

RESOLUTION NO. 47-2122

A RESOLUTION OF THE GOVERNING BOARD OF THE WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT ACCOUNTING OF DEVELOPER FEES FOR 2020-2021 FISCAL YEAR CAPITAL FACILITIES FUND GOVERNMENT CODE SECTIONS 66001(D) & 66006(b)

1. Authority and Purpose of Resolution.

- A. The West Contra Costa Unified School District has levied school facilities fees pursuant to various resolutions, the most recent of which was approved by the Governing Board on June 24, 2020, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Capital Facilities- Fund 25 (the "Fund")

- B. Government Code sections 66001(d) and 66006(b) require the District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining 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 the additional five-year findings be made available to the public no later than one hundred eighty (180) days after the close of the fiscal year on June 30. This information must be reviewed by the Governing Board no earlier than fifteen (15) days after it becomes available to the public. A public notice was published at least fifteen (15) days in advance of the Board's January 26, 2022, meeting as required by law.
- D. 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 no later than one hundred eighty (180) days after the close of the fiscal year on June 30. Notice of the time and place of the meeting at which the Board would review this information (as well as the address at which this information may be reviewed) was mailed at least fifteen (15) days prior to this meeting to all interested parties who had requested such notice.
- E. There is no new information which 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 several 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.

- A. Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to the Board at this meeting, the Board finds each of the following with respect to the Fund for the 2020-2021 fiscal year:
- B. With reference to Government Code section 66006(b)(2), the information identified in Section 1 above is correct;
- C. In further reference to Government Code section 66006(b)(2), the 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);

- D. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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;
- E. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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;
- F. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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;
- G. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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 designated in Exhibit B; and
- H. 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 as identified above, the District is not required to refund any moneys on the Fund as provided in Government Code Section 66001(e).

NOW THEREFORE, the Board further directs and authorizes the Superintendent or his designee to take, on its behalf, such further action as may be necessary and appropriate to effectuate this Resolution.

APPROVED, PASSED AND ADOPTED by the Governing Board of the West Contra Costa Unified School District on this 26 day of January 2022, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

President, Governing Board
West Contra Costa Unified School District

ATTEST:

Secretary, Governing Board
West Contra Costa Unified School District

EXHIBIT A
RESOLUTION NO. 47-2122
ANNUAL DEVELOPER FEE REPORT FOR FISCAL YEAR 2020-2021

Per Government Code section 66006(b)(1)(A)-H) as indicated:

1. A brief description of the type of fee in the Fund.

Statutory school facilities fees authorized by Education Code Section 17620 and Government section 65995 and 65995.5.

2. The amount of the fee.

Commercial/Industrial Fee: \$0.66 per square foot
Residential: \$4.08 per square foot

3. The beginning and ending balance of the Fund.

Beginning Balance: \$11,214,283.44
Ending Balance \$9,426,671.48

4. The amount of the fees collected and the interest earned.

Fees Collected: \$1,056,950.47
Interest Earned: \$51,506.33

5. An identification 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.

The District expended \$2,896,068.76 on site projects. 100% of the total costs were funded with Fees.

Fairmont ES Campus Expansion	\$573,116.00
Michelle Obama School Campus Replacement	\$2,148,314.01
West County Mandarin School Facilities	\$5,500.00
Invictus Charter Campus Expansion	\$97,571.24
Voices Charter Campus Expansion	\$12,350.00
Administrative Cost	\$26,732.50
Developer Fee Consultant Services	\$3,408.75
Document Reproduction Services	\$201.35
Legal Services	\$1,855.91
Local Agency Investment Fund Service Fee for 20/21	\$27.00
Project Management	\$26,992.00
Total Expenditure	\$2,896,068.76

6. 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:

The District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2021/2022:

Mira Vista K-8 – Relocatable Classroom
Verde K-8 – Relocatable Classrooms
West County Mandarin School Facilities @ Pinole MS
Transitional Kindergarten Facilities

7. A description of each inter-fund 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 inter-fund 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:

Not applicable. No inter-fund transfers or loans have been made.

8. The amount of refunds made pursuant to Subdivision (e) of Section 66001 and any allocations pursuant to Subdivision (f) of Section 66001:

Not applicable. No refunds or allocations were made pursuant to subdivision (e) or (f) of Section 66001.

EXHIBIT B
RESOLUTION NO. 47-2122
FIVE-YEAR DEVELOPER FEE REPORT FOR FISCAL YEAR 2020-2021

Per Government Code Section 66001(d)(1) as indicated:

1. Identify the purpose to which the fee is to be utilized.

The fees are collected on new residential and commercial development within the district to fund school facilities required to serve students generated by new development. The fees will be used for the construction and reconstruction, remodeling of existing school facilities to accommodate new growth adding additional classrooms, technology and acquiring and installing additional portable classrooms.

2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The School Fee Justification Study dated June 24, 2020 demonstrates the reasonable relationship between the new residential and commercial upon which fees are charged and the need for additional school facilities.

3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.

Continuing & New Project	Funding Sources	Multi-Year Estimated Amount	Date Fee will be deposited
Mira Vista K-8 Relocatable Classroom	Developer Fees	\$400,000	Funding is available
Verde K-8 Relocatable Classrooms	Developer Fees	\$100,000	Funding is available
West County Mandarin School Facilities @ Pinole MS	Developer Fees	\$500,000	Funding is available
Transitional Kindergarten Facilities	Developer Fees	\$2,000,000	Funding is available

4. Designate the approximate dates on which this funding is expected to be deposited into the appropriate account or fund.

All funds identified in number 3 above are on deposit and available

Five Year Developer Fee Report

Fund 25 Capital Facilities (Developer Fee)	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue					
Developer Fee Collected	1,940,071.08	3,606,434.99	3,742,767.47	942,163.19	1,056,950.47
Interest Earned	47,820.68	122,427.38	262,727.54	215,623.05	51,506.33
Total Revenue	1,987,891.76	3,728,862.37	4,005,495.01	1,157,786.24	1,108,456.80
Expenditures					
Site Projects	728,009.21	1,483,744.69	330,101.52	2,220,963.76	2,836,851.25
Administrative Cost		108,193.05	112,283.02	28,034.93	26,732.50
Developer Fee & Future Development Mitigation Study	33,654.16	18,500.00	25,800.00	20,832.50	
Developer Fee Advertisement			981.00	1,983.60	
Developer Fee Consultant Services					3,408.75
Document Reproduction Services					201.35
DSA Inspector			1,320.00		
Legal Services	253.00	92.00			1,855.91
Local Agency Investment Fund Service Fee	41.00	68.00	100.00	86.00	27.00
Project Management			13,480.54	88,099.85	26,992.00
Total Expenditures	761,957.37	1,610,597.74	484,066.08	2,360,000.64	2,896,068.76
Over/(Under) Net Changes	1,225,934.39	2,118,264.63	3,521,428.93	(1,202,214.40)	(1,787,611.96)
Beginning Balance	5,550,869.89	6,776,804.28	8,895,068.91	12,416,497.84	11,214,283.44
Ending Balance	6,776,804.28	8,895,068.91	12,416,497.84	11,214,283.44	9,426,671.48

Site Project Detail

Collins ES Portable Restroom	24,869.20
Fairmont ES Kinder/Library Relocatable Building	236,895.00
Madera ES Kinder Relocatable Building	101,189.84
Caliber Charter Relocatable Building	365,055.17
FY 2016-17 Site Project Detail	728,009.21
Fairmont ES Kinder/Library Relocatable Building	267,572.43
Madera ES Kinder Relocatable Building	350,403.74
West County Mandarin School Facilities	14,185.00
RCP Charter Relocatable Building	214,324.74
Caliber Charter Relocatable Building	637,258.78
FY 2017-18 Site Project Detail	1,483,744.69
Fairmont ES Campus Expansion	78,207.53
Montalvin K-8 Expansion	152,376.41
West County Mandarin School Facilities	96,622.67
RCP Charter Relocatable Building	2,894.91
FY 2018-19 Site Project Detail	330,101.52
Fairmont ES Campus Expansion	824,131.76
Montalvin K-8 Expansion	846,602.00
Ohlone ES Kinder Portable Purchase	135,488.00
Michelle Obama Campus Replacement	410,522.00
Invictus Charter Campus Expansion	4,220.00
FY 2019-20 Site Project Detail	2,220,963.76
Fairmont ES Campus Expansion	573,116.00
Michelle Obama Campus Replacement	2,148,314.01
West County Mandarin @ Pinole MS	5,500.00
Invictus Charter Campus Expansion	97,571.24
Voices Charter Campus Expansion	12,350.00
FY 2020-21 Site Project Detail	2,836,851.25