

**14-15-5**  
**RESOLUTION OF THE GOVERNING BOARD OF THE**  
**DUNSMUIR JOINT UNION HIGH SCHOOL DISTRICT**  
**REGARDING ACCOUNTING OF DEVELOPMENT FEES**  
**FOR 2013-2014 FISCAL YEAR**  
**IN THE FOLLOWING FUND OR ACCOUNT:**  
**Fund 25 – The Developer Fee 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 Resolution 07-08-10, and is 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 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: Fund 25, the Developer Fee 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, 2012, 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 copy of this Resolution (along with Exhibit A which is hereby incorporated by reference into this Resolution) was made available to the public on November 21, 2014. 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. Draft Resolution, Exhibit and meeting notice were posted on the District Web Site.
- E. 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 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 2013-2014 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 2013-2014 Fiscal Year, the purpose of the fees is to extend the useful life of the existing school building through modernization and reconstruction. The authorization to justify modernization and reconstruction of school facilities and extend the useful life of existing schools is contained in Education Code Section 17620.
- 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 2013-2014 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;

**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, \_\_\_\_\_, Clerk of the Governing Board of the Dunsmuir Joint Union High School District of Siskiyou 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 10th day of December, 2014, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Clerk of the Board  
of the Dunsmuir Joint Union High School District  
of Siskiyou County, California

**APPENDIX A**

**Revenue and Expense Detail for Board Review**

14-15-5

**To Resolution regarding accounting of Developer Fees**

**for fiscal year 2013/2014**

**For Fund 25 - Developer Fee Fund (the "Fund")**

10/23/2009	McGraw	Shasta County	1,350.12		
interest			16.60		
			1,366.72	09/10	
10/7/2010	returned	Shasta County	(506.84)		
interest			15.54		
			(491.30)	10/11	
8/8/2011	Smith	Dunsmuir	1,515.89		
8/8/2011	Ricki	Shasta County	802.72		
6/30/2012	Breska	Shasta County	760.97		
interest			23.02		
			3,102.60	11/12	
10/3/2012	Kovich	Shasta County	1,230.74		
11/16/112	Haas	Shasta County	6,600.02		
interest			30.88		
paid to Fund 35 Modernization			(2,317.00)		
			5,544.64	12/13	
	Turner		1,073.95		\$ 9,522.66 ending fund equity 12/13 actuals
	Snyder		3,182.27		
interest			51.10		
			4,307.32	13/14	\$ 13,829.98 ending fund equity 13/14 actuals
To date	11/21/14				
11/7/2014	Shipman		1,666.76		
interest			30.95		
			1,697.71	14/15	\$ 15,527.69

Developer Fee Justification Study Jack Schreder & Associates March 25, 2008

\*SAB approval January 22, 2014 new rates

	Commercial	Residential
Currently	2.97	0.47
*State Approved	3.36	0.54

NOTE Fees subject to District's determination that a particular project is exempt from all or part of these fees

Justification Report would need to be updated and a new Resolution adopted in order to levy the increased allowable fees.

Estimate for new study \$2,800

Per current Level I Developer Fee Study for Dunsmuir Joint Union High School District March 28, 2008

Reconstruction Needs : Interior Lights, replace light switches, replace gym bleachers

## GOVERNMENT CODES

### § 66001. Fee as condition of approval; agency requirements

(a) In any action establishing, increasing, or imposing a fee as a condition of approval of a development project by a local agency, the local agency shall do all of the following:

(1) Identify the purpose of the fee.

(2) Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in [Section 65403](#) or [66002](#), may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the public facilities for which the fee is charged.

(3) Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

(4) Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

(b) In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

(c) Upon receipt of a fee subject to this section, the local agency shall deposit, invest, account for, and expend the fees pursuant to [Section 66006](#).

(d)(1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identify the purpose to which the fee is to be put.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

(C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.

(2) When findings are required by this subdivision, they shall be made in connection with the public information required by subdivision (b) of [Section 66006](#). The findings required by this subdivision need only be made for moneys in possession of the local agency, and need not be

made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date. If the findings are not made as required by this subdivision, the local agency shall refund the moneys in the account or fund as provided in subdivision (e).

(e) Except as provided in subdivision (f), when sufficient funds have been collected, as determined pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of [Section 66006](#), to complete financing on incomplete public improvements identified in paragraph (2) of subdivision (a), and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon. By means consistent with the intent of this section, a local agency may refund the unexpended revenues by direct payment, by providing a temporary suspension of fees, or by any other reasonable means. The determination by the governing body of the local agency of the means by which those revenues are to be refunded is a legislative act.

(f) If the administrative costs of refunding unexpended revenues pursuant to subdivision (e) exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published pursuant to [Section 6061](#) and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected subject to this chapter and which serves the project on which the fee was originally imposed.

(g) A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.

#### **§ 66006. Local agency improvement fees; public availability of account or fund information**

(a) If a local agency requires the payment of a fee specified in subdivision (c) in connection with the approval of a development project, the local agency receiving the fee shall deposit it with the other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the local agency, except for temporary investments, and expend those fees solely for the purpose for which the fee was collected. Any interest income earned by moneys in the capital facilities account or fund shall also be deposited in that account or fund and shall be expended only for the purpose for which the fee was originally collected.

(b)(1) For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

(A) A brief description of the type of fee in the account or fund.

(B) The amount of the fee.

(C) The beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) 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.

(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) of subdivision (a) of [Section 66001](#), and the public improvement remains incomplete.

(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.

(H) The amount of refunds made pursuant to subdivision (e) of [Section 66001](#) and any allocations pursuant to subdivision (f) of [Section 66001](#).

(2) The local agency shall review the information made available to the public pursuant to paragraph (1) at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public, as required by this subdivision. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the local agency for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

(c) For purposes of this section, "fee" means any fee imposed to provide for an improvement to be constructed to serve a development project, or which is a fee for public improvements within the meaning of subdivision (b) of [Section 66000](#), and that is imposed by the local agency as a condition of approving the development project.

(d) Any person may request an audit of any local agency fee or charge that is subject to [Section 66023](#), including fees or charges of school districts, in accordance with that section.

(e) The Legislature finds and declares that untimely or improper allocation of development fees hinders economic growth and is, therefore, a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this section shall supersede all conflicting local laws and shall apply in charter cities.

(f) At the time the local agency imposes a fee for public improvements on a specific development project, it shall identify the public improvement that the fee will be used to finance.