

Date Prepared: October 25, 2016

Prepared by: Donna Jordan, Facilities & Construction

Board Agenda

Resolution No. 16-17-25

THE IRVINE UNIFIED SCHOOL DISTRICT (“DISTRICT”) STATUTORY SCHOOL FACILITY FEES INCLUDING ALTERNATIVE SCHOOL FACILITY FEES (“REPORTABLE FEES”) REPORT FOR FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016 (“REPORTABLE FEES REPORT”) IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt described findings relative to statutory school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995, 65995.5, 65995.6 and 65995.7 (“Level 1 Fees”, “Level 2 Fees” and “Level 3 Fees”, collectively, “Statutory School Facility Fees” and as to Level 2 and Level 3 Fees, “Alternative School Facility Fees”). The foregoing for this purpose is also referred to as reportable fees (“Reportable Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) for the District to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following is the information and proposed findings the District proposes to review and adopt in accordance with Government Code Sections 66006 and 66001.

I. INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2015-16:

In accordance with Government Code Section 66006(b) (1) and (2), the District provides the following information for fiscal year 2015-16:

A. DESCRIPTION OF THE TYPE OF REPORTABLE FEES IN THE ACCOUNT OR SUB-ACCOUNT(S) OF THE DISTRICT:

The Reportable Fees consist of Statutory School Facility Fees, including Alternative School Facility Fees.

B. AMOUNT OF THE REPORTABLE FEES:

The Reportable Fee amounts for fiscal year 2015-16 are set forth in Schedule “A”, which is incorporated herein. These Reportable Fee amounts were previously adopted on behalf of the District by the Board of Education (“Board”) of the District. The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fee amounts do not adequately fund School Facility needs resulting from additional development within the District.

C. BEGINNING AND ENDING BALANCE OF ACCOUNT AND SUB-ACCOUNT(S):

The beginning and ending balances for Fund 25 are shown below:

	Reportable Fees
Beginning Balance (07/01/15)	\$13,626,626.44
Ending Balance (06/30/16)	\$16,706,560.07

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:

Amount of Reportable Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)
\$3,281,486.09	\$90,361.36

E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES:

The foregoing information¹ is set forth in Schedule “B”, which is incorporated herein.

F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:

The District proposes to determine that for fiscal year 2015-16 Reportable Fees and other sources of funding were not sufficient to complete the financing of any School Facilities construction project (“Project”) of the District.

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¹ The information will also include any Reportable Fees spent for administrative costs associated with the adoption, collection, and reporting of the Reportable Fees.

G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT OR SUB-ACCOUNT(S), INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED REPORTABLE FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAID, AND THE RATE OF INTEREST THAT THE ACCOUNT OR SUB-ACCOUNT(S) WILL RECEIVE ON THE LOAN:

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees Are Loaned	Amount	Date Loan Repaid	Rate of Interest
None	None	None	None	None

H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:

None.

In accordance with Government Code Section 66006(b)(2), the foregoing information, including the proposed five (5) year findings set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Reportable Fees Report. The Board of the District will review such annual information and proposed five (5) year findings at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Reportable Fees Report.

II. PROPOSED FIVE (5) YEAR FINDINGS WITH RESPECT TO THAT PORTION OF THE ACCOUNT OR SUB-ACCOUNT(S) REMAINING UNEXPENDED, WHETHER COMMITTED OR UNCOMMITTED IN ACCORDANCE WITH GOVERNMENT CODE SECTION 66001:

A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT:

The purpose of the Reportable Fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional School Facilities required to serve the students of the District generated by its new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms.

B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED:

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities which will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students as documented in the Residential and Commercial/Industrial Development School Fee Justification Studies dated March 2, 2016 respectively, prepared for the School District:

C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF SCHOOL FACILITIES FUNDED WITH REPORTABLE FEES IDENTIFIED BY THE DISTRICT:

Proposed Funding Sources for School Facility Projects

Sources	GO Bond SFID	Eastshore ES New Relos	Eastshore ES New Classrooms	Venado MS New Classrooms	College Park ES New Classrooms	Sierra Vista MS New Classrooms	South Lake MS New Classrooms
State School Building Program	-	-	\$1,172,174	\$2,733,111	\$590,575	\$1,651,312	\$1,026,201.50
Community Facilities Districts	-	-	-	-	-	-	-
Redevelopment Funds/Other	-	-	-	-	-	-	-
General Obligation Bond Proceeds	-	-	\$586,087	\$1,366,555	\$295,288	\$825,656	\$513,101
Reportable Fees	\$75,000	\$566,508.25	\$586,087	\$1,366,555	\$295,288	\$825,656	\$513,101
Total Eligible Growth Scope	\$75,000	\$566,508.25	\$2,344,348	\$5,466,221	\$1,181,150	\$3,302,624	\$2,052,403
Total Project Costs	\$75,000	\$566,508.25	\$4,325,696	\$5,466,221	\$4,724,600	\$9,955,618	\$2,052,403
	Notes:	These School Facilities costs are for fiscal year 2016-17 dollars. Future School Facilities may be funded by the State School Building Program and Reportable Fees.					

Sources	Meadow Park ES New Classrooms	Springbrook ES New Classrooms	Stone Creek ES New Classrooms	Rancho SJ MS New Classrooms	Creekside HS New Classrooms	Woodbridge HS New Classrooms
State School Building Program	\$1,341,198	\$1,798,312	\$463,500	\$1,434,200	\$1,924,875	\$2,947,665.38
Community Facilities Districts	-	-	-	-	-	-
Redevelopment Funds/Other	-	-	-	-	-	-
General Obligation Bond Proceeds	\$670,599	\$899,156	\$231,750	\$717,100	\$962,438	\$1,473,833
Reportable Fees	\$670,599	\$899,156	\$231,750	\$717,100	\$962,438	\$1,473,833
Total Eligible Growth Scope	\$2,682,396	\$3,596,624	\$927,000	\$2,868,400	\$3,849,750	\$5,895,331
Total Project Costs	\$10,720,000	\$11,986,266	\$2,945,000	\$5,736,800	\$3,849,750	\$23,581,323
	Notes: These School Facilities costs are for fiscal year 2016-17 dollars. Future School Facilities may be funded by the State School Building Program and Reportable Fees.					

Timing of Funds for Planned School Facility Projects

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Timing of Funds for Planned School Facility Projects-continued

Sources	Meadow Park ES New Classrooms	Springbrook ES New Classrooms	Stone Creek ES New Classrooms	Rancho SJ MS New Classrooms	Creskide HS New Classrooms	Woodbridge HS New Classrooms
State School Building Program	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17
Community Facilities Districts	-	-	-	-	-	-
Redevelopment Funds/Other	-	-	-	-	-	-
General Obligation Bond Proceeds	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17
Reportable Fees	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17

SCHEDULE “A”

IRVINE UNIFIED SCHOOL DISTRICT STATUTORY SCHOOL FACILITY FEES INCLUDING ALTERNATIVE SCHOOL FACILITY FEE AMOUNTS 2015-16

Residential	
Level 1	\$ <u>3.48</u> per square foot (5/16/16)
Commercial/Industrial	\$ <u>0.56</u> per square foot (5/16/16)

SCHEDULE "B"

IRVINE UNIFIED SCHOOL DISTRICT
ITEMIZED EXPENDITURES - REPORTABLE SCHOOL FEES EXPENDITURES
2015-16

Project Description	Percentage Funded w/ Reportable Fees	Amount
Legacy Creekside-Improvement of Facility Culver Newlin	100%	\$2,200.61
Meadow Park Elementary School-Improvement of Facility Culver Newlin	100%	\$5,654.08
Westpark Elementary School-Improvement of Facility Culver Newlin	100%	\$19,335.14
Irvine High School-Improvement of Facility Culver Newlin	100%	\$7,019.01
Springbrook Elementary School-Improvement of Facility Culver Newlin	100%	\$5,388.50
Southlake Middle School-Improvement of Facility Various Vendors	100%	\$4,667.61
Northwood Elementary School-Improvement of Facility Culver Newlin	100%	\$5,584.14
Woodbury Elementary School-Improvement of Facility Culver Newlin	100%	\$3,787.56
University High School-Improvement of Facility Culver Newlin	100%	\$20,113.92
Woodbridge High School-Improvement of Facility Culver Newlin	100%	\$8,163.76
Brywood Elementary School-Improvement of Facility Culver Newlin	100%	\$9,060.65
University High School-Improvement of Facility Various Vendors	100%	\$5,941.00
Jeffrey Trail Middle School-Improvement of Facility Tomark	100%	\$2,191.20
University High School-Improvement of Facility PRB	100%	\$6,400.00
Westpark Elementary School-Relocatable Classroom Project Various vendors	100%	\$101,383.41
College Park Elementary School-Improvement of Facility OCHCA	100%	\$52,755.51
Eastshore Elementary School-Relocatable Classroom Project Various Vendors	100%	\$26,630.25
Supplies	100%	\$5,637.47
TOTAL		\$291,913.82