DUNHAM SCHOOL DISTRICT

TO: Board of Trustees and Superintendent Larson
FROM: Sarah Lampenfeld, SCOE Fiscal Support Service Provider
DATE: November 9, 2026
MEETING DATE: December 8, 2026

ITEM: **CONSIDERATION OF APPROVAL OF RESOLUTION #2926-2027-06 IN THE MATTER OF DEVELOPER FEES**

BACKGROUND INFORMATION:
Government Code Section 66006 imposes detailed requirements on public agencies that levy development fees. This section requires each district collecting developer fees to make an annual accounting of the fees available to the public by December 27, 2026. The governing board must then review the annual accounting at its next regularly scheduled meeting, at least 15 days after the accounting was made available to the public.

The accounting disclosure and draft Resolution were initially made available for public viewing on November 3, 2026, and also were made available via mailing upon written request.

CURRENT CONSIDERATION:
As of June 30, 2026, the available Developer Fee fund balance was $31,525. During the 2025-26 fiscal year, the district collected $895 in interest and $4,109 in fees, reported a Fair Market Value adjustment of -$140, and expended zero.

Attached is Resolution #2926-2027-06, a Resolution Regarding Accounting of Development Fees, related to statutory fees collected under Education Code Section 17620. The maximum amount allowed by the State of California for developer fee collection is $5.17/square foot for residential space and $0.84/square foot for commercial/industrial space. Dunham shares its fees with Petaluma Joint High School District. Dunham currently collects 54% of the $3.20 total fee levied, or $1.73 per square foot for residential and $.28 per square foot for commercial. There is no fee for residential construction less than 500 square feet. Note: New study approved October 2026.

RECOMMENDATION:
The School Board is respectfully requested to approve Resolution #926-2027-0 regarding developer fee accounting.

ATTACHMENTS:
Yes

RESOLUTION OF THE GOVERNING BOARD OF THE DUNHAM SCHOOL DISTRICT REGARDING ACCOUNTING OF DEVELOPMENT FEES FOR 2025-2026 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

(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 April 23, 2012 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 (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, 2026, 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 10, 2026. 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 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 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, _____, _____ of the Governing Board of the Dunham Elementary 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 8th day of December 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____ of the Board

of the Dunham Elementary District of Sonoma County, California

Exhibit 1
ATTACHMENT TO RESOLUTION REGARDING
ACCOUNTING FOR DEVELOPER FEES FOR THE FISCAL YEAR 2025-26
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND (FUND 25)

Dunham Elementary District

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

A: Status of School Facilities Fees:

B: $1.73 per square foot of assessable space of residential construction; and $.28 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 54% of the maximum fee of $3.20* per square foot is distributed to the district, while the high school district collects 46% of the maximum fee.

C: Beginning Balance 7/01/2025	$	26,662
D: Fees Collected and the Interest earned:		
Mitigation Fees	$	4,109
Interest	$	895
FMV adjustment		-140
Total Revenue	$	4,864
E: Expenditures:	$	0
Total Expenditures	$	0
Ending Balance 6/30/2025	$	31,525

F: N/A
G: N/A
H: N/A

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 6601.
* High School District is now based on $5.17, due to justification study. However, elementary districts must conduct their own study to increase the fee.

Exhibit 2
MULTI-YEAR DEVELOPER FEE REPORT
Dunham Elementary District

Year	Developer Fees Collected/Interest	Developer Fees Spent	Ending Balance
2020/2021	39	0	5,106
2021/2022	3,287	0	8,393
2022/2023	5,424	0	13,817
2023/2024	8,061	0	21,878
2024/2025	4,784	0	26,662
2025/2026	4,864	0	31,526

A.With respect to only that portion of the Fund remaining unexpended at the end of the 2025-2026 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: These facilities include classroom facilities, modernization and expansion of existing school sites, and related instructional support facilities, as identified in the District's School Facilities Fee Resolution and supporting facilities documentation.

B.With respect to that portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged. Residential development within the District generates additional student enrollment and increases the demand for classroom capacity and related school facilities. The District continues to evaluate enrollment trends, residential development, and facility needs to ensure adequate facilities are available to accommodate existing and future students. Future plans include identifying and prioritizing facility improvements, classroom expansion, modernization, and other school facility projects necessary to accommodate enrollment growth resulting from development within the District.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, the sources and amounts of funding anticipated to complete financing for any incomplete improvements identified in paragraph A above are as follows: The remaining balance in Fund 25, together with future developer fee collections, is anticipated to provide funding for the identified school facility improvements. No additional funding sources are currently anticipated.

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2025-2026 Fiscal Year, the remaining balance in Fund 25 is currently on deposit. Future developer fees are expected to be deposited into Fund 25 as collected from future development activity.