



Public Notices

Mesa Union School District

Public Notice Regarding Combined Annual and Five Year Developer Fees Reports

December 1, 2016

Government Code Sections 66001 and 66006 require school districts to be accountable for the developer fees that are collected and expended on both an annual and five-year basis. The annual report focuses on the amount of developer fees collected and expended throughout the fiscal year and must include:

- Type of fees collected
- Amounts collected
- Beginning and ending balances of accounts
- Total amounts collected and interest earned
- Information regarding each project on which fees were expended
- Identification of any inter-fund transfers or loans, if applicable
- Amounts of any refunds

The five-year report requires a more detailed analysis of a district's overall use of developer fees. The purpose of the five-year report is to illustrate the extent to which the fees collected are necessary to meeting the District's facility program needs with respect to housing students and mitigating the impacts of the growth associated with the development for which the fees are collected. The five-year plan should include findings that identify:

- Identification of the purposes to which the fees will be used
- Demonstration of the nexus between the fees and the purposes for which they are charged
- Identification of the sources and amounts of funding anticipated to complete the financing of incomplete projects
- Designation of the approximate dates on which the funding referred to in paragraph three is expected to be deposited into the respective District account(s)

The annual and five-year reports must be made available to the public no later than one hundred eighty (180) days after the close of the fiscal year on June 30. The completed reports and applicable findings must be available for public review at least fifteen (15) days prior to adoption by the governing board.

The Annual Report will be presented to the Board of Trustees at the December 15, 2016, Board meeting. A copy of the Annual Report is available by contacting Erica Magdaleno at 805-485-1411. A copy of the Annual Report is also available at the District Office located at 3901 North Mesa School Rd. Somis, Ca 93066.



Board Agenda Item

To: Board of Directors

From: Tami Peterson, Chief Business Official

Date: November 30, 2016

Re: Annual Accounting and Five-Year Accounting of Development Fees for Fiscal Year 2015-16 in the Developer Fee Fund(s)

Background:

Government Code sections 66001 and 66006 impose stringent requirements on public agencies which levy development fees. These sections require school districts collecting statutory school facilities fees to take certain actions prior to 180 days after the last day of each fiscal year. The purpose of this agenda item is to comply with these requirements.

The District is required to make an annual accounting of those funds available to the public and their governing boards to review that annual accounting at their next regularly scheduled meeting at least 15 days after the accounting was made available to the public. Section 66001 now requires districts collecting development fees to make additional findings every five years about any fund in which those fees remained unexpended at the end of a fiscal year. We have combined these required findings with the annual accounting report.

Recommended Action:

Approval of Resolution and Report

**MESA UNION ELEMENTARY SCHOOL DISTRICT
ANNUAL AND FIVE-YEAR ACCOUNTING OF DEVELOPMENT FEES REPORT FOR FISCAL YEAR
2015-2016 AS PER GC66001(D)
EXHIBIT A
ANNUAL REQUIREMENT**

A. Brief description of the type of fee in the fund:

The Developer Fee Fund identified herein contains statutory school facility fees imposed as a condition of development for both residential and commercial.

B. The amount of the fee:

The fees are based on a square foot charge. For elementary or high school districts sharing the fee with another district the fee is currently \$3.48 per square foot of assessable space of residential construction; and \$0.56 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and agreement with the districts sharing territory with the district, generally only 66.67% of the maximum fee specified above is distributed to this district. Currently the district is collecting less than the District's share of the maximum Level I fees as follows: \$2.13 for residential projects and \$0.34 for commercial projects.

C. The beginning and ending balance of the fund:

See Exhibit C

D. The amount of the fees collected and the interest earned:

See Exhibit C

E. An identification of each public improvement on which fees were expended and the amount of the expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Exhibit C

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified.

As of June 30, 2014, the Mesa Expansion project has been completed. The project was paid from developer fees, State facilities funds, General Obligation Bonds (\$4,000,000 approved by voters on June 3, 2008), and other District funds. The balance remaining in the Capital Facilities Fund will be used to fund future facility growth projects.

G. A description of each interfund transfer or loan made from the fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an intervened loan, the date on which the loan will be repaid.

N/A. The District has not made any such interfund transfers or loans.

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

See Exhibit C

**MESA UNION ELEMENTARY SCHOOL DISTRICT
ANNUAL AND FIVE-YEAR ACCOUNTING OF DEVELOPMENT FEES REPORT FOR FISCAL YEAR
2015-2016 AS PER GC66001(D)
EXHIBIT B
FIVE YEAR REQUIREMENT**

1. Identification of the purpose to which the fee is to be put:

With respect only to that portion of the Fund remaining unexpended at the end of the 2015-2016 Fiscal Year, the purpose of the fees is to finance the future construction of the District.

2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2015-2016 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged.

See section 3.D of the Resolution

3. Identify all sources and amounts of funding anticipated to complete financing and incomplete improvements identified in paragraph (2) of subdivision (a) (improvements identified by reference to a capital improvement plan as specified in sections 65403 or 66002 or in other public documents that identify the public facilities for which the fee is charged.)

With respect only to that portion of the Fund remaining unexpended at the end of the 2015-2016 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in (a) above are as follows:

Total ending balance, see Exhibit C.

4. Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.

With respect only to that portion of the Fund remaining unexpended at the end of the 2015-2016 Fiscal Year, the following are the approximate dates on which the funding referred to in (3) above is expected to be deposited into the appropriate fund:

All funds are deposited into the Fund at the time of receipt. No loans have been made.

