

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
STATUTORY SCHOOL FACILITY FEES INCLUDING
ALTERNATIVE SCHOOL FACILITY FEES REPORT FOR
FISCAL YEAR 2019-20**

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 ("Statutory School Fees") collected pursuant to Education Code Sections 17620 et. seq. and Government Code Sections 65995 et. seq. ("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") 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.

1. ANNUAL REPORT

In accordance with Government Code Sections 66006(b)(1) and (2), the District provides the following information for fiscal year 2019-20:

A. DESCRIPTION OF THE TYPE OF REPORTABLE FEES IN THE ACCOUNTS OF THE DISTRICT:

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

B. AMOUNT OF REPORTABLE FEES:

The Reportable Fee amounts for fiscal year 2019-20 were \$4.50 per square foot of assessable space for residential development that is constructed within the School District. The commercial/industrial Reportable Fee amount was \$0.61 per square foot of covered and enclosed space constructed within the District. These Reportable fee amounts were previously adopted on behalf of the District by the Governing Board of the District.

The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fees do not adequately fund the school facility needs resulting from additional development within the District. The amounts of the Reportable Fees are essential to fund interim and permanent School Facilities to accommodate students from additional development within the District.

C. BEGINNING AND ENDING BALANCE OF ACCOUNTS:

Table 1

	Reportable School Facility Fees
Beginning Balance, 7/1/19	\$212,912.62
Ending Balance, 6/30/20	\$358,389.48

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

Table 2 below shows the amount of Reportable Fees collected to accommodate students from additional development ("Project Students") and interest earned during fiscal year 2019-20.

Table 2

Source	Amount Collected
New Development	\$686,988.75
Interest Earned	\$5,745.93

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:

Developer fee funds have been designated through the District budget to fund debt service related to the addition of School Facilities to the District. These additional facilities provide increased capacity that serves the growing student population of the District. Table 3 identifies the amount of Reportable Fees expended for School Facilities in Fiscal year 2019-20, as well as the percentage of each improvement funded by Reportable Fees.

Table 3

Project	Amount Expended and Percentage of the Project Funded by Reportable Fees
Salaries, Benefits, Supplies	\$135,548.08 24.8%
Debt Services, C.O.P. Payments & Other Transfers	\$250,000.00 45.7%
Rentals, Leases, Repairs & Noncapitalized Improvements	\$39,000.00 7.1%
Professional/Consulting Services & Operating Expenditures	\$122,719.74 22.4%

F. IDENTIFICATION OF INCOMPLETE PROJECTS:

The District will use the Reportable Fees in Fund 25 to fund next year's rents, leases, purchase, installation of student housing facilities, and Certificate of Participation payments.

G. DESCRIPTION OF INTERFUND TRANSFERS OR LOAN MADE FROM THE ACCOUNT:

Year-End interfund cash transfer in the amount of \$250,000.

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:

No refunds of Reportable Fees were made in fiscal year 2019-20, and no refunds are required under applicable law.

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 (15) days prior to consideration of the Reportable Fees Report. The Board of the District will review such annual information and proposed five-year findings at its next regular meeting occurring at least fifteen days subsequent to the availability of this Reportable Fee Report.

II. PROPOSED FIVE-YEAR FINDINGS

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted.

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 this 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 a 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.

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

Table 4

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
1. State Funding Program	\$ 0.00
2. State Hardship Funds	\$ 0.00
3. Community Facilities Districts	\$ 6,109,620
4. General Obligation Bond Proceeds	\$ 0.00
5. Redevelopment Pass-Through Agreements	\$ 350,000
6. Development Impact Fees: Fund 25	\$ 600,000
7. Mitigation Payments	\$ 0.00
8. Certificates of Participation	\$ 0.00
9. Total Funding (Lines 1 – 8 above)	\$ 7,059,620
10. Total Costs of All Projects: See Attachment	\$ 7,402,131.00
11. Minus Total of All Funding Sources (Enter from Line 9 above.)	\$ 7,059,620.00
12. Unfunded Balance (Line 10, minus Line 11)	\$ 342,511.00

Note: Further information regarding each Project is set forth in Schedule “A”, which is incorporated herein.

D. DESIGNATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO IN PARAGRAPH “C” ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT:

Sources	Approximate Date Expected to be Deposited
State Funding Program	N/A
State Hardship Funds	N/A
Community Facilities Districts	Applied Annually to CFD Bond and COP Payments
General Obligation Bond Proceeds	N/A
Redevelopment Pass-Through Agreements	Applied Annually to COP Payment
School Facility Fees	Immediately Upon Receipt
Mitigation Payments	N/A
Certificates of Participation	N/A

SCHEDULE "A"

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
ITEMIZED PROJECT FUNDING FROM SOURCES IDENTIFIED IN II (C)
ANTICIPATED COSTS/FEEs FOR NEXT FISCAL YEAR (2020-21)**

(Column A) Project Name	(Column B) Anticipated Amount of Funding From School Facilities Fees	(Column C) Percentage of Total Project Cost
1. CONTRACT SERVICES Rent and Lease of Relocatable Buildings	\$ 39,000.00	0.5%
2. CAPITAL OUTLAYS Facilities Planning	\$ 67,800.00	0.9%
3. DEBT SERVICE Payments for COPS	\$ 6,270,469.32	84.7%
4. SALARIES/BENEFITS/SUPPLIES for Clerical Long-Range Planning Staff	\$ 139,529.00	1.9%
5. DEBT SERVICE Payments for CFD Bonds	\$ 885,332.68	12.0%
6.	\$	%
7.	\$	%
8.	\$	%
9.	\$	%
10. Total of Lines 1 – 9 Above	\$ 7,402,131.00	100%

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