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# OAKLAND UNIFIED SCHOOL DISTRICT

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## Annual and Five Year Developer Fee Report for the 2020/2021 Fiscal Year

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*December 23, 2021*

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## **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 2020/2021 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, 2021**

#### **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 five hundred (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, 2020	\$ 5,464,801
Developer Fees	\$ 5,843,828
Interest Earned	\$ 75,522
Expenditures	(\$ 643,439)
Ending Fund Balance as of June 30, 2021	<b><u>\$ 10,740,712</u></b>

### 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
Bella Vista CDC Fire & Intrusion Alarm	\$ 2,475	\$ 0	\$ 2,475	100 %
Madison Middle School Expansion	\$ 639,074	\$ 958,052	\$ 1,597,126	73 %
Westlake Middle School Intrusion Alarm	\$ 1,890	\$ 0	\$ 1, 890	100 %

#### **E. Approximate Date by Which Incomplete Projects Will Commence**

At the close of fiscal year 2020/2021, the District has determined that it will have sufficient funds to supplement the financing of the following projects in fiscal year 2021/2022.

<b>Project</b>	<b>Estimated Commencement Date</b>
Madison Park Middle School Expansion	Ongoing
Fremont High School Replacement	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, 2021.**

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 2020 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**

<b>Project</b>	<b>Reportable Fees</b>	<b>Bond Funds</b>
Madison Park Middle School Expansion	\$ 941,221	\$ 1,529,753
Glenview Elementary School Replacement	\$ 3,705	\$ 2,572,981
Fremont High School Replacement	\$ 124,844	\$ 27,008,673

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

<b>Project</b>	<b>Reportable Fees</b>	<b>Bond Funds</b>
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

Developer Fee - Five Year Fund Balance Summary For Period Ending June 30, 2021						
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Beginning Fund Balance	\$ 6,457,833	\$ 16,502,764	\$ 32,146,656	\$ 18,063,470	\$ 5,464,801	
Total Revenue	\$ 10,905,711	\$ 15,642,936	\$ 7,307,794	\$ 3,878,241	\$ 5,919,350	
Total Expense	\$ (868,961)	\$ (28,216)	\$ (21,390,981)	\$ (16,476,910)	\$ (643,439)	
Adjustments	\$ 8,180	\$ 29,173	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 16,502,764	\$ 32,146,656	\$ 18,063,470	\$ 5,464,801	\$ 10,740,712	
Project	FY 2016/2017 Expenditure	FY 2017/2018 Expenditure	FY 2018/2019 Expenditure	FY 2019/2020 Expenditure	FY 2020/2021 Expenditure	Cumulative Expenditure 6/30/2021
Bella Vista CDC Fire & Intrusion Alarm	\$ -	\$ -	\$ -	\$ -	\$ 2,475	\$ 2,475
Fremont High School Replacement	\$ -	\$ -	\$ 12,003,006	\$ 272,150		\$ 12,275,156
Glenview Elementary School Renovation	\$ -	\$ -	\$ -	\$ 9,996,295		\$ 9,996,295
Madison High School Expansion	\$ -	\$ -	\$ 8,917,162	\$ 6,197,544	\$ 639,074	\$ 15,753,780.00
Prop 39 Charters-Lowell	\$ 445,454	\$ 272	\$ -	\$ -		\$ 445,726
Ralph Bunche CTE Culinary Academy	\$ 10,550	\$ 21,100	\$ 267,428	\$ 10,921		\$ 309,999
RDA 3% Admin Fee Transfer to General Fund	\$ 323,798	\$ -	\$ -	\$ -		\$ 323,798
State Portable Calvin Simmons	\$ 1,663	\$ -	\$ -	\$ -		\$ 1,663
Westlake MS Intrusion Alarm	\$ -	\$ -	\$ -	\$ -	\$ 1,890	\$ 1,890
Facilities Operation Expense	\$ -	\$ -	\$ 203,385	\$ -		\$ 203,385
Other Dev Fee Expenses	\$ 87,495	\$ 6,844	\$ -	\$ -		\$ 94,339
<b>Total</b>	<b>\$ 868,961</b>	<b>\$ 28,216</b>	<b>\$ 21,390,981</b>	<b>\$ 16,476,910</b>	<b>\$ 643,439</b>	<b>\$ 39,408,507</b>