

Board Office Use: Legislative File Info.	
File ID Number	20-2536
Introduction Date	2/12/2021
Enactment Number	21-0265
Enactment Date	2/24/2021 er



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Cover Memorandum

To Board of Education

From Facilities Committee
Gary Yee, Chairperson
Benjamin “Sam” Davis
Clifford Thompson

Meeting Date February 24, 2021

Subject Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year

Action Adopt the Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year (“Report”)

Background Government Code sections 66001(d)(1) and 66006(b) requires that a local agency—such as OUSD—that imposes and collects fees in connection with the approval of a development project make information on such fees available to the public. These statute also require the local agency produce a report with respect to any funds that remain unexpended, whether committed or uncommitted, and that such reports be produced every five years.

Discussion The developer fees currently assesses on behalf of the District (by the City of Oakland) are school impact fees, known as Level 1 fees. These fees are levied pursuant to Board Resolution No. 1617-0026, which was adopted on August 10, 2016. The fees assessed are:

- \$3.48 per square foot of assessable space for new residential construction, including new residential projects, manufactured homes and mobile homes, and including residential construction or reconstruction other than new construction where such construction or reconstruction results in an increase of assessable space in excess of 500 square feet
- \$0.56 per square foot of assessable space for new residential construction used exclusively for the housing of senior citizens, 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
- \$0.56 per square foot of covered and enclosed space for commercial/industrial development

The Report further provides a financial summary for the 2019-20 fiscal year (e.g., ending fund balance as of June 30, 2020 was \$5,464,801) as well as a list of the public improvements on which fees were expended.

Finally, the Report includes the required five-year summary and the associated findings.

On February 12, 2021, the Report was considered by the Facilities Committee, which approved moving it to the full Board with a recommendation to approve it.

Fiscal Impact There is no fiscal impact from adopting the Report itself. As noted in the Report, however, the total fees collected in 2019-20 were \$3,663,831.

Attachment Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year

Board Office Use: Legislative File Info.	
File ID Number	20-2536
Introduction Date	2/12/2021
Enactment Number	--
Enactment Date	--



Cover Memorandum

To Facilities Committee

From Kyla Johnson-Trammell, Superintendent
 Lisa Grant-Dawson, Chief Business Officer
 Tadashi Nakadegawa, Deputy Chief, Facilities Planning and Management

Meeting Date February 12, 2021

Subject Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year

Action Recommend approval to the full Board of the Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year (“Report”)

Background Government Code sections 66001(d)(1) and 66006(b) requires that a local agency—such as OUSD—that imposes and collects fees in connection with the approval of a development project make information on such fees available to the public. These statute also require the local agency produce a report with respect to any funds that remain unexpended, whether committed or uncommitted, and that such reports be produced every five years.

Discussion The developer fees currently assesses on behalf of the District (by the City of Oakland) are school impact fees, known as Level 1 fees. These fees are levied pursuant to Board Resolution No. 1617-0026, which was adopted on August 10, 2016. The fees assessed are:

- \$3.48 per square foot of assessable space for new residential construction, including new residential projects, manufactured homes and mobile homes, and including residential construction or reconstruction other than new construction where such construction or reconstruction results in an increase of assessable space in excess of 500 square feet
- \$0.56 per square foot of assessable space for new residential construction used exclusively for the housing of senior citizens, 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
- \$0.56 per square foot of covered and enclosed space for commercial/industrial development

The Report further provides a financial summary for the 2019-20 fiscal year (e.g., ending fund balance as of June 30, 2020 was \$5,464,801) as well as a list of the public improvements on which fees were expended.

Finally, the Report includes the required five-year summary and the associated findings.

Fiscal Impact There is no fiscal impact from adopting the Report itself. As noted in the Report, however, the total fees collected in 2019-20 were \$3,663,831.

Attachment Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year

OAKLAND UNIFIED SCHOOL DISTRICT

Annual and Five Year Developer Fee Report for the 2019/2020 Fiscal Year

December 5, 2020

Board Office Use: Legislative File Info.
File ID Number 20-2536
Introduction Date 2/12/2021
Enactment Number 21-0265
Enactment Date 2/24/2021 er

INTRODUCTION

In compliance with the reporting requirements of Sections 66001(d)(1) and 66006(b) of the Government Code, Oakland Unified School District hereby presents the following information for the 2019/2020 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 should 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 on 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
- 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, 2020

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, 2019	\$ 18,063,469
Developer Fees	\$ 3,663,831
Interest Earned	\$ 214,410
Other Adjustments	\$ 0
Expenditures	(\$ 16,476,910)
Ending Fund Balance as of June 30, 2020	<u>\$ 5,464,801</u>

D. Public Improvements on Which Fees Were Expended

Public Improvement Project	Developer Fees Expenses	Other Funds Expenses	Total Fiscal Year Expenses	Percentage Funded with Developer Fees
Fremont High School Replacement	\$ 272,150	\$ 45,297,120	\$ 45,569,270	0.60 %
Madison Middle School Expansion	\$ 6,197,544	\$ 2,607,877	\$ 8,805,421	70.38 %
Ralph Bunche CTE Culinary Academy	\$ 10,921	\$ 0	\$ 10,921	100 %
Glenview Elementary School Replacement	\$ 9,996,295	\$ 2,225,883	\$ 12,222,178	81.79 %

E. Approximate Date by Which Incomplete Projects Will Commence

At the close of fiscal year 2019/2020, the District has determined that it will have sufficient funds to supplement the financing of the following projects in fiscal year 2020/2021.

Project	Estimated Commencement Date
Madison Park Middle School Expansion	Ongoing
Glenview Elementary School Replacement	Ongoing
Fremont High School Replacement	Ongoing
Ralph Bunche CTE Culinary Academy	Ongoing

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

There were no loans made during this period.

G. Refunds

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

II. FIFTH YEAR ACCOUNTING FOR THE FISCAL YEAR ENDED - JUNE 30, 2020.

Government Code 66001 requires that for the fifth fiscal year and following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted.

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 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 Park Middle School Expansion	\$ 585,294	\$ 887,805
Glenview Elementary School Replacement	\$ 3,705	\$ 7,363,062
Fremont High School Replacement	\$ 124,844	\$ 51,241,734
Ralph Bunche CTE Culinary Academy	\$ 390,000	Not Applicable

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 Middle School Expansion	Funds Available	Funds Available
Glenview Elementary School Replacement	Funds Available	Funds Available
Fremont High School Replacement	Funds Available	Funds Available
Ralph Bunche CTE Culinary Academy	Funds Available	Not Applicable

Developer Fee - Five Year Fund Balance Summary					
For Period Ending June 30, 2020					
	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019	FY 2019/2020
Beginning Fund Balance	\$ 3,381,166	\$ 6,457,833	\$16,502,764	\$ 32,146,656	\$ 18,063,469
Total Revenue	\$ 5,697,771	\$10,905,711	\$15,642,936	\$ 7,307,794	\$ 3,878,241
Total Expense	\$ (2,621,104)	\$ (868,961)	\$ (28,216)	\$(21,390,981)	\$(16,476,910)
Adjustments	\$ -	\$ 8,180	\$ 29,173	\$ -	\$ -
Ending Fund Balance	\$ 6,457,833	\$16,502,764	\$32,146,656	\$ 18,063,469	\$ 5,464,800

Five Year Expenditures Summary:

Project	FY 2015/16 Expenditure	FY 2016/17 Expenditure	FY 2017/18 Expenditure	FY 2018/19 Expenditure	FY 2019/20 Expenditure	5 Year Cumulative Expenditure
Fremont HS Replacement	\$ -	\$ -	\$ -	\$ 12,003,006	\$ 272,150	\$ 12,275,156
Madison MS Expansion	\$ -	\$ -	\$ -	\$ 8,917,162	\$ 6,197,544	\$ 15,114,706
Fire Alarms-Districtwide	\$ 629,251	\$ -	\$ -	\$ -		\$ 629,251
Glenview ES Replacement					\$ 9,996,295	\$ 9,996,295
Oakland International HS Field Permits & Inspection	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 440
Prop 39 Charters-Lowell	\$ 605,061	\$ 445,454	\$ 272	\$ -	\$ -	\$ 1,050,787
Ralph Bunche CTE Culinary Academy	\$ -	\$ 10,550	\$ 21,100	\$ 267,428	\$ 10,921	\$ 309,999
3% Admin Fee Transfer to General Fund	\$ 169,631	\$ 323,798	\$ -	\$ 203,385	\$ -	\$ 696,814
Re-development RRMA Support	\$ 1,148,554	\$ -	\$ -	\$ -	\$ -	\$ 1,148,554
State Portable Calvin Simmons	\$ -	\$ 1,663	\$ -	\$ -	\$ -	\$ 1,663
Other Dev Fee Expenses	\$ 68,167	\$ 87,495	\$ 6,844	\$ -	\$ -	\$ 162,506
Total	\$ 2,621,104	\$ 868,961	\$ 28,216	\$ 21,390,981	\$ 16,476,910	\$ 41,386,171