

**MARK WEST UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
AGENDA ITEM #**

Date of Meeting: December 9, 2025

Requested by: Renee Loeza

Type of item: (mark with an 'X')

	Consent
X	Action/Discussion
	Donation
	Information/Discussion
	Public Hearing
	Closed Session
	Report
	Handouts @ Board Meeting
	Presentations/Recognitions
	Board Study Session

Subject: Resolution #26-09, Developer Fees Annual Report – 2024-2025 Fiscal Year

Background:

Government Codes 66001(d) and 66006 (b) requires local agencies, including school districts, which are collecting development fees (including statutory school facilities fees and other impact mitigation payments) to provide an annual accounting of such fees and payments. A separate accounting should be provided for each type of fee payment, which is to say, for each separate account or fund into which those fees or payments were deposited. Each District collecting fees makes additional findings every five years for any fund in which those fees remain unexpended at the end of the fiscal year.

The Developer Fee Report has been available for public viewing since November 12, 2025.

Fiscal Impact:

Attachment(s): Yes; Resolution 26-09 with attachments

Recommendation: Approve as presented

**RESOLUTION OF THE GOVERNING BOARD OF THE
MARK WEST UNION SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2024-2025 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
Fund # 25 – 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 November 12, 2024, 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. 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 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, 2025, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings 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 filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on November 12, 2025. 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 filed a written request for it.
- 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 2024-2025 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 1 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)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 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 2;
- D. 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 2024-2025 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 as more specifically identified in Exhibit 2;
- E. 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 2024-2025 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 2;
- F. 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 2024-2025 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 2; and

- G. In reference to the last sentence of Government Code section 66001(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, _____, Clerk of the Governing Board of the Mark West Union School District of Sonoma 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 9th day of December, 2025, by the following Roll Call vote:

Trustee Azat:	_____
Trustee Burke:	_____
Trustee Lavin-Kendall:	_____
Trustee McKnight:	_____
Trustee Smith:	_____

Clerk of the Board of the Mark West Union School District
of Sonoma County, California

President of the Board of the Mark West Union School
District of Sonoma County, California

EXHIBIT 1

**RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-2025
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund # 25 (the "Fund")**

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.

\$5.17 per square foot of assessable space of residential construction; and \$0.84 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and an agreement with the district(s) sharing territory with the district, generally only 70% of the maximum fee specified above is distributed to this district.
- C. The beginning and ending balance of the Fund.

See Attachment A.
- D. The amount of the fees collected and the interest earned.

See Attachment A.
- 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.

See Attachment A.
- F. (i) 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.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report:

N/A.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction:

N/A.

- 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:

An authorized transfer out of Fund 25 in the amount of \$6,094.15 which represents 3% of funds collected in 2024-2025 was transferred to the General Fund for Administrative costs.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001, the number of persons or entities identified to receive those refunds, 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 2

**RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-2025
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund # 25 (the "Fund")**

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 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:

In the 2024-25 year, planning for the future Modernization projects at San Miguel Elementary and John B. Riebli Elementary commenced. The District worked with an architect and construction management firm in order to create plans to be submitted to the State for modernization funding. The District is currently seeking plan approval from DSA and CDE. Once the District applies and receives modernization funding from the State, the District's share of the modernization matching program will be funded in part by funds held in the Capital Facilities Fund #25.

- B. With respect to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:

- a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.

- b. The status of improvements identified when the fee was established are as follows:

The District is currently seeking plan approval from DSA and CDE. Once approved, funding applications will be submitted to OPSC. When the modernization matching funds are received by the State, the projects will proceed to the bid process.

- c. The following has been done since the fee was imposed:

Facility Needs Assessments have been performed. Plans have been created and are currently being submitted to DSA and CDE, and will subsequently be submitted to OPSC for modernization funding.

d. Future plans include:

Modernization to San Miguel Elementary and John B. Riebli Elementary schools.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

In addition to Capital Facilities Fund 25, funds to support these projects may come from any or all of the following:

Fund 40 – Special Reserve for Facilities Fund

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

Once the modernization matching funds are received by the State, the projects will proceed to the bid process. Developer Fee balances will be utilized to meet the District's matching portion of any state or federal funding received for this purpose. Funds from Fund 25 may be used for these construction or reconstruction projects.

ATTACHMENT A

MARK WEST UNION SCHOOL DISTRICT REPORT ON DEVELOPER FEES 2024-2025

Developer Fees Information Summary:

Assembly Bill 2926 (1986) grants school district governing boards the authority to impose developer fees. This authority is codified in Government Code Section 53080 which states in part "...the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities."

The statutory fees charged by the Mark West Union School District in 2024-25 are \$5.17 per square foot of residential construction and \$0.84 per square foot of commercial and industrial construction as approved by the Board of Trustees on November 12, 2024 and that took effect as of January 11, 2025. The Mark West Union School District splits its fees with the Santa Rosa High School District. The Mark West District collects 70% (\$3.62, \$0.59) of these fees and the Santa Rosa High School District collects 30% of *their statutory* fees.

The State Allocation Board (SAB) will recalculate and approve updated rates at its January 2026 meeting pursuant to Government Code Section 65995 (b)(3) which provides that the maximum developer fee be adjusted every two years by the change in the Class B Construction Cost Index. A new Justification Study will be performed at that time, and the new rates will be presented to the Board at a subsequent Regular Board Meeting. If approved, the revised rates will take effect 60 days after Board approval.

The fees collected are to be used by the school district for any costs associated with the construction or reconstruction of school facilities and may be used by the district to pay bonds, notes, loans, leases or other installment agreements for temporary as well as permanent facilities as well as furniture and equipment.

POSTED: 11/12/2025

**MARK WEST UNION SCHOOL DISTRICT
REPORT ON DEVELOPER FEES
2024-2025**

**2024-2025
FINANCIAL DATA**

REVENUES

Beginning Balance on July 1, 2024	\$	1,289,684.75
Fees Collected		
Residential/Mitigation Fees:	\$	57,040.73
TUBB's Fire	\$	19,237.74
Refund fee		
Commercial:	\$	126,859.84
Interest	\$	52,522.22
Fair Market Value Adjustment	\$	16,311.00
TOTAL INCOME:	\$	271,971.53

TOTAL FUNDS AVAILABLE: \$ 1,561,656.28

EXPENDITURES

2024-2025 WCTA new facilities fee		
Special Education Transportation	\$ -	\$ 19,032.88
Allowable 3% tranfer out for Administration costs (due to increased activity from the TUBB's fire)		\$ 6,094.15
Sonoma Media -Advertisement for fee increase		\$ 302.00
Professional Consultants:		
Jack Schreder -		
Developer Fee Study	\$	5,773.00
Funding Determination and Consult for future Modernization Projects	\$	8,186.25
Quattrocchi Kwok Architects-		
Facility Needs Assessment	\$	1,796.33
Cumming Management Group-		
Facility Needs Assessment	\$	2,816.00
Architect Fees:		
Quattrocchi Kwok Architects-		
San Miguel Modernization Project (developer fees fund 52% of project)	\$	73,610.04
John B. Riebli Modernization Project (developer fees fund 52% of project)	\$	130,838.12
Project Management:		
Cumming Management Group-		
San Miguel Modernization Project (developer fees fund 52% of project)	\$	22,199.25
John B. Riebli Modernization Project (developer fees fund 52% of project)	\$	23,284.48
Planning Consultants:		
Brelje & Race Consulting Engineers	\$	5,616.00
Planning Fees:		
Division of the State Architect	\$	8,976.33

TOTAL EXPENDITURES: \$ 308,524.83

ENDING BALANCE AS OF JUNE 30, 2025: \$ 1,253,131.45

POSTED: 11/12/2025

Attachment B
FIVE YEAR DEVELOPER FEE REPORT
Mark West Union School District

Year	Developer Fees Collected/Interest	Fair Market Value	Developer Fees Spent	Balance Forward
				534,150
2019/2020	279,254	0	33,332	780,072
2020/2021	198,273	0	22,370	955,975
2021/2022	217,038	-39,423	29,809	1,103,781
2022/2023	133,624	-3,072	23,948	1,210,385
2023/2024	128,227	24,262	73,190	1,289,685
2024/2025	255,661	16,311	308,525	1,253,131