
OAKLAND UNIFIED SCHOOL DISTRICT

Annual and Quinquennial Developer Fee
Report for the 2017/2018 Fiscal Year

December 4, 2018

INTRODUCTION

In compliance with the reporting requirements of Sections 66001(d)(1) and 66006(b) of the Government Code, Oakland Unified School District (District) hereby presents the following information for the 2017/2018 fiscal year:

Sections 66001(d)(1) and 66006(b) requires that a local agency that imposes and collects fees in connection with the approval of a development project shall within 180 days after the last day of each fiscal year, make available to the public information on the fees for the fiscal year. For the fifth year following the first deposit into the developer fee fund, and every five years thereafter, the local agency shall furnish a report with respect to that portion of the fund remaining unexpended, whether committed or uncommitted.

The School district is required to provide under the Government Code the following information on Reportable Fees for the prior fiscal year.

- a) Amounts Collected
- b) Amount of Interest earned
- c) Amounts spent on projects to accommodate additional enrollment from new residential and commercial/Industrial development.

I. ANNUAL ACCOUNTING FOR THE FISCAL YEAR ENDED JUNE 30, 2018

A. Description of the Type of Fees

The developer fees represent school impact fees, known as Level 1 fees, collected on behalf of the District by the City of Oakland, Planning & Building Department – Bureau of Building for construction development activity.

B. The Amount of Fees

Following the adoption of the District Board resolution no.1617-0026 on August 10, 2016, the level 1 fee imposed on new residential and commercial development projects was increased as follows;

- a. \$3.48 per square foot of assessable space for new residential construction, including new residential projects, manufactured homes and mobile homes as authorized under Education Code Section 17625, and including residential construction or reconstruction other than new construction where such construction or reconstruction results in an increase of assessable space, as defined in Government Code Section 65995, in excess of 500 square feet

- b. \$0.56 per square foot of assessable space for new residential construction used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1596.2 of the Health and Safety Code or a multi-level facility as described in paragraph 9 of subdivision (d) of Government Code Section 15432, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments Act of 1988
- c. \$0.56 per square foot of covered and enclosed space for commercial/industrial development

C. Financial Summary

Beginning Fund Balance as of July 1, 2017	\$ 16,479,481
Developer Fees	\$ 15,437,186
Interest Earned	\$ 194,691
Other Adjustments	\$ 29,175
Expenditures	<u>(\$ 28,216)</u>
Ending Fund Balance as of June 30, 2018	<u>\$ 32,112,315</u>

D. Public Improvements on Which Fees Were Expended

Public Improvement Project	Amount Expended	Total Percentage of the Cost funded with Developer Fees
West Oakland Middle - Lowell	\$ 272	100 %
Ralph Bunche CTE Culinary	\$ 21,100	55 %
Other Developer Fee Expense	\$ 6,844	100 %

E. Approximate Date by Which Incomplete Projects Will Commence

At the close of fiscal year 2017/2018, the District has determined that it will have sufficient funds to supplement the financing of the following projects in fiscal year 2018/2019:

Project	Estimated Commencement Date
Madison Park Expansion	Ongoing
Glenview Elementary	Ongoing
Fremont High School	Ongoing
Castlemont High School Turf	Ongoing

F. Description of Inter-fund Transfers or Loans made from the Account.

There were no inter-fund transfers or loans made during this period.

G. Refunds

No refunds were made pursuant to subdivision (e) of Section 66001 during this period.

II. QUINQUENNIAL ACCOUNTING FOR THE FISCAL YEAR ENDED - JUNE 30, 2018.

A. Purpose for fee

The fees were collected to provide adequate school facilities for the students generated as a result of residential and commercial/industrial development in the District. The fees are to be used to finance the construction and reconstruction of school facilities, or to purchase or lease interim school facilities pending the construction of permanent facilities or to purchase or lease land for school facilities.

B. Relationship between the Fee and the Purpose for which it is Charged

There is a reasonable relationship between the projects upon which the fees are charged and the need for the construction or reconstruction of school facilities. Future residential development will cause new families to move into the District and consequently will increase the student’s population in the District and consequently the district’s need to house them. Commercial/industrial development will also attract additional workers to the District. Because some of those workers will have school-age children, commercial development will generate additional students in the District. As explained in the 2016 School Facility Fee Justification Report, adequate school facilities do not exist for these students. In order to provide facilities for students from future developments, the District plans to direct sustainable and efficient use of resources in support of full service community schools, facility modernizations and seismic safety upgrades throughout the District.

C. Sources and Amounts of Funding Anticipated to Complete Financing of Incomplete Improvements

Project	Reportable Fees	Bond Funds
Madison P ark Expansion	\$ 12,400,000	\$ 26,000,000
Glenview Elementary	\$ 10,000,000	\$ 48,800,000
Fremont High School	\$ 12,400,000	\$ 120,800,000
Castlemont High School Turf	\$ 600,000	\$ 5,400,000

D. Approximate Dates on Which The Funding Referred to in Section II(C) is Expected to be Available

Project	Reportable Fees	Bond Funds
Madison Park Expansion	Funds Available	Funds Available
Glenview Elementary	Funds Available	Funds Available
Fremont High School	Summer 2019	March 2019
Castlemont High School Turf	Summer 2019	March 2019

Developer Fee - Five Year Fund Balance Summary

	FY 2013/2014	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/2018
Beginning Fund Balance	\$ 2,859,001	\$ 2,297,520	\$ 2,209,328	\$ 6,434,549	\$ 16,479,481
Total Revenue	\$ 1,508,211	\$ 3,048,362	\$ 5,681,255	\$ 10,852,541	\$ 15,437,186
Interest	\$ 8,058	\$ 6,873	\$ 16,516	\$ 53,172	\$ 194,691
Expense	\$ (2,077,750)	\$ (3,139,467)	\$ (1,472,550)	\$ (868,961)	\$ (28,216)
Adjustments	\$ -	\$ (3,960)	\$ -	\$ 8,180	\$ 29,173
Ending Fund Balance	\$ 2,297,520	\$ 2,209,328	\$ 6,434,549	\$ 16,479,481	\$ 32,112,315

Five Year Expenditures Summary

Project	FY 2013/14 Expenditure	FY 2014/15 Expenditure	FY 2015/16 Expenditure	FY 2016/17 Expenditure	FY 2017/18 Expenditure	5 Year Cumulative Expenditure
Castlemont Fire Alarm	\$ -	\$ 48,861	\$ -	\$ -	\$ -	\$ 48,861
Cole Portable Installation	\$ 198	\$ 515	\$ -	\$ -	\$ -	\$ 713
La Escuelita Ed. Center	\$ 388,990	\$ 2,002,972	\$ (0)	\$ -	\$ -	\$ 2,391,962
Facilities Planning	\$ 1,533,096	\$ 1,084,818	\$ 867,048	\$ 411,293	\$ 6,844	\$ 3,903,099
Frick Intrusion Alarm	\$ 7,545	\$ -	\$ -	\$ -	\$ -	\$ 7,545
Garfield ES Communication System	\$ 126,928	\$ -	\$ -	\$ -	\$ -	\$ 126,928
Glenview Portable Replacement	\$ 19,054	\$ -	\$ -	\$ -	\$ -	\$ 19,054
Oakland International HS Permits & Inspections	\$ 1,938	\$ 2,300	\$ 440	\$ -	\$ -	\$ 4,678
West Oakland Middle - Lowell	\$ -	\$ -	\$ 605,061	\$ 445,454	\$ 272	\$ 1,050,787
Ralph Bunche CTE Culinary Kitchen	\$ -	\$ -	\$ -	\$ 10,550	\$ 21,100	\$ 31,650
State Portable Calvin Simmons	\$ -	\$ -	\$ -	\$ 1,663	\$ -	\$ 1,663
Total	\$ 2,077,750	\$ 3,139,466	\$ 1,472,549	\$ 868,961	\$ 28,216	\$ 7,586,941

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