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

# Memo

**To** Facilities Committee

**From**  Tadashi Nakadegawa, Acting Deputy Chief, Facilities Planning and Management

**Committee Meeting Date** December 13, 2019

**Subject** Annual and Five Year Developer Fee Report for the 2018-2019 Fiscal Year

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**Action** Submission of the Annual Developer Fee Report as required by Statute.

**Background/  
Discussion** 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, where 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

**Recommendation** For Approval

**Fiscal Impact** To account for fiscal year 2018-2019 Developer Fees receipt of \$6,779,511.

**Attachment** Annual and Five Year Developer Fee Report for the 2018-2019 Fiscal Year

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# OAKLAND UNIFIED SCHOOL DISTRICT

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Legislative File No. 19-2569  
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## Annual and Five Year Developer Fee Report for the 2018/2019 Fiscal Year

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*December 5, 2019*

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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 2018/2019 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, 2019**

### **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, 2018	\$ 32,146,656
Developer Fees	\$ 6,779,511
Interest Earned	\$ 528,283
Other Adjustments	\$ 0
Expenditures	(\$ 21,390,981
Ending Fund Balance as of June 30, 2019	<b><u>\$ 18,063,469</u></b>

### D. Public Improvements on Which Fees Were Expended

Public Improvement Project	Amount Expended	Total Percentage of the Cost funded with Developer Fees
Fremont High School Replacement	\$ 12,003,006	9.31 %
Madison Middle School Expansion	\$ 8,917,162	43.13 %
Ralph Bunche CTE Culinary Academy	\$ 267,428	25 %
3% Admin Fee Transfer to GP	\$ 203,385	100 %

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

At the close of fiscal year 2018/2019, the District has determined that it will have sufficient funds to supplement the financing of the following projects in fiscal year 2019/2020:

<b>Project</b>	<b>Estimated Commencement Date</b>
Madison Park Middle School Expansion	Ongoing
Glenview Elementary School Replacement	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 but the district imposed a 3% admin fee that was transferred to General Fund. This fee was imposed in addition to the 3% fee already charged by the City of Oakland for serving as the fee collection agency.

#### **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, 2019.**

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**

<b>Project</b>	<b>Reportable Fees</b>	<b>Bond Funds</b>
Madison Park Middle School Expansion	\$ 6,700,000	\$ 20,700,000
Glenview Elementary School Replacement	\$ 10,000,000	\$ 48,800,000
Fremont High School Replacement	\$ 400,000	\$ 120,800,000

### **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 MS Expansion	Funds Available	Funds Available
Glenview ES Replacement	Funds Available	Funds Available
Fremont High School Replacement	Funds Available	Funds Available

# Developer Fee - Five Year Fund Balance Summary

	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019
Beginning Fund Balance	\$ 3,553,056	\$ 3,381,166	\$ 6,457,833	\$ 16,502,764	\$ 32,146,656
Total Revenue	\$ 7,188,917	\$ 5,697,771	\$ 10,905,711	\$ 15,642,936	\$ 7,307,794
Total Expense	\$ (7,356,848)	\$ (2,621,104)	\$ (868,961)	\$ (28,216)	\$ (21,390,981)
Adjustments	\$ (3,960)	\$ -	\$ 8,180	\$ 29,173	\$ -
Ending Fund Balance	\$ 3,381,166	\$ 6,457,833	\$ 16,502,764	\$ 32,146,656	\$ 18,063,469

## Five Year Expenditures Summary

Project	FY 2014/15 Expenditure	FY 2015/16 Expenditure	FY 2016/17 Expenditure	FY 2017/18 Expenditure	FY 2018/19 Expenditure	5 Year Cumulative Expenditure
Castlemont Fire Alarm	\$ 48,861	\$ -	\$ -	\$ -	\$ -	\$ 48,861
Cole Portable Installation	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ 515
La Escuelita Ed. Center	\$ 2,002,972	\$ -	\$ -	\$ -	\$ -	\$ 2,002,972
Fremont HS Replacement	\$ -	\$ -	\$ -	\$ -	\$ 12,003,006	\$ 12,003,006
Madison MS Expansion	\$ -	\$ -	\$ -	\$ -	\$ 8,917,162	\$ 8,917,162
Fire Alarms-District-Wide	\$ 832,244	\$ 629,251	\$ -	\$ -	\$ -	\$ 1,461,495
Oakland International HS Field Permits & Inspection	\$ 2,300	\$ 440	\$ -	\$ -	\$ -	\$ 2,740
Prop 39 Charters-Lowell	\$ -	\$ 605,061	\$ 445,454	\$ 272	\$ -	\$ 1,050,787
Ralph Bunche CTE Culinary Academy	\$ -	\$ -	\$ 10,550	\$ 21,100	\$ 267,428	\$ 299,078
3% Admin Fee Transfer to General Fund	\$ 87,049	\$ 169,631	\$ 323,798	\$ -	\$ 203,385	\$ 783,863
Re-development RRMA Support	\$ 4,217,382	\$ 1,148,554	\$ -	\$ -	\$ -	\$ 5,365,936
State Portable Calvin Simmons	\$ -	\$ -	\$ 1,663	\$ -	\$ -	\$ 1,663
Other Dev Fee Expenses	\$ 165,525	\$ 68,167	\$ 87,495	\$ 6,844	\$ -	\$ 328,031
<b>Total</b>	<b>\$ 7,356,848</b>	<b>\$ 2,621,104</b>	<b>\$ 868,961</b>	<b>\$ 28,216</b>	<b>\$ 21,390,981</b>	<b>\$ 32,266,109</b>