

BOARD OF EDUCATION

Attachment: Information 7

PALO ALTO UNIFIED SCHOOL DISTRICT

Date: 11.17.09

TO: Dr. Kevin Skelly, Superintendent of Schools

FROM: Bob Golton and Cathy Mak, Co-Chief Business Officers

SUBJECT: Annual Report on School Impact Fees for 2008-09

BACKGROUND

In May 1996, the Board passed a resolution to collect school impact fees on new residential and commercial construction within the boundaries of the school district. The fees are used for construction and reconstruction of school facilities necessary because of enrollment growth. For FY 2008-09, the fees were \$2.97 per square foot for residential construction and \$.47 per square foot for commercial construction.

REPORT

Government Code section 66006(b)(1)(A-H) requires the District to make specific information available to the public each year pertaining to the impact fee fund. (See Attachments A and B report on the findings for 2008-09.)

FISCAL IMPACT

This is a report and there is no direct cost to prepare it.

RECOMMENDATION

This report is submitted for information only. No action is necessary.

Annual Accounting of School Impact Fees
Fiscal Year 2008-09
Fund 25-250, School Impact Fees

Per Government Code section 66006(b)(1)(A-H), The District has made the following findings:

A. A brief description of the type of fee in the fund.

School impact fees are collected on new residential and commercial construction within the boundaries of the school district. The fees are used for construction and reconstruction of school facilities necessary because of enrollment growth.

B. The amount of the fee.

The fee for residential construction is \$2.97 per square foot and for commercial construction is \$.47 per square foot.

C. The beginning and ending balance of the fund.

See Attachment B.

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

See Attachment B.

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

See Attachment B.

F. An identification of an approximate date by which the construction of the public improvement will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in Government Code section 66001(a)(2), and the public improvement remains incomplete.

N/A.

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 interfund loan, the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

No interfund transfers or loans have been made from the fund.

H. The amount of refunds made pursuant to Government Code sections 66001(e) or (f).
No refunds or allocations were made pursuant to Government Code sections 66001(e) or (f).

**Annual Accounting of School Impact Fees
Fiscal Year 2008-09
Fund 25-250, School Impact Fees**

BEGINNING FUND BALANCE	1,844,638
REVENUES	
School Impact Fees	1,498,577
Interest Income	53,631
TOTAL REVENUES	1,552,208
EXPENSES	
Leases and Repairs	256,360
Architectural and Other Contracted Services	50,354
Site and Building Improvements	433,809
Indirect Costs	44,957
TOTAL EXPENSES	785,480
ENDING FUND BALANCE	2,611,366

Projects on which Fees were Expended in 2008-09

Project	Amount Expended	Percent of Cost of Improvement
Addison New Classroom	21,402	99%
Duveneck New Classroom	60,135	99%
Fairmeadow New Classroom	130,972	99%
Ohlone New Classroom	327,511	99%
Ohlone New Classroom- New at 08-09	10,722	5%
Gunn Relocatable	123,815	100%
Paly Relocatable	27,944	100%
6 Modular Classrooms at Barron Park (2), Nixon, Fairmeadow, Escondido, & 1 SRC Modular at JLS	28,022	99%
Attendance Area Boundary Study	10,000	
Subtotal Projects	740,523	
Other Costs		
Indirect Costs	44,957	
Total Expenses	785,480	