

**COLD SPRING SCHOOL DISTRICT  
RESOLUTION NO. 2017/XX**

**ACCEPTING THE REPORT OF INFORMATION FOR CAPITAL FACILITIES FEES FOR  
THE 2014-15 AND 2015-16 FISCAL YEARS, AND FINDINGS THEREON**

**WHEREAS**, the Cold Spring Unified School District (“District”) has received and expended reportable capital school facilities fees paid on new commercial and industrial construction, new residential construction and other residential construction as authorized pursuant to Education Code section 17620, et. seq. and Government Code section 65995, et. seq. (“Developer Fees”); and

**WHEREAS**, said Developer Fees have been deposited in a separate capital facilities account (“Capital Facilities Fund”) pursuant to Government Code section 66006, subdivision (a), in a manner to avoid commingling of Developer Fees with other revenues and funds of the District, except for temporary investments; and

**WHEREAS**, said Developer Fees expended for the sole purpose for which they were collected; and

**WHEREAS**, Government Code section 66006, subdivision (b)(1), provides that the District shall, within 180 days after the last day of each fiscal year, make available to the public the following information regarding Developer Fees 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 the 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 Government Code section 66001, subdivision (a)(2), 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; and
- H. The amounts of refund made pursuant to Government Code section 66001, subdivision (f); and

**WHEREAS**, Government Code section 66001, subdivision (d), provides that for the fifth fiscal year following the first deposit into the account or fund of Developer Fees, and every five years thereafter, the District 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 Government Code section 66001, subdivision (a)(2); and
- D. Designate the approximate dates on which the funding referred to in Government code section 66001, subdivision (d)(1) (C), is expected to be deposited into the appropriate account or fund; and

**WHEREAS**, pursuant to Government Code section 66001, subdivision (e), except as otherwise provided by law, when sufficient funds have been collected, as determined pursuant to Government Code section 66006, subdivision (b)(1)(F), to complete financing on an incomplete public improvement identified in Government Code section 66001, subdivision (a)(2), and the public improvements remain incomplete, the District must identify, within 180 days of the determination that sufficient funds have been collected, an appropriate date by which the construction of the public improvements will be commenced, or must refund to the then current record owner or owners of the lots or units, as identified on the last equalized assessment role, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon; and

**WHEREAS**, pursuant to Government Code section 66001, subdivision (d), those findings required by that section must be made in connection with the public information required by Government Code section 66006, subdivision (b); and

**WHEREAS**, pursuant to Government Code section 66006, subdivision (b)(2) provides that the District must review the information made available to the public pursuant to Section 66006 at a regularly scheduled public meeting occurring not less than 15 days after the information is made public; and

**WHEREAS**, that information required by Government Code sections 66001 and 66006, including but not limited to a report entitled the Developer Fee Report (“Public Report”), was made available to the public on or before March 24, 2017, more than 15 days prior to the regularly scheduled public meeting held on April 10, 2017 before the Governing Board of the Cold Spring Unified School District (“Board”); and

**WHEREAS**, notice of the availability of the Public Report was provided on or before March 24, 2017 to the extent required by Government Code section 66006, subdivision (b)(2); and

**WHEREAS**, the Public Report was presented to the Board at its duly noticed public meeting of April 10, 2017.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of the Cold Spring Unified School District receives, incorporates by reference, approves and adopts the Public Report;

**AND BE IT FURTHER RESOLVED** that the Board makes the following findings:

1. That the above recitals are true and correct.
2. That, pursuant to Government Code section 66001, subdivision (d) and Government Code section 66006, subdivisions (b)(1) and (b)(2), the District has made available to the public and to the Board the requisite information and proposed findings concerning Developer Fees received, deposited, invested and expended by the District.
3. That the Board at its regularly scheduled public meeting of January 13, 2014, has publicly reviewed the following information as contained in the Public Report pursuant to Government Code section 66006, subdivision (b)(1), as required by Government Code section 66006, subdivision (b)(2):
  - 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 the 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 Government Code section 66001, subdivision (a)(2), 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; and
  - H. The amount of refunds made pursuant to Government Code section 66001, subdivision (e), and any allocations pursuant to Government Code section 66001, subdivision (f).
4. That the findings set forth in the Public Report as provided by Government Code section 66001, subdivision (d), regarding the following subjects are hereby adopted by the Board:
  - 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 Government Code 66001, subdivision (a)(2); and
  - D. Designate the approximate dates on which the funding referred to in Government Code section 66001, subdivision (d)(1)(C), is expected to be deposited into the appropriate account or fund.
5. That all Developer Fees have been received, deposited, invested and expended in compliance with all applicable laws, including but not limited to Education Code section 17620, et. seq., Government Code section 65995, et. seq. and Government Code section 66000, et. seq.
  6. That no refunds or allocations of Developer Fees are required pursuant to Government Code section 66001, subdivision (e).
  7. That the District is in compliance with the requirements of Government Code sections 66001 and 66006.

**APPROVED, PASSED and ADOPTED** by the Board of the Cold Spring Unified School District this 10th day of April, by the following vote:

AYES:

NAYS:

ABSENT:

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**COLD SPRING UNIFIED SCHOOL DISTRICT  
DEVELOPER FEE REPORT  
For the Period Ended June 30, 2016**

Information required by Government Code section 66006, subdivision (b) (1), regarding Developer Fees for the 2014-2015 and 2015-16 Fiscal Years:

**(A) Description of the type of fee in the fund:** On July 14, 2014 the Board adopted Resolution Number 2014/15-1 which established school Facility Fees as authorized by Education Code Section 17620 and Government Code Section 65995. A justification study was completed to document the district's need for the fee. The District charges no more than the maximum allowable Level 1 fee as approved by the State Allocation Board.

**(B) The Amount of the fee:** The Level 1 fee as of July 15, 2014 is \$3.36 per square foot for residential construction including additions which exceed 500 square feet and \$0.54 per square foot for commercial construction and senior housing. Per an agreement with the Santa Barbara Unified School District, the District's share of the fees is applied to 50% of the square footage for the new construction and Santa Barbara Unified School District collects fees on the other 50%. The District's needs justify the collection of the fees.

**(C) The beginning and ending amount of the Fund:** Beginning balance 7/1/2014 \$147,005.  
Ending balance 6/30/2016 \$210,362.

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

	<b>2014-15</b>	<b>2015-16</b>
<b>Developer fees collected</b>	\$10,685.54	\$27,343.01
<b>Mitigation fees collected</b>	\$28,051.48	\$21,297.36
<b>Interest earned</b>	\$573.74	\$852.23

**(E) Identification of each public improvement on which fees were expended including the total percentage of the cost of the public improvement that was funded with the fee:** In fiscal year 2014-15, \$12,863.58 was spent on play field restoration and \$733 was spent to prepare the developer fee justification study and publish notice in the local newspaper. In 2015-16, \$11,850.13 was spent on restoration of asphalt surfaces. The expenditures for both years are in accordance with the Board adopted fee resolution 2014/15-1.

**(F) Date of beginning of construction of public improvement:** In fiscal year 2014-15 work on the play fields was begun and completed in October 2014. In 2015-16, work was begun and completed in July 2015.

**(G) Description of each interfund transfer:** No interfund transfers were posted in either 2014-15 or 2015-16.

**(H) Refunds pursuant to subdivision (e) of section 66001:** There were no refunds requested or processed.

Information required by Government Code section 66001, subdivision (d) regarding the portion of the fund remaining unexpended:

- (A) Purpose to which the fee is to be put:** The Board of Trustees will determine through future action the use of the remaining fund balance in providing legally appropriate public improvement projects. There has been some discussion during regular board meetings of various potential projects.
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:** That relationship was established in the justification study and is determined by the County when the fees are assessed.
- (C) Sources and amounts of funding anticipated to complete financing in incomplete improvements identified in Government Code section 66001, subdivision (a)(2):** There are currently no incomplete public improvement projects.
- (D) The approximate dates on which the funding referred to in Government Code section 66001, subdivision (d)(1)(C) is expected to be deposited into the appropriate fund:** There is currently no identified funding to be deposited.