

McFarland Unified School District

601 Second St.

McFarland, CA 93250

661.792.3081

School Facilities Needs Analysis

February 2017

Level 2 Developer Fee Study

Mr. Victor Manuel Hopper,
Superintendent

Prepared by:
SchoolWorks, Inc.
8331 Sierra College Blvd. #221
Roseville, CA 95661
Ph: 916-733-0402
www.SchoolWorksGIS.com



Table of Contents

Chapter 1:	Executive Summary	1
Chapter 2:	Context and Legal Requirements	2
A.	History and Context of SB 50 School Facility Fees	2
B.	Legal Requirements to Impose Alternate Fees	3
Chapter 3:	Data Used in Analysis	5
A.	Pupil per Home Yield Rates	5
B.	Housing Projection for Next Five Years	6
C.	Enrollment from New Housing in Five Years	6
D.	Capacity and Space Available for Students from New Residential Units	7
E.	State Construction Grant Amount for Unhoused Pupils from New Housing	8
F.	Site Acquisition and Site Development Grant Allowance.....	8
G.	Projects to be Financed with Level 2 and/or Level 3 Fees.....	11
Chapter 4:	Calculation of Level 2 Fee	12
A.	Reduce Cost by Other Available Funds, Including Owned Sites	13
B.	Collection of Level 3 Fees if State Funds Are Not Available.....	14
Chapter 5:	Nexus Between Fees and Projects Subject to Fees	15
A.	Procedural Requirements for School Facility Fees	15
B.	Background and Current Conditions in the District.....	15
C.	Specific Criteria for Levy of School Facility Fees.....	16
D.	Notice of Change and Time of Implementation.....	19
E.	Conclusion	20
Chapter 6:	Findings and Conclusions	21

Chapter 1: Executive Summary

The McFarland Unified School District is a growing school district serving the City of McFarland and surrounding areas in Kern County, California. The District serves students in grades kindergarten through twelve.

Enrollment in grades K-12 for the current school year (2016-17) was 3,570 students at the time of the official enrollment census taken in the fall. Most schools are operating close to maximum capacity, and some schools are over design capacity and rely on portables to temporarily accommodate students. Projects have been proposed to provide additional space.

Residential development is projected to add 410 homes in the next five years. This pace is based on recent activity as seen over the past few years.

Applying the methodology prescribed by State law for Level 2 fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the McFarland Unified School District justified in levying a maximum fee of **\$4.80 per square foot** on residential development subject to the fee. This fee may be applied by the District as an alternate to other School Facility Fees.

Level 3 fees, which apply when the State is no longer funding new construction projects, are determined to be justified in the amount of \$9.61 per square foot.

Expected revenues from Level 2 fees in the next five years are projected to be \$2.66 million. This fee will provide up to one-half of the cost of needed school projects, with the other half expected to be provided by the State. Additional District funds may be required to supplement these fees to provide the quality of schools required by the District's students.

Chapter 2: Context and Legal Requirements

This document, the McFarland Unified School District's School Facilities Needs Analysis, exists to fulfill a statutory requirement established by the California Government Code. A school district must prepare or have prepared a School Facilities Needs Analysis (SFNA) as a prerequisite to imposing "Alternate" fees on new housing to provide funding for additional school facilities needed to accommodate students anticipated from those new homes.

The SFNA is not used to justify other forms of fees or mitigation agreements, and is not a facilities plan or financing study for the school district. Its purpose is narrowly defined and this document should be used only to fulfill statutory requirements for the stated fees.

A. History and Context of SB 50 School Facility Fees

Senate Bill 50 (SB 50)¹ was passed during the 1998 session of the California Legislature as a comprehensive restructuring of the state's school facility construction and funding process. Parts of the legislation became effective when the state's voters approved Proposition 1-A, a \$9.2 billion school and university construction/modernization bond².

SB 50 also changed the legal process whereby builders of new homes could be required to pay for new or expanded schools to serve the new homes. A spectrum of local ordinances, policies, and requirements were largely replaced with a statewide, three-tier system. In this new system, tiers or levels are:

Level 1: similar to 1986 fee structure, now \$3.48 per sq. foot³

Level 2: up to 50% of the State allowed cost for construction and sites, if the school district meets specified eligibility tests⁴ (assumes State pays other 50% of cost.)

Level 3: same as Level 2, but includes State's 50% share only when the State declares it is out of funds for new construction⁵

Level 2 and 3 fees are new grants of authority to school districts, but are counterbalanced by a firm prohibition on other local fees and other requirements on housing developments. Level 2 and 3 fees are referred to by the Legislation as "Alternate" fees.

¹ Chapter 407, Statutes of 1998

² Statewide Proposition 1-A, November 3, 1998

³ Rate effective January 2016

⁴ See Calif. Government Code section 65995.5

⁵ See Calif. Government Code section 65995.7

A significant change with the current fee program is the local school district's ability, if it meets the eligibility tests, to impose a Level 2 without involving the city or county having control of land use approvals within the school district.

Many other changes to the school building process occurred with passage of SB 50 and Proposition 1-A. This report focuses only on fees, but these changes should be viewed in the context of the amended system.

B. Legal Requirements to Impose Alternate Fees

For a school district to impose Level 2 or 3 fees, it must meet a number of eligibility tests specified in SB 50. The McFarland Unified School District has satisfied these requirements, including **3c** (over 15% debt) and **3d** (over 20% portable classrooms).

1. Apply for New Construction funding to establish a baseline capacity

The McFarland Unified School District has submitted its documents to OPSC for new construction and has had its eligibility baseline established. The District will apply for new construction funding as projects arise and has a project currently in line.

2. Be eligible for New Construction funding

The McFarland Unified School District has been determined by the Office of Public School Construction and the State Allocation Board to be eligible for new construction funding.

3. Satisfy two of the four following tests:

- a. Have substantial enrollment⁶ on Multi Track calendar,
- b. General Obligation bond in past four years with at least 50% yes vote,
- c. Have issued debt or incurred obligations used for capital outlay equal to 15% of district's bonding capacity⁷,
- d. Use relocatable (portable) classrooms for at least 20% of the district's total classrooms.

⁶ Generally defined as 30% of the District's K-6 enrollment; special rules for 9-12 districts.

⁷ If the debt includes landowner-voted Mello Roos debt approved after 11/4/98, then the threshold level is 30% rather than 15%.

The McFarland Unified School District satisfies at least two of these four tests:

(c) The existing capital facility debt is over 15% of the bonding capacity. The bonding capacity is \$35.2 million and the debt is \$28.1 million for a debt ratio of 79.8%.

(d) More than 20% of the District's total classrooms have been determined by criteria of the Office of Public School Construction to be "portable" classrooms. Of the 184 classrooms in the District, 53 are portables which is a ratio of 28.8%.

4. Prepare a School Facilities Needs Analysis

The McFarland Unified School District caused this School Facilities Needs Analysis to be prepared for review and adoption by the Board of Trustees.

5. Follow the procedures and process identified in State law.

The McFarland Unified School District will follow the adoption process and procedures as specified in State law.

Chapter 3: Data Used in Analysis

This Chapter presents the data used to calculate the fee. Chapter 4 contains the actual calculation. Many of these data elements are prescribed in state law and are presented as required.

Data elements to be reviewed include:

- A. Historic pupil-per-home yield rates.**
- B. Housing projection for the next five years.**
- C. Enrollment from new homes built in the next five years.**
- D. Available capacity in existing schools.**
- E. Grant amount per pupil.**
- F. Site Acquisition and Site Development allowances.**

A. Pupil per Home Yield Rates

SB 50 prescribed how pupil-per-home yield rates are to be calculated for a SFNA. The method is to identify homes built in the past five years that are similar to homes expected to be built in the projection period (the next five years).

Yield rates are to be calculated separately for elementary, middle and high school students. Yield rates are calculated for each of the three identified housing types (single family detached, single family attached, multi-family/apartment) or as a combined rate depending on the data available from the permits.

The homes built in the District during the past five years was matched with the data base of students enrolled to determine these yield factors. The addresses for the housing units were compared to the student data for 2016/17. The method was to identify as many new homes built within the five year window that could be mapped in the GIS program. The permits were pulled at least 6 months prior to the date of the student data collection (October 2016) to ensure they could be occupied.

Data is presented as required by grade level group. All housing types have been combined since only one fee may be assessed for all residential development types and the type of housing unit was not tracked on the permit.

Pupil per home yield results:

	K-6	7-8	9-12	Total
All Types	0.4596	0.1082	0.2363	0.8041

B. Housing Projection for Next Five Years

As required by SB 50, new housing units have been projected for the next five years. Data from city and county planners have been used to make the projection shown below along with a review of the historic construction rates.

**New Residential Units in the Next Five Years
(2017-18 through 2021-22)**

Dwelling Type	<u>5 Year Total</u>
All Types	410

These projections are estimates and precise numbers in a given year may vary from the table, however the total for the five year period reflects plans approved and/or in process. The projected construction rate will average 82 housing units per year.

C. Enrollment from New Housing in Five Years

Multiplying the number of new homes by the pupil-per-home yield rate gives the expected number of pupils from the new homes to be built in the next five years. This approach, which is prescribed in State law, has certain limitations: first, the yield rate is likely to be lower as new homes typically have fewer students soon after construction than will be seen after the neighborhood is established, and second, the five year window minimizes the need for intermediate and high school facilities which often need more than five years of enrollment growth to require a full size facility. As a result, the formula under SB 50 generally understates a school district's long term need.

SB 50 allows a five year projection to be utilized to determine the number of projected students from new residential development. Using this methodology, the District has projected the number of new housing units for the next five years and multiplied by the yield factors to determine an estimate of students to be projected from new housing.

**McFarland Unified School District
New Students Projected by Grade Level
For Development Through 2022**

Grade Level	Student Yields for New Residential Dev.	Enrollment Projections
All Development		410 Units
K-6	0.4596	188
7-8	0.1082	44
9-12	0.2363	97
Total	0.8041	329

D. Capacity and Space Available for Students from New Residential Units

As calculated by the State's prescribed methodology on form SAB 50-02 and then adjusting for the projects constructed since the baseline was established, a total of 3,602 spaces exist in the District's schools as shown below.

McFarland Unified School District Capacity of Existing Facilities						
		<u>K-6</u>	<u>7-8</u>	<u>9-12</u>	<u>SDC</u>	<u>TOTAL</u>
SB50 Baseline:		1,925	405	648	13	2,991
State Funded Projects	Project #	Capacity Added/Grants Funded				
McFarland High	1			33		33
Browning Rd Elem	2	18				18
Kern Ave Elem	3	17				17
McFarland High	4			162	26	188
McFarland High	6			5		5
New Elementary		350				350
Totals for Completed Projects		385	0	200	26	611
Grand Totals		2,310	405	848	39	3,602

After determining the enrollment, the number of students must be compared to the District's existing capacity based on the "baseline" capacity total used when applying for state new construction funds. The difference between the students and existing capacity is the "space available". The "unhoused students" generated from the new housing developments are those that remain after accounting for any space available and will be used to calculate the allowable Level Two and Level Three Fees.

McFarland Unified School District
Unhoused Students from Development Through 2022

Grade Level	Students From New Housing	Total Enrollment through 2022	Space Needed	Capacity per SB 50	Space Available	Net Unhoused Students
	[1]	[2]	[3]	[4]	[5]	[6]
K-6	183	1,916	1,733	2,310	577	0
7-8	43	578	535	405	0	43
9-12	95	1,073	978	848	0	95
SDC	8	91	83	39	0	8
Total	329	3,658	3,329	3,602	577	146

[1] Projected added enrollment through 2022 based on planned residential development.

[2] Based on SAB 50-01 methodology with 410 housing units.

[3] Space needed within existing facilities to house students living in existing housing units.

[4] Based on SB 50 methodology of capacity calculation.

[5] Space available for students from new developments.

[6] Net unhoused students in 2022 due to new housing developments.

The space needed was determined for each grade level by analyzing the maximum enrollment from the past and projected enrollments without augmenting for new development.

The space available is determined by comparing the capacity to the space needed. The net unhoused students is the difference between the students from new housing and the space available. The result is the net number of unhoused students which will be used to determine the costs of the facility needs. Of the 329 new students projected from new developments, there are 146 (44.4%) that will need to be housed in new facilities.

E. State Construction Grant Amount for Unhoused Pupils from New Housing

When calculating the Level Two and Level Three Fees, the number of projected unhoused students is multiplied by the State's new construction grant amount. Those amounts which are shown below are updated annually by the State Allocation Board each January.

The following chart assumes that 2.5% of the new student population generated from new housing units will consist of special education students. This is equal to the current ratio of students who are enrolled in special education classes.

Grant Amounts Projected for Unhoused Students			
<u>Grade Level</u>	<u>Students</u>	<u>Allowance</u>	<u>Grant</u>
K-6	0	\$10,824	\$0
7-8	43	\$11,476	\$493,468
9-12	95	\$14,560	\$1,383,200
SDC	8	\$20,399	\$163,192
TOTALS	146		\$2,039,860

The cost per student amounts include State funded allowances for required fire alarm, sprinkler requirements and labor compliance for new school projects as of January 2016.

F. Site Acquisition and Site Development Grant Allowance

1. Eligible Site Acquisition Costs

When calculating the Level Two and Level Three fees, the grant totals listed above are added to half the estimated site acquisition costs that are projected for the next five years, and eligible site development costs. The following table shows the total acres needed based on the CDE (California Department of Education) standards for site sizes.

Site Needs

Average Size Schools

	<u>Acres</u>	<u>Students</u>	<u>Projected Unhoused Students</u>	<u>Equivalent Sites Needed</u>	<u>Site Acres Needed</u>
Elementary	10	600	0	0.000	0.00
Middle	20	800	43	0.054	1.08
High	40	1500	95	0.063	2.53
TOTAL					3.61

For purposes of calculating the Level 2 fee, the District will need 3.61 acres of additional land. The site costs are based on acquisition at \$25,000 per acre for sites useable for school purposes based on Department of Education standards. The total site cost is projected to be \$90,250. The total amount included for 50% of the total site acquisition costs is \$45,125.

2. Eligible Site Development Costs

SB 50 allows the inclusion of site development costs in the fee calculation. These costs are limited to one half of the actual or estimated service site improvements, off site improvements and utility costs which would be allowed by the State Allocation Board. These improvements can include applicable drainage, utility and road improvements. In addition, the SAB has a grant that provides for general site development costs which is based on a per acre value in addition to a percentage of the projects pupil grant allowance.

The development costs were derived from historical project costs funded by the State. The average amounts totaled \$228,819 for elementary, \$215,274 for junior high and \$251,034 per acre for high school sites. The total need is for 3.61 acres developed at a cost of \$867,612. The 50% eligible site development costs that can be included in the Level 2 computation totals \$433,806. The recent changes that allow for general site development costs amount to \$143,980 for the 3.61 acres that need to be developed. The following figure summarizes the site acquisition and development costs.

COST OF SITES NEEDED

	Acres To Be Bought	Land Cost/Acre	Land Cost	Development Cost/Acre	Dev. Cost	TOTAL SITE NEEDS
Elementary	0.00	\$25,000	\$0	\$228,819	\$0	\$0
Middle	1.08	\$25,000	\$27,000	\$215,274	\$232,496	\$259,496
High	2.53	\$25,000	\$63,250	\$251,034	\$635,116	\$698,366
Totals	3.61		\$90,250		\$867,612	\$957,862
		50%	\$45,125		\$433,806	\$478,931

General Site Development

	Acres	Allowance/ Acre	Base Cost	% Allowance	Added Cost	Total Cost
Elementary	0.00	\$17,308	\$0	6%	\$0	\$0
Middle	1.08	\$17,308	\$18,693	6%	\$29,608	\$48,301
High	2.53	\$17,308	\$43,789	3.75%	\$51,870	\$95,659
Totals	3.61					\$143,960

The added cost was determined by multiplying the percentage allowance by the total pupil grant funding amount shown on page 9.

G. Projects to be Financed with Level 2 and/or Level 3 Fees

Fees collected in the next five years will be spent on known and future school construction projects. Projects may include but are not limited to the following:

- 1. New schools**
- 2. New school sites**
- 3. New classrooms at existing schools**
- 4. Additional support facilities at existing campuses to accommodate increased enrollments**
- 5. Portables used for interim housing needs**

As provided by State law, fees may be used for the reasonable administrative costs of collecting the fees, and for legal and other costs of justifying and imposing the fees.

Chapter 4: Calculation of Level 2 Fee

This Chapter applies the data identified above and calculates the fee justified. The process follows requirements of SB 50 as enacted in the Government Code and Education Code.

After figuring the aggregate projected costs, the total was divided by the number of projected residential units to derive the per unit cost. After dividing the per unit cost by the average square footage for the average residential unit, the per square foot assessment amount was established. Based on these calculations, the Level Two fee within the McFarland Unified School District for the next 12 months is calculated to be a maximum of \$4.80 per square foot, for residential units.

McFarland Unified School District SB 50 Fee Determination

Grade Level	Base Need			Land Acquisition & Site Development			Total Need
	Unhoused Students	Cost per Student	Total Cost	Land Acquisition	Site Development	Total Land & Site Dev.	
		[1]		[2]	[3]	[4]	
K-6	0	\$10,824	\$0	\$0	\$0	\$0	\$0
7-8	43	\$11,476	\$493,468	\$13,500	\$164,549	\$178,049	\$671,517
9-12	95	\$14,560	\$1,383,200	\$31,625	\$413,217	\$444,842	\$1,828,042
SDC	8	\$20,399	\$163,192	\$0	\$0	\$0	\$163,192
Totals	146		\$2,039,860	\$45,125	\$577,766	\$622,891	\$2,662,751

New Housing Unit Area

Unit Type	Number of Units	Area per Unit	Total Area
All	410	1,352	554,320
Totals	410		554,320

Level 2 Fee \$ /Sq. Ft.
\$4.80

[1] Cost per student per SB 50 allowance for new construction projects.

[2] Equals one half of the estimated land acquisition costs.

[3] Equals one half of the estimated site development costs including general site development costs.

[4] Total cost assumes 3.61 acres to be acquired.

The grant amounts shown include the amounts allowed by OPSC for fire alarms and sprinklers as of January 2016.

A. Reduce Cost by Other Available Funds, Including Owned Sites

SB 50 requires that the cost of serving students from new housing be reduced by other available local funds. The McFarland Unified School District potentially has several such sources of funds.

1. Fees on Senior Housing, Residential Additions, and Commercial/ Industrial Projects

Fees collected on senior housing, residential additions, and commercial or industrial development projects must be used to reduce the Level 2 fee amount, unless the fees are committed to other projects.

The District has applied these revenues to pay the lease cost of portable classrooms that provide space for students from existing housing that accommodates workers in the senior housing projects, residential additions, or commercial/ industrial projects. By entering into such lease agreements, the Governing Board has not dedicated these funds to facilities necessitated by new residential construction subject to Alternate fees⁸.

2. Redevelopment Pass-Thru and Other Agreements

As with the preceding paragraph, the limited funds received from Redevelopment and similar agreements are used to provide capacity for enrollment growth from existing homes plus improvements to schools not related to new housing development. These funds are not available to reduce the cost of providing facilities for students from new residential projects.

3. Voter Approved Bond Measure

District voters approved a 2012 local bond measure in the amount of \$25 million to modernize the community's schools and build a new elementary school. The new facility assisted the District in housing students from homes that have already been built. No remaining funds from the bond issue are available to offset costs identified in this report for students projected from new housing.

4. Surplus Property

The District does not have any surplus property which can be used to reduce the costs of facility needs identified in this report.

⁸ See Government Code section 65995.5 (c)(2) and 65995.5 (f).

Based on the preceding four paragraphs, there are no local funds available to reduce costs to accommodate students from future new residential development.

B. Collection of Level 3 Fees if State Funds for the New Construction Program Are Not Available.

The McFarland Unified School District has the option of levying a fee approximately two times⁹ that shown above in the event state funds for new construction are not available, as provided by Government Code section 65995.7. The mechanism for this change is contained in the District's Resolution approving adoption of Level 2 and Level 3 fees. The Level 3 fee is calculated by the preceding methodology to be:

Level 3 Fee per Square Foot: \$9.61

Level 3 fees greater than the Level 2 amount may be reimbursed if an agreement is established and State funds subsequently become available.

In certain cases, builders and buyers of qualifying affordable housing, may be eligible for State reimbursement of the difference between Level 2 and Level 3 fees.

⁹ This amount is approximate due to the formula imposed by statute.

Chapter 5: Nexus Between Fees and Projects Subject to Fees

California law allows school districts that have demonstrated a need for new or expanded school facilities to assess a fee on each building permit issued within its territory¹⁰. The fee only may be used to offset the capital cost needed to serve students from projects subject to the fee. (A small amount may be used for administering the fee program.) Other means of funding school building projects are available, and many residential developments provide funding for new or expanded schools by arrangements not based on this statutory authority.

A. Procedural Requirements for School Facility Fees

Before levying any fee, a school district or other public agency must show a connection between the fee and the project or activity that must pay the fee, and further must show that the fees will be used to alleviate a cost or burden caused by that development activity. Statutory and case law is clear that fees may not be used to address general or unrelated needs of the public agency. These justification requirements are sometimes known as the "Nexus tests" or "AB 1600" criteria. A nexus test demonstrates the linkage or closeness of the fee and its use to the activity causing the need. AB 1600 is shorthand for the procedural requirements found in the Government Code to levy any fee on a development project in California.¹¹

Later sections of this chapter will address each of the statutory tests and evaluate whether School Facility Fees at the adjusted rate meet the necessary legal requirements. The facts and analyses in this document are presented for use by the governing board of this school district when making the findings needed to adopt a resolution levying a fee.

B. Background and Current Conditions in the District

The McFarland Unified School District continues to experience overcrowding and is projected to increase in enrollment in the future as development continues. Earlier sections have discussed school expansion and construction projects to accommodate students from the new homes.

Combining the preceding factors has established a cost to accommodate new students from residential developments of \$9.61 per square foot, the local one-half share of which is **\$4.80** per square foot. Fees under other statutes apply to commercial and senior housing projects.

¹⁰ See Calif. Education Code Section 17620 *et. seq.* and Government Code Section 65995, *et seq.*

¹¹ See Govt. Code Section 66000, *et. seq.*, also known as the Mitigation Fee Act. (Assembly Bill 1600 was the law that codified and reorganized these requirements.)

C. Specific Criteria for Levy of School Facility Fees

Various specific criteria must be satisfied to impose Level 2 and Level 3 School Facility Fees. The following discussion will show that the proposed Alternate fees meet these criteria.

1. Purpose of the Fee: Government Code Section 66001(a)(1)

School Facility Fees may be levied "for the purpose of funding the construction or reconstruction of school facilities"¹². Fees may not be used for regular maintenance, routine repair, inspection or removal of asbestos containing materials, or purposes of deferred maintenance, as defined¹³.

Level 2 and Level 3 School Facility Fees shall be used by this school district for the construction of school facilities at existing and future campuses. Specific uses were listed in Chapter 3.

2. Uses to Which the Fee will be Put: Section 66001(a)(2)

Specific uses may include but are not limited to: the design of new construction projects, acquisition of land, construction of new permanent buildings, placement of modular classrooms on a short term or long term basis, reconstruction projects, necessary permit and plan checking fees, testing and inspection costs, necessary furnishing and equipment, and related costs of construction projects. In addition, fees will be used for the lease of interim school facilities pending availability of newly constructed or reconstructed facilities. Fees may be used for the legal and administrative costs of establishing and administering the fee program and for planning needed new schools to serve growth areas.

Facilities that may be affected include those projects listed in Chapter 3 and all existing properties owned by the District and future sites to be acquired for school purposes.

In addition, Government Code section 65995.5 (f) requires that "A fee, charge, dedication, or other requirement . . . shall be expended solely on the school facilities identified in the needs analysis as being attributable to projected enrollment growth from the construction of new residential units." That requirement will be met.

¹² Educ. Code 17620(a)(1)

¹³ Educ. Code 17620(a)(3)

3. Reasonable Relationship Between Use of Fee and Type of Project on Which Fee is Levied: Section 66001(a)(3)

For residential projects, the relationship of new homes to public school enrollment is demonstrated by the students living in the new homes. Yield data from recently built housing in the District confirms this relationship. Housing projects that prohibit occupancy by school age children typically are exempt from Level 2 or Level 3 fees¹⁴.

4. Reasonable Relationship Between the Need for the Public Facility and Type of Project: Section 66001(a)(4)

This section will show (1) that additional school facilities are needed to accommodate students from projects subject to the fee, (2) the school facility construction/reconstruction projects identified are reasonable given the need created by the projects subject to the fee, and (3) that no other funding source is available or expected which will preclude the need for fees on new development projects.

a. Need for additional school facilities

Enrollment projections show that all existing facilities will continue to be needed to serve existing students and enrollment other than from new development. There is insufficient space available for students from residential development without planning, designing, and constructing additional school facilities.

b. Reasonableness of the Identified Projects

The number of students expected clearly indicates the need for new school facilities. The District has considered and rejected temporary measures such as long-term use of temporary classrooms at existing schools, converting schools to a multi-track calendar, and other means of avoiding construction that will adversely affect the existing students and the community.

c. Alternative Funding for the Identified Projects

Other funding sources are not available or reasonably expected for the projects needed to accommodate students from new housing. Current balances in the fee fund are pledged to current projects or paying off earlier expansion, modernization, improvement, or other projects. Voter-

¹⁴ Generally, this requires a specific deed restriction.

approved bond funds are committed to other projects, including the non-growth portion of projects listed such as replacement of existing school spaces. Other funding sources are required to meet existing non-development related facility needs, including modernization/renovation of existing schools, replacement of existing temporary classrooms, or other needs of the school district.

5. Reasonable Relationship Between Amount of Fee and Cost of Facility Attributable to Development Paying Fee: Section 66001(b)

This test requires that the public agency show two relationships: (1) that the amount of the fee is properly based on the portion of the needed facility that is attributable to new development, and (2) that the amount of the expected fees from new development be feasible to have the needed project financed and built.

a. Amount attributable to residential development

Preceding discussion has shown that new school facilities are needed to serve students expected from future new homes. The financial analysis is based on costs per pupil so that total costs may be prorated or allocated between new development and any other causes.

b. Feasibility of funding project

The cost of needed new facilities to serve students is greater than may be funded by fees alone. The school district will seek additional funding or reductions in cost from all sources. It is anticipated that bond funds, state funds, existing agreements with builders, other local funds, and future state reimbursement will provide sufficient funding to build the needed school projects. Funding, including borrowing based on fees expected more than five years in the future, may be used to allow projects to begin construction to better meet public needs.

6. Fees collected for projects more than five years in future: Section 66001(d)

It is not expected that any fees will remain unspent and held for projects more than five years after collection. School district staff will monitor requirements of this section through their annual reports on fees collected and spent.

7. Fees that are conditions of approval: Section 66005(a)

This section requires that fees imposed as a condition of approval of a development or a development project not exceed the "estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed". Fees levied for school facility purposes by this school district are based on the actual cost of needed facilities and will not exceed the estimated reasonable cost of the facilities for which they are imposed.

8. Time of payment of School Facility Fees: Section 66007

School Facility Fees for this school district will be collected, absent other arrangements, prior to issuance of a building permit. An account has been established, ongoing appropriations have been made of funds for planning, design, or construction of needed facilities, and a proposed construction schedule or plan has been adopted. Except as modified by other documentation of the school district, the construction schedule for the needed school facilities identified in this plan will be within the next five years.

9. Exemption for project to replace damaged buildings due to a Natural Disaster: Govt. Section 66011 and Education Code Section 17626

This school district will not levy fees on projects statutorily exempt as replacements for structures damaged or destroyed by a natural disaster as determined by the Governor.

10. Fees on Commercial, Industrial, and Agricultural Projects: Education Code Sections 17621, 17622

This section does not apply as Level 2 or Level 3 fees are not imposed on commercial, industrial, or agricultural construction projects.

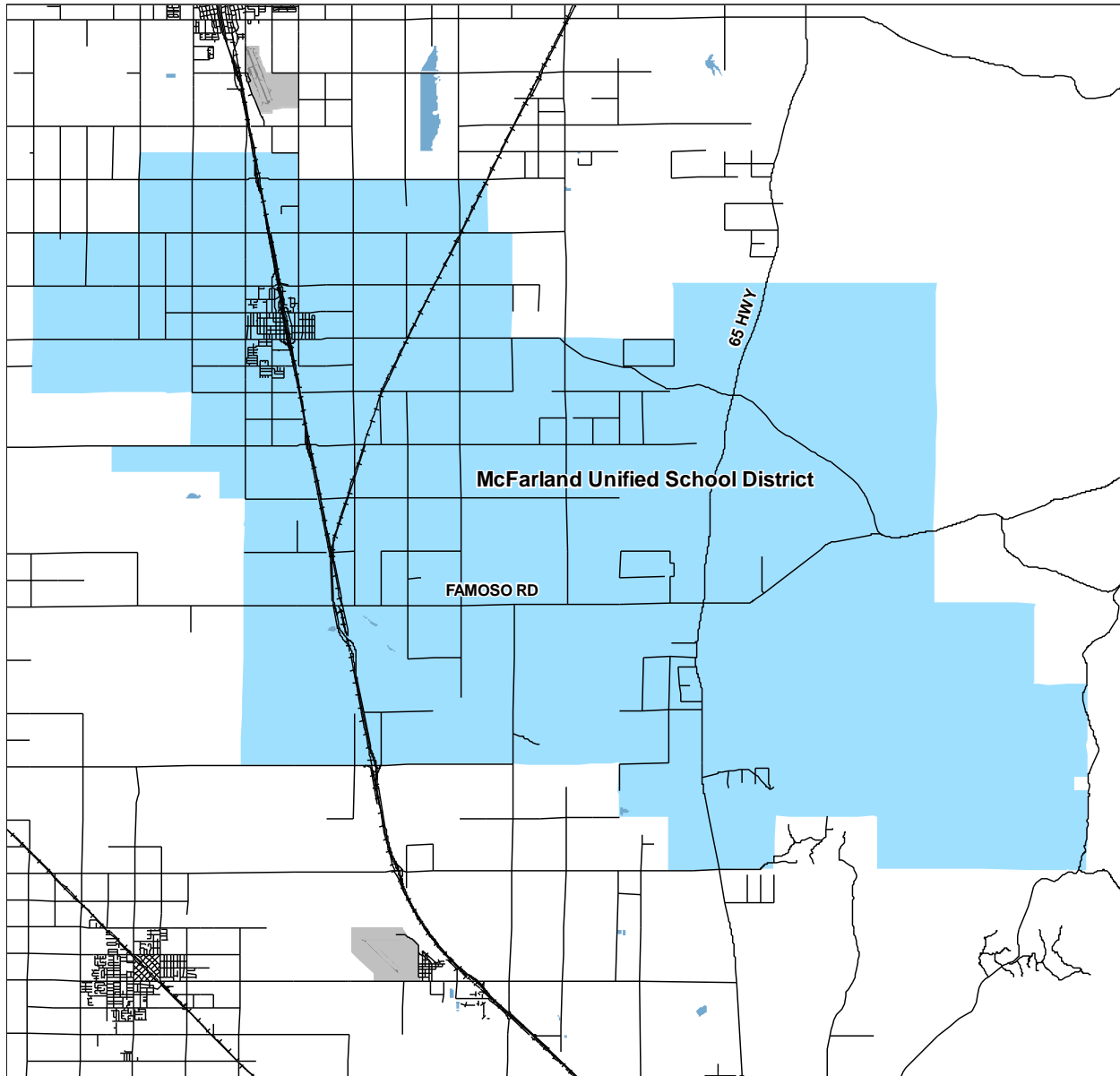
D. Notice of Change and Time of Implementation

Following action of the governing board to adopt a resolution establishing rates for Level 2 and Level 3 fees, staff will transmit a copy of the resolution and a map of the District's boundaries to the planning/building departments of the county and all cities which are served by the District informing those agencies of the revised amounts and the effective date of the new fees. The effective date of the fees shall be immediately upon action of the Governing Board¹⁵.

¹⁵ See Government Code Section 65995.6(f).

E. Conclusion

Compliance with the preceding nexus requirements establishes that the McFarland Unified School District is eligible to impose these fees authorized by State law. The following map shows the geographic area for which the District is authorized to collect these fees.



Chapter 6: Findings and Conclusions

Based on the preceding analysis, the following Conclusions are submitted for the Board's review and consideration.

- A. The McFarland Unified School District has applied for and been found to be eligible for New Construction funding from the State School Facilities Program.**
- B. The McFarland Unified School District has completed a School Facilities Needs Analysis, and properly adopted that Analysis after providing public notice, responding to comments, and taking action as prescribed by law.**
- C. The McFarland Unified School District meets at least two of the four tests required by Government Code section 65995.5 (b)(3):**
 - a. The District has capital facility debt in an amount that exceeds 15% of the District's bonding capacity.
 - b. The District has more than 20% of the teaching stations in the District that are relocatable classrooms.
- D. Fees collected under authority of section 65995.5 or section 65995.7 shall be expended as required by statute.**
- E. The District has met necessary nexus and notice requirements.**
- F. A Maximum Level 2 "Alternate" fee is justified in the amount of \$4.80 per square foot of residential development.**

Respectfully Submitted,



Ken Reynolds
SchoolWorks, Inc.

Appendices

SCHOOL FACILITY NEEDS ANALYSIS 2017

McFarland Unified School District

- *SAB 50-01 Enrollment Certification/Projection*
- *New Construction Eligibility (OPSC)*
- *Annual Adjustment to School Facility Program Grants*
- *Site Development Costs*
- *Assessed Value*
- *Capital Facility Debt*

SCHOOL DISTRICT McFarland Unified	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 73908
COUNTY Monterey	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

Check one: ☒ Fifth-Year Enrollment Projection ☐ Tenth-Year Enrollment Projection

HSAA Districts Only - Check one: ☐ Attendance ☐ Residency
☐ Residency - COS Districts Only - (Fifth Year Projection Only)

<input type="checkbox"/> Modified Weighting (Fifth-Year Projection Only)	3rd Prev. to 2nd Prev.	2nd Prev. to Prev.	Previous to Current
<input type="checkbox"/> Alternate Weighting - (Fill in boxes to the right):			

Part G. Number of New Dwelling Units
 (Fifth-Year Projection Only)

410

Part H. District Student Yield Factor
 (Fifth-Year Projection Only)

0.8041

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
1965	593	1100	3658

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe			
Severe			
TOTAL			

I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

Part A. K-12 Pupil Data

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
	/	/	/	/	2013 / 2014	2014 / 2015	2015 / 2016	2016 / 2017
K					341	317	368	319
1					272	312	265	315
2					294	282	311	273
3					297	305	285	313
4					287	309	298	288
5					267	293	310	297
6					249	261	263	290
7					236	261	258	253
8					248	236	273	250
9					241	251	239	274
10					228	247	267	247
11					225	192	223	239
12					185	203	184	212
TOTAL					3370	3469	3544	3570

Part B. Pupils Attending Schools Chartered By Another District

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
				0	0	0	0

Part C. Continuation High School Pupils - (Districts Only)

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					0	0	0	0

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

Part E. Special Day Class Pupils - (County Superintendent of Schools Only)

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
/	/	/	/	2013 / 2014	2014 / 2015	2015 / 2016	2016 / 2017

Part F. Birth Data - (Fifth-Year Projection Only)

☐ County Birth Data ☐ Birth Data by District ZIP Codes ☐ Estimate ☐ Estimate ☐ Estimate

8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current



→ District Main Page

[Return to Search Results](#)

District: McFarland Unified

District Rep: Mr. Victor Hopper

Modernization Eligibility

New Construction Eligibility

Fund Release

	District Code	Attendance Area	Original SAB Approval Date	Recent SAB Approval
▼	73908	0	8/23/2000	10/6/2010

SAB 50-03 New Construction Eligibility Information

New Construction Baseline Eligibility

Grade Level:	K - 6	7 - 8	9 - 12	Non-Severe	Severe
Established Eligibility:	-33	-15	154	0	0
SAB Approvals/Adjustments:	482	77	-40	205	0
Remaining Eligibility:	449	62	114	205	0

SAB 50-03 Eligibility Document Status/Dates

Status:	PM Complete
Date Signed:	4/28/2000
Date Received:	5/5/2000
SAB Approval Date:	8/23/2000

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS
State Allocation Board Meeting, February 24, 2016

Grant Amount Adjustments

		Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-15	Current Adjusted Grant Per Pupil Effective 1-1-16
New Construction	Elementary	1859.71	\$10,345	\$10,634
	Middle	1859.71	\$10,942	\$11,247
	High	1859.71	\$13,923	\$14,311
	Special Day Class – Severe	1859.71.1	\$29,070	\$29,881
	Special Day Class – Non-Severe	1859.71.1	\$19,442	\$19,984
	Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$12	\$12
	Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$17	\$17
	Automatic Fire Detection/Alarm System – High	1859.71.2	\$28	\$29
	Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$53	\$54
	Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$36	\$37
	Automatic Sprinkler System – Elementary	1859.71.2	\$173	\$178
	Automatic Sprinkler System – Middle	1859.71.2	\$206	\$212
	Automatic Sprinkler System – High	1859.71.2	\$214	\$220
	Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$548	\$563
	Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$368	\$378
Modernization	Elementary	1859.78	\$3,939	\$4,049
	Middle	1859.78	\$4,167	\$4,283
	High	1859.78	\$5,455	\$5,607
	Special Day Class - Severe	1859.78.3	\$12,555	\$12,905
	Special Day Class – Non-Severe	1859.78.3	\$8,399	\$8,633
	State Special School – Severe	1859.78	\$20,925	\$21,509
	Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$127	\$131
	Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$127	\$131
	Automatic Fire Detection/Alarm System – High	1859.78.4	\$127	\$131
	Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$352	\$362
	Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$235	\$242
	Over 50 Years Old – Elementary	1859.78.6	\$5,472	\$5,625
	Over 50 Years Old – Middle	1859.78.6	\$5,788	\$5,949
	Over 50 Years Old – High	1859.78.6	\$7,577	\$7,788
	Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$17,442	\$17,929
	Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$11,664	\$11,989
	Over 50 Years Old – State Special School – Severe	1859.78.6	\$29,069	\$29,880

(Continued on Page Two)

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS
February 2016

Grant Amount Adjustments

New Construction / Modernization / Joint-Use	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-15	Current Adjusted Grant Per Pupil Effective 1-1-16
Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82 1859.125 1859.125.1	\$169	\$174
Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82 1859.125 1859.125.1	\$304	\$312
New Construction Only			
Parking Spaces	1859.76	\$13,155	\$13,522
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$16,838	\$17,308
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$6,327	\$6,504
Modernization Only			
Two-stop Elevator	1859.83	\$105,240	\$108,176
Additional Stop	1859.83	\$18,943	\$19,472
Project Assistance (for school district with less than 2,500 pupils)	1859.78.2	\$3,374	\$3,468
Facility Hardship / Rehabilitation			
Current Replacement Cost - Other (per square foot)	1859.2	\$338	\$347
Current Replacement Cost - Toilets (per square foot)	1859.2	\$608	\$625
Interim Housing – Financial Hardship (per classroom)	1859.81	\$34,687	\$35,655
Charter School Facilities Program - Preliminary Apportionment Amounts			
Charter School Elementary	1859.163.1	\$10,399	\$10,689
Charter School Middle	1859.163.1	\$11,009	\$11,316
Charter School High	1859.163.1	\$13,972	\$14,362
Charter School Special Day Class - Severe	1859.163.1	\$29,209	\$30,024
Charter School Special Day Class - Non-Severe	1859.163.1	\$19,534	\$20,079
Charter School Two-stop Elevator	1859.163.5	\$87,700	\$90,147
Charter School Additional Stop	1859.163.5	\$15,786	\$16,226

(Continued on Page Three)

Determination of Average State allowed amounts for Site Development Costs

Elementary Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Dry Creek Jt Elem	5	11.06	\$993,868	20.1%	\$2,387,568	2006	\$215,874	
Elk Grove Unified	5	12.17	\$556,011	48.2%	\$1,648,316	2001	\$135,441	
Elk Grove Unified	10	11	\$690,120	48.2%	\$2,045,888	2001	\$185,990	
Elk Grove Unified	11	10	\$702,127	48.2%	\$2,081,483	2001	\$208,148	
Elk Grove Unified	14	10	\$732,837	46.2%	\$2,142,139	2002	\$214,214	
Elk Grove Unified	16	9.86	\$570,198	46.2%	\$1,666,733	2002	\$169,040	
Elk Grove Unified	17	10	\$542,662	46.2%	\$1,586,243	2002	\$158,624	
Elk Grove Unified	20	10	\$710,730	43.2%	\$2,034,830	2003	\$203,483	
Elk Grove Unified	25	10	\$645,923	38.4%	\$1,788,052	2004	\$178,805	
Elk Grove Unified	28	10.03	\$856,468	24.4%	\$2,130,974	2005	\$212,460	
Elk Grove Unified	39	9.91	\$1,007,695	20.1%	\$2,420,785	2006	\$244,277	
Folsom-Cordova Unified	1	9.79	\$816,196	20.1%	\$1,960,747	2006	\$200,281	
Folsom-Cordova Unified	4	7.5	\$455,908	46.2%	\$1,332,654	2002	\$177,687	
Folsom-Cordova Unified	5	8	\$544,213	46.2%	\$1,590,776	2002	\$198,847	
Folsom-Cordova Unified	8	8.97	\$928,197	11.2%	\$2,063,757	2007	\$230,073	
Galt Jt Union Elem	2	10.1	\$1,033,044	38.4%	\$2,859,685	2004	\$283,137	
Lincoln Unified	1	9.39	\$433,498	46.2%	\$1,267,148	2002	\$134,947	
Lodi Unified	3	11.2	\$555,999	46.2%	\$1,625,228	2002	\$145,110	
Lodi Unified	10	11.42	\$1,245,492	46.2%	\$3,640,669	2002	\$318,798	
Lodi Unified	19	9.93	\$999,164	11.2%	\$2,221,545	2007	\$223,721	
Lodi Unified	22	10	\$1,416,212	7.7%	\$3,051,426	2008	\$305,143	
Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Stockton Unified	2	10.5	\$781,675	43.2%	\$2,237,946	2003	\$213,138	
Stockton Unified	6	12.48	\$1,136,704	20.1%	\$2,730,703	2006	\$218,806	
Tracy Jt Unified	4	10	\$618,254	46.2%	\$1,807,204	2002	\$180,720	
Tracy Jt Unified	10	10	\$573,006	38.4%	\$1,586,202	2004	\$158,620	
Washington Unified	1	8	\$446,161	46.2%	\$1,304,163	2002	\$163,020	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
Totals		341.16			\$68,791,833	Average	\$201,641	2016 Adjustment \$228,819

Middle and High Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Western Placer Unified	4	19.3	\$5,973,312	24.4%	\$7,431,085	2005	\$385,030	
Roseville City Elem	2	21.6	\$1,780,588	48.2%	\$2,639,311	2000	\$122,190	
Elk Grove Unified	4	66.2	\$8,659,494	48.2%	\$12,835,704	2000	\$193,893	
Elk Grove Unified	13	76.4	\$9,791,732	48.2%	\$14,513,986	2001	\$189,974	
Elk Grove Unified	18	84.3	\$13,274,562	43.2%	\$19,002,626	2003	\$225,417	
Grant Jt Union High	2	24	\$2,183,840	48.2%	\$3,237,039	2000	\$134,877	
Center Unified	1	21.2	\$1,944,310	46.2%	\$2,841,684	2002	\$134,042	
Lodi Unified	2	13.4	\$1,076,844	46.2%	\$1,573,849	2002	\$117,451	
Lodi Unified	6	13.4	\$2,002,164	46.2%	\$2,926,240	2002	\$218,376	
Galt Jt Union Elem	1	24.9	\$2,711,360	46.2%	\$3,962,757	2002	\$159,147	
Tahoe Truckee Unified	2	24	\$2,752,632	43.2%	\$3,940,412	2003	\$164,184	
Davis Unified	5	23.3	\$3,814,302	43.2%	\$5,460,199	2003	\$234,343	
Woodland Unified	3	50.2	\$8,664,700	46.2%	\$12,663,792	2002	\$252,267	
Sacramento City Unified	1	35.2	\$4,813,386	46.2%	\$7,034,949	2002	\$199,856	
Lodi Unified	4	47	\$7,652,176	46.2%	\$11,183,950	2002	\$237,956	
Stockton Unified	3	49.1	\$8,959,088	43.2%	\$12,824,996	2003	\$261,202	
Natomas Unified	11	38.7	\$3,017,002	38.4%	\$4,175,850	2004	\$107,903	
Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	
Totals		679.3			\$142,058,711	Average	\$209,125	2016 Adjustment
Middle Schools:		260.7			\$49,447,897	Middle	\$189,704	\$215,274
High Schools:		418.6			\$92,610,814	High	\$221,217	\$251,034



District Bond & Assessed Value History

District's tax base has grown by 133% since 2005

McFarland Unified School District

McFarland USD Historical Assessed Value		
Fiscal Year Ending	Total Value	% Change
2005	\$603,709,264	
2006	\$642,484,485	6.42%
2007	\$692,123,255	7.73%
2008	\$820,821,795	18.59%
2009	\$1,062,871,776	29.49%
2010	\$966,996,958	-9.02%
2011	\$1,089,620,162	12.68%
2012	\$1,234,543,942	13.30%
2013	\$1,395,323,909	13.02%
2014	\$1,437,473,302	3.02%
2015	\$1,577,052,671	9.71%
2016	\$1,408,433,269	-10.69%
Average		8.57%

Source: Kern County

- ❖ District voters approved a \$9.8 million bond measure in 1992 at 68.1%, a \$8.3 million measure in 2004 at 77.9%, and a \$25.0 million measure in 2012 at 74.4%
- ❖ District has approximately \$4.2 million in remaining authorization from the Election of 2012
- ❖ Combined 2014-15 tax rate is \$82.75 per \$100,000 of assessed value

- ❖ District's 2015-16 assessed value is approximately \$1.4 billion; eleven-year average assessed value growth rate is 8.57%
- ❖ District's gross bonding capacity is approximately \$35.2 million (2.50% x assessed value); District's outstanding G.O. bond debt is approximately \$28.7 million; District's net bonding capacity, or current debt limit, is approximately \$6.5 million

MC FARLAND UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

E. INTERFUND BALANCES AND ACTIVITIES

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2016, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 10,149	Supplement other funds sources
General Fund	General Fund (consolidated)	13,791	Supplement other funds sources
Other Governmental Funds	General Fund	534	Supplement other funds sources
	Total	\$ 24,474	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2016, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 850,000	Supplement other funds sources
General Fund	Capital Outlay Projects	3,541,665	Supplement other funds sources
	Total	\$ 4,391,665	

F. LONG-TERM OBLIGATIONS

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2016, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 235,308	\$ --	\$ --	\$ 235,308	--
General obligation bonds	1,759,838	--	20,000	1,739,838	20,000
General obligation bonds	1,130,000	--	240,000	890,000	230,000
General obligation bonds	1,049,761	--	45,000	1,004,761	50,000
General obligation bonds	4,075,000	--	335,000	3,740,000	350,000
General obligation bonds	5,105,000	--	--	5,105,000	25,000
General obligation bonds	7,085,000	--	--	7,085,000	--
General obligation bonds	5,300,000	--	--	5,300,000	35,000
General obligation bonds	3,000,000	--	--	3,000,000	30,000
Compensated absences *	49,146	1,261	--	50,407	--
Total governmental activities	\$ 28,789,053	\$ 1,261	\$ 640,000	\$ 28,150,314	\$ 740,000

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General, Child Development, Cafeteria