



GOLETA UNION SCHOOL DISTRICT

Board of Trustees

*Luz Reyes-Martin, President,
Carin Ezal, Vice-President
Richard Mayer, Clerk
Susan Epstein, Member
Sholeh Jahangir, Member*

Statutory School Fees Report

Fiscal Year 2015-16

**Goleta Union School District ("District")
Statutory School Fees ("Reportable Fees") Report for
Fiscal Year 2015-2016 ("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 fees ("Statutory School Fees") collected pursuant to Government Code Sections 17620 et seq. and 65995 et seq., collectively, 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.

I.

Information made available pursuant to Government Code Section 66006 for Fiscal Year 2015-2016

I. In accordance with Government Code Section 66006(b) (1) and (2), the District provides the following information for fiscal year 2015-2016:

A. Description of the type of Reportable Fees in the account for sub-account(s) of the District:

The Reportable Fees consist of Statutory School Fees.

B. Amount of the Reportable Fees:

The Statutory School Fee amounts for fiscal year 2015-2016 is set forth in Schedule A, which is incorporated herein. These Statutory School Fee amounts were previously adopted on behalf of the District by the Board of Trustees ("Board") of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund School Facility needs resulting from additional development within the District. The amounts of the Statutory School Fee are essential to fund interim and permanent School Facilities to accommodate students from additional development within the District.

C. Beginning and ending balance of account and sub-account(s):

	Statutory School Fees
Beginning Balance (7/1/15)	\$1,390,031.78
Ending Balance (6/30/16)	\$1,649,285.29

D. Amount of the Reportable Fees collected and interest earned:

Amount of Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)
\$321,016.68	\$6,872.23

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 information 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 is studying the possible purchase of currently leased portable classrooms. The District is also planning a project that will include the replacement of the fire alarm system at each site as required by the California Division of the State Architect so that additional portable classrooms or any future construction can be done to accommodate additional students that could potentially come from new residential developments within the District footprint. No estimates of cost or time of completion have been made yet.

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 of sub-account(s) will receive on the loan:

No inter-fund transfer or loan was made from Reportable Fees for Fiscal Year 2015- 2016.

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:

1. The District issued no refund of Reportable Fees during the Fiscal Year 2015 - 2016.
2. 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) 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 66001³:

1. 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 the additional School Facilities required to serve the grade K-6 students 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.

2. 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 Fees do not exceed the costs of providing such School Facilities for new students.

3. Identification of all sources and amounts of funding anticipated to complete financing of the school facilities the District has identified in the District's reports:

No projects requiring financing at this time.

4. Designation of the approximate date on which the funding referred to in paragraph 3 above is expected to be deposited in the appropriate account or sub-account(s).

Not applicable

Schedule A

I. Statutory School Fees

A.	Residential Development	\$1.68 per square foot of assessable space
B.	Commercial/Industrial Development	\$.27 per square foot of covered and enclosed space
1.	Retail and Services	\$.27
2.	Office	\$.27
3.	Research and Development	\$.27
4.	Industrial/Warehouse/Manufacturing	\$.27
5.	Hospital	\$.27
6.	Hotel/Motel	\$.27

II Mitigation Payments

A. Not all school districts will qualify to charge Alternative Fees (Mitigation Fees), and Alternative Fees can only be imposed upon residential units. Goleta Union School District currently does not impose Alternative Fees on residential developments.

Schedule B

Developer Fund Data – Fiscal Year 2015-2016

Revenues:

Developer Fees	\$321,016.68
Mitigation Fees	0.00
Interest Income	6,872.23

Total Revenue	<u>\$327,888.91</u>
----------------------	----------------------------

Expenses:

Leased portable classroom at: 1 @ El Camino, 1 @ La Patera, 2 @ Mt. View and 2 @ Foothill	\$49,774.20
Partial renovation project costs of portable classroom at Kellogg Elementary School completed 7/31/2016.	14,361.20
Developer Fees Justification Report	4,500.00

Total Expenses	<u>*\$68,638.40</u>
-----------------------	----------------------------

Fund Beginning Balance – 7/1/14	1,390,031.78
Add: 2015-2016 Revenue	327,888.91
Less: 2014-2015 Expenses	68,638.40

Ending Fund Balance 6/30/2014	<u>1,649,285.29</u>
--------------------------------------	----------------------------

*All expenses were paid from Developer Fees and interest earned on these fees.

Schedule C

School Facilities Projects

1. Completion of new elementary school (Isla Vista School), 2001 – 2002.
2. Renovation, modernization and new construction of nine (9) elementary schools, scheduled or completed as follows:

Site	Renovation	Modernization	Classroom Construction
Brandon	Complete	Complete	N/A
El Camino	Complete	Complete	N/A
Ellwood	Complete	Complete	Complete
El Rancho	Complete	Complete	N/A
Foothill	Complete	Complete	N/A
Hollister	Complete	Complete	Complete
Kellogg	Complete	Complete	Complete
La Patera	Complete	Complete	Complete
Mt. View	Complete	Complete	N/A

3. Goleta Union will continue to lease other portable classrooms for library and computer lab use due to class size reduction.
4. New construction on Brandon Multipurpose Building began in June 2008 and was complete January 25, 2010.
5. One portable classroom building at Kellogg School was renovated in the Summer of 2016 and the project was completed in July 2016. Part of the costs associated with this project are reported in 2015-16 and the remaining costs to be reported in 2016-17.