# RESOLUTION #25-07

# NORRIS SCHOOL DISTRICT

## EXHIBIT A
## TO RESOLUTION REGARDING
## ANNUAL ACCOUNTING OF DEVELOPMENT FEES
## FOR FISCAL YEAR 2024-2025
## FOR THE FOLLOWING FUND OR ACCOUNT:
## SCHOOL FACILITIES FUND - 25

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

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

This fund is a Capital Facilities Fund and is used primarily to account separately for monies received from fees levied on developers (Mitigation/Developer Fees) as a condition of approving a development. Interest earned in the Capital Facilities Fund is restricted to that fund. Expenditures are restricted to the purpose of building new or maintaining existing capital facilities.

School Facilities Fund 25

B. The amount of the fee.

Statutory School Fees (also known as “Level 1 fees”) are levied on new commercial/ industrial development. In the fiscal year beginning July 1 2023 through June 30, 2024, the Level 1 fee for new commercial/industrial development was $ 0.84 per square foot.

In addition, Level fees are levied on remodeling and additions to existing residential buildings. In the fiscal year beginning July 1, 2023 through June 30, 2024, the Level 1 fee for new residential development was $5.17 per square foot.

Alternative School Fees (also known as “Level 2 fees”) are levied on new residential development that is constructed within Norris School District boundaries and outside of the District’s Mello-Roos Community Facilities District No. 92-1. In the fiscal year beginning July 1, 2024 through June 30 2025, the Level 2 fee for new residential development was $3.88 per square foot.

C. The beginning and ending balance of the Fund.

| | |
|---|---|
| Beginning Balance: | $1,123,183.90 |
| Ending Balance: | $1,180,880.99 |

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

| | |
|---|---|
| Fees Collected: | $25,995.16 |
| Interest Earned: | $32,156.85 |

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.

**$454.92 of expenditures occurred in the 2024-2025 under resource 5800 for Professional Consulting Fees/Operational Expenditures**

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) subdivision (a) of section 66001, and the public improvement remains incomplete:

**Funds are being collected for the future construction of Elementary #5. This school site was delayed due to slower than expected student growth and the economic slowdown caused by the COVID-19 pandemic. Enrollment growth began to increase again in the 2021-2022 school year and continues to grow into 2024-2025. Elementary #5 is slated to open August of 2028 and construction will begin Summer of 2026. The school is expected to open with 700 students.**

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G. 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:

**No loans were made in 2024-2025.**

H. The amount of refunds made pursuant to subdivision (e) of section 66001 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.**

# RESOLUTION # 25-07
# NORRIS SCHOOL DISTRICT

## EXHIBIT B
## TO RESOLUTION REGARDING
## ANNUAL ACCOUNTING OF DEVELOPMENT FEES
## FOR FISCAL YEAR 2024-2025
## FOR THE FOLLOWING FUND OR ACCOUNT:
## SCHOOL FACILITIES FUND 25

Per Government Code section 66001(d) (1)-(4) as indicated:

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 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:

B. See section 3.D of the Resolution.

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:

**All money collected in 2024-2025 that was not earmarked for County administration fees will be applied to the project identified in Exhibit B, section A. of this resolution, as needed to finish the project.**

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: **2024-2025**

# RESOLUTION #25-07

# NORRIS SCHOOL DISTRICT

# RESOLUTION OF THE GOVERNING BOARD OF THE NORRIS SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2024-2025 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT: SCHOOL FACILITIES FEES FUND 25

(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 January 8, 2025, 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:

   School Facilities Fund 25;

   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 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 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 on November 21, 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 requested 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 this report 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 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 this report;

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 2024-2025 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d) (3), 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 are identified in this report;

F. In reference to Government Code section 66001(d)(4), 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 this report; 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 connection with 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, Cy Silver, Secretary of the Governing Board of the Norris School District of Kern 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, 2025, by the following vote:

Names of Board Member(s)

AYES:

NOES:

ABSENT:

_______________________________________

Cy Silver
Secretary of the Board of Trustees
Norris School District
Kern County, California

**NOTICE OF AVAILABILITY FOR PUBLIC REVIEW OF ACCOUNTING OF DEVELOPER FEES**

**FOR 2024-2025 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT: FUND 25**

As required by Government Code section 66006(b)(2) the Norris School District is required to have an Accounting for Developer Fees Report available for public review no less than 15 days prior to the next regularly scheduled public meeting to review the information and adoption of a Resolution regarding the accounting.

Resolution No.25-07: Annual and Five-Year Accounting of Developer Fees for 2024-2025 Fiscal Year in the Following Fund or Account 25, will be presented to the Norris School District Board of Trustees for approval during the December 10, 2025, Board Meeting. A public review and hearing will be held prior to taking action.

The 2024-2025 fiscal year report as it pertains to the Developer Fees-Fund 25 is available for review starting November 21, 2025 until December 10, 2025. This document can be reviewed at the Norris School District Office located at 6940 Calloway Dr, Bakersfield, CA or on the District's website at www.norris.k12.ca.us