Development within the District. (Government Code Section 66006(b)(1)(A).)

Project Description	Project Total	Percentage of Project Total Funded w/ Reportable Fees
WHS Gas Line Repair	\$37,875	100%
E.A Hall MS – Dirt Removal	\$42,400	100%
Navigator Restroom Lease	\$45,481.50	28.5%
WHS Girls Softball Dugouts	\$63,415.48	100%
WHS Softball Field Upgrade	\$23,500	100%
AHS SELPA Improvements	\$89,572.66	100%
Cesar Chavez Band Room	\$63,914.72	100%
DSA Closeout/Certification	\$127.50	100%
WHS Building FFA	\$38,875.43	100%
AHS Shade & Quad Project	\$5,544.39	100%
Mobile Modular Leases	\$375,276	100%
Ohlone Safety Improvements	\$92,356.37	100%

d. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government Code 66006(b)(1)(F)):

The District currently has no projects that are awaiting a cumulation of developer funds to begin.

e. Description of Each Interfund Transfer or Loan Made From the Fund (Government Code Section 66006(b)(1)(G)):

Interfund Transfers:

Description of Project for Which Interfund Transfer was Used	Fund(s) to Which Reportable Fees Were Transferred	Amount Transferred
N/A	N/A	N/A

Interfund Loans:

Description of Project for Which Interfund Loan was Used	Fund(s) to Which Reportable Fees Were Loaned	Amount Loaned	Date Loan Repaid	Rate of Interest
N/A	N/A	N/A	N/A	N/A

f. Refunds and Allocations (Government Code Section 66006(b)(1)(H), 66001(e), (f):

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the District is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District must refund the unexpended portion of the Reportable Fees and any interest accrued thereon to the then current record owner(s).

Refund	\$0
Less Admin. Costs of Refunding	\$0
Net Refund	\$0

2. The District will review the Report at the next regularly scheduled public meeting (“Meeting”) not less than 15 days after the Report is made available to the public. Notice of the time and place of the Meeting, including the address where the Report may be reviewed, will be mailed at least 15 days prior to the Meeting, to any interested party who filed a written request with the District for mailed notice of the Meeting.

FIVE-YEAR REPORT

In accordance with Government Code Section 66001, the District provides the following information for fiscal year 2019-2020:

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2018-2019, there remained **\$1,637,387.68** in the Fund (Government Code Section 66001(d)):

A. Identification of All Projects for Which the Reportable Fees Will be Expended in the Future:

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional School Facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms. (Government Code Section 66001(d)(1)(A)).

Project Name	Source of Funds	Amount of Anticipated Funding From Each Source	Project Total
Lagasse Kitchen	Grant, Capital Campaign, Developer Fees	\$500,000, \$1,500,000, \$500,000	\$2,000,000
Modular Leases	Developer Fees	\$400,000	\$400,000
Ann Soldo Restrooms	Developer Fees	\$150,000	\$150,000
Elementary Playgrounds	Developer Fees	\$90,000	\$90,000

B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for Which They are Charged:

C.

As shown in the Fee Justification Study, there is a roughly proportional, reasonable relationship between the Development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional Development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on Development will be used to fund School Facilities which will be used to serve the students generated from Development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students. (Government Code Section 66001(d)(1)(B)).

D. Identification of All Sources and Amounts of Funding Anticipated to Complete Incomplete Projects Identified by the District in Paragraph A Above and Approximate Date Funding Is Expected to Be Deposited. (Government Code Section 66001(d)(1)(C) and (D):

Source of Funding	Amount of Funding Anticipated to Complete Incomplete Projects	Approximate Date Funding Expected to be received
Lagasse Foundation Grant	\$500,000	06/30/2021
Community/Business/Foundations/Grants	\$1,000,000	06/30/2022
Development Fees	\$1,140,000	On Hand

**5 Year Analysis of Developer Fees
December 9th, 2020 Board Meeting**

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance	\$ 832,450.29	\$ 1,291,169.81	\$ 823,140.00	\$ 1,271,066.11	\$ 2,135,644.25
Developer Fees	\$ 936,534.97	\$ 531,327.32	\$ 1,028,004.30	\$ 1,819,629.27	\$ 342,097.16
Interest	\$ 12,005.86	\$ 21,890.48	\$ 13,048.83	\$ 30,136.16	\$ 44,691.37
Total Revenue	\$ 948,540.83	\$ 553,217.80	\$ 1,041,053.13	\$ 1,849,765.43	\$ 386,788.53

Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Consulting	\$ 26,241.93	\$ 74,651.06	\$ 31,254.32	\$ 89,658.50	658.37
Facilities Expenditures	\$ 463,579.38	\$ 946,596.55	\$ 561,872.70	\$ 895,528.88	\$ 884,386.73
Expenditures	\$ 489,821.31	\$ 1,021,247.61	\$ 593,127.02	\$ 985,187.38	\$ 885,045.10
Ending Balance	\$ 1,291,169.81	\$ 823,140.00	\$ 1,271,066.11	\$ 2,135,644.16	\$ 1,637,387.68

Net Increase(Decrease)	\$ 458,719.52	\$ (468,029.81)	\$ 447,926.11	\$ 864,578.05	\$ (498,256.57)
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