

Panama-Buena Vista Union School District

School Facilities Needs Analysis

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EXECUTIVE SUMMARY

A. INTRODUCTION

With the passage of Senate Bill 50 and Proposition 1A in 1998, upon meeting certain requirements school districts have the option of adopting alternative school fees, (“Alternative Fees”), also known as Level II and Level III fees, beyond the maximum statutory school fees, Level I Fees, that may be collected from new residential housing to finance new school facility construction.

This School Facilities Needs Analysis (“SFNA”) has been prepared for the Panama-Buena Vista Union School District (“School District”) in accordance with Education Code 17620 *et seq.* and Government Code Section 65995 *et seq.* and serves as the basis for justifying the collection of Alternative Fees and the level at which they may be levied. More specifically, the SFNA is conducted in order to determine the need for new school facilities for unhoused pupils that are attributable to projected enrollment growth from the development of new residential units over the next five (5) years. The SFNA is required to be adopted by resolution at a public hearing after it has been made available to the public for a period of not less than thirty days. Prior to the public hearing, the public has the opportunity to review and comment on the SFNA. The Alternative Fees, which may be adopted at the public hearing, take effect immediately and are valid for a maximum of one (1) year, unless a revised report is adopted.

B. ELIGIBILITY AND STATUTORY REQUIREMENTS

As a prerequisite for collecting the Alternative Fees, a school district must satisfy the following:

- (i) Make a timely application to the State Allocation Board (“SAB”) for new construction funding for which it is eligible and be determined to meet the eligibility requirements for new construction funding set forth in Sections 17071.10 and 17071.75 of the Education Code. If the SAB fails to notify the school district of its eligibility within 120 days of receipt of application, the school district is deemed eligible by default; and
- (ii) Comply with at least two (2) of the four (4) statutory requirements (“Statutory Requirements”) set forth in Section 65995.5(b)(3) and as summarized below:
 1. School District has substantial enrollment of its students on a multi-track year-round schedule;
 2. School District has placed on the ballot in the previous four (4) years at least one (1) local general obligation bond to finance school facilities and the measure received at least 50 percent plus one of the votes cast;
 3. School District has issued debt or incurred debt obligations for capital outlay in an amount equivalent to the percentage of the School District’s bonding capacity as further specified in Section 65995.5(b)(3)(C); and/or

- 4. At least 20 percent of the teaching stations within the School District are relocatable classrooms.

C. ALTERNATIVE FEES

The Level II Fee is calculated pursuant to Government Code Section 65995.5 *et seq.* and is intended to represent fifty percent (50%) of a school district’s facility costs and applies when the SAB is apportioning State funding. The Level III Fee is calculated pursuant to Government Code Section 65995.7 *et seq.* and is intended to represent roughly one hundred percent (100%) of a school district’s facility costs and applies if the SAB ceases to provide such funding.

The Level II Fee and Level III Fee determined herein are set forth in the table below.

ALTERNATIVE FEE	AMOUNT
Level II Fee	\$4.00 per square foot
Level III Fee	\$8.00 per square foot

SECTION I. ELIGIBILITY TO LEVY ALTERNATIVE FEES

A. TIMELY APPLICATION

Government Code Section 65995.5(1) requires that the governing board of the School District make a timely application to the SAB and meet the eligibility requirements for new construction funding under the School Facilities Program (“SFP”) as set forth in Education Code Section 17071.10 and Section 17071.75.

The Board of Trustees of the School District adopted Resolution No. 00-04 electing to participate in the SFP on September 14, 1999. The resolution stated the School District’s desire to apply for state funding under the SFP and also authorized a representative of the School District to request an eligibility determination (“Eligibility Determination”) for new construction funding as required by the SAB and to approve and submit the required SAB Forms 50-01, 50-02 and 50-03. On April 26, 2000 the SAB approved the Eligibility Determination of the School District. A copy of the most recently transmitted SAB Forms 50-01, 50-02 and 50-03 as well as the most current Eligibility Determination is contained within Appendix “A”.

B. STATUTORY REQUIREMENTS

A school district must also satisfy two (2) of the four (4) statutory school threshold tests set forth in Government Code Section 65995.5(b)(3). The School District satisfies three (3) of the Statutory Requirements:

ELIGIBILITY REQUIREMENTS		SATISFIED
(i)	Substantial enrollment on Multi-Track Year-Round Schedule	Not Satisfied – The School District currently does not provide a Multi-Track Year-Round Schedule at any school.
(ii)	At least one (1) local general obligation bond measure on the ballot in the last four (4) years and received at least 50 percent plus one (1) of the votes cast	Satisfied – On November 8, 2022, the School District placed Measure I on the ballot and the measure was approved by 60% of the voters in the School District.
(iii)	The School District has issued debt or incurred obligations for capital outlay in an amount equivalent to the percentage (15% or 30%, as applicable) of its bonding capacity set forth in Section 65995.5(b)(3)(C).	Satisfied – As of December 31, 2023, the School District had \$126,195,000 in outstanding general obligation bond debt and \$18,940,000 in outstanding certificates of participation, for a total combined debt amount outstanding of \$145,135,000. The bonding capacity of the School District is currently \$204,697,724. Therefore, the School District is currently at 70.90% of its bonding capacity (Appendix “B” provides the bonding capacity calculation of the School District).
(iv)	At least 20% of the teaching stations within the School District are relocatable classrooms	Satisfied – The School District is currently operating in 589 permanent classrooms and 387 relocatable classrooms, which equates to 39.65% of the teaching stations being relocatable.

SECTION II. PROJECTED UNHOUSED STUDENTS FROM NEW RESIDENTIAL DEVELOPMENT OVER THE NEXT FIVE YEARS

A. PROJECTED STUDENT ENROLLMENT

1. Student Generation Rates

As required by and in accordance with Government Code Section 65995.6, this SFNA shall project the number of unhoused students attributable to projected enrollment growth (“Projected Student Enrollment”) from the development of new residential units over the next five (5) years (“Projected Units”). The projection of students shall be based on the historical student generation rates (“SGR”) of new residential units constructed during the previous five (5) years that are of a similar type of unit as the Projected Units. The types of residential units considered include (i) single family detached (“SFD”), (ii) single family attached (“SFA”), and (iii) multi-family units (“MF”). Units classified as SFD are those units with no common walls; SFA are those units sharing a common wall each on a separate and unique assessor’s parcel (e.g. townhouses, condominiums, etc.); and MF are those units which share a single assessor’s parcel and share a common wall (e.g. apartments, duplexes, etc.).

In order to calculate SGRs, Koppel & Gruber Public Finance (“K&G Public Finance”) first obtained building permit data from the City of Bakersfield (“City”) Planning Division. The database contains historical permit data and provides the year that a structure was built. It should be noted no residential properties were constructed within areas of the County that are also served by the School District within the previous five (5) years. Parcels were then clustered by unit type (SFD, SFA, and MF) and residential parcels built within the past five (5) years¹ were extracted. Based on the historical permit information, a total of 2,832 SFDs, zero (0) SFAs, and 216 MFs were built within the School District in the previous five (5) years.

K&G Public Finance then obtained a student database from the School District, which contained school level (elementary school or junior high school) and address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2023. The student enrollment address information was matched to the address (situs address) information of parcels in the permit database. The number of students matched was then queried by school level and residential category. A total of 1,226 students matched the 2,832 SFDs and a total of 19 students matched the 216 MFs. K&G Public Finance could not calculate the SGRs for SFA units due to the absence of these units being constructed within the School District in the past five (5) years. In addition, no SFA units are anticipated to be constructed within the School District in the next five (5) years. Tables 1 and 2 summarize the resulting SGRs by school level.

¹ Permit information on or after August 1st of Calendar Year 2018 and prior to August 1st of Calendar Year 2023 was taken into account, so as to maintain consistency with the CALPADS data provided as of October 2023, under the assumption that four months is a reasonable margin to build and sell a home post-permitting.

**TABLE 1
SINGLE FAMILY DETACHED (SFD)
STUDENT GENERATION RATES¹**

SCHOOL LEVEL	STUDENTS MATCHED	SFD UNITS	SGR BY SCHOOL LEVEL
Elementary School (TK-6)	995	2,832	0.3513
Junior High School (7-8)	231	2,832	0.0816
TOTAL	1,226	NA	0.4329

¹ Numbers may not compute due to rounding.

**TABLE 2
MULTI-FAMILY (MF)
STUDENT GENERATION RATES¹**

SCHOOL LEVEL	STUDENTS MATCHED	MF UNITS	SGR BY SCHOOL LEVEL
Elementary School (TK-6)	16	216	0.0741
Junior High School (7-8)	3	216	0.0139
TOTAL	19	NA	0.0880

¹ Numbers may not compute due to rounding.

2. Projected Units

Based on information obtained from the City Planning Division and the County of Kern Planning Department, a projection was made of the residential units planned to be constructed within the School District over the next five (5) years. Residential development projection letters were sent to the City and County in December 2023. The letters requested the City and County to review the projected number of residential units and estimated average square footage determined by K&G Public Finance, and to affirm or modify those projections. A copy of the letters and the responses received by the City and/or the County, if any, are included as Appendix “C”. The estimated Projected Units are summarized by residential category in Table 3 below. Currently, none of the Projected Units have mitigated their impact to the School District through participation in a Community Facilities District.

**TABLE 3
PROJECTED UNITS BY RESIDENTIAL CATEGORY**

RESIDENTIAL CATEGORY	PROJECTED UNITS
SFD	2,717
SFA	0
MF	181
TOTAL	2,898

3. Projected Student Enrollment

The number of Projected Units listed in Table 3 multiplied by the SGRs shown in Table 1 result in an estimate of the Projected Student Enrollment. The Projected Student Enrollment is shown in Table 4.

**TABLE 4
PROJECTED STUDENT ENROLLMENT BY SCHOOL LEVEL**

SCHOOL LEVEL	PROJECTED STUDENT ENROLLMENT
Elementary School (TK-6)	967
Junior High School (7-8)	225
TOTAL	1,192

B. SCHOOL DISTRICT CAPACITY

Government Code Section 65995.6 requires that the School District identify and consider any available capacity in existing facilities that may accommodate projected enrollment growth. The School District currently operates twenty (20) elementary schools and five (5) Junior High schools. Per Education Code Section 17071.10, these facilities have a capacity to accommodate 18,470 students, 14,123 of which are at the elementary school level and 4,347 seats are at the junior high school level. Appendix “D” provides a calculation of the current facility capacity using State loading factors.

C. PROJECTED UNHOUSED STUDENTS

The School District currently operates elementary schools serving students in grades transitional kindergarten (TK) through 6 and junior high school serving students in grades 7 through 8. Based on enrollment information as of October 2023 and reported to California Longitudinal Pupil Achievement Data System (CALPADS), the total student enrollment of the School District is 19,370 students. A summary of the enrollment data is provided in Appendix “E”. Available facilities capacity is calculated by subtracting the October 2023 student enrollment from existing school facilities capacity for each school level. The operation results in deficit capacity at both the Elementary and Junior High School levels. The capacity determination is shown in Table 5.

**TABLE 5
AVAILABLE CAPACITY**

SCHOOL LEVEL	EXISTING FACILITIES CAPACITY	STUDENT ENROLLMENT (OCTOBER 2023)	AVAILABLE/ (DEFICIT) CAPACITY
Elementary School (TK-6)	14,123	14,848	(725)
Junior High School (7-8)	4,347	4,522	(175)
TOTAL	18,470	19,370	(900)

In order to determine the projected unhoused students generated by Projected Units (“Projected Unhoused Students”) the Projected Student Enrollment is adjusted by any seats available at each school level. Since deficit capacity exists at all school levels, no further adjustments shall be made with respect to the calculation of Projected Unhoused Students. Table 6 shows the number of Projected Unhoused Students for each school level.

**TABLE 6
PROJECTED UNHOUSED STUDENTS**

SCHOOL LEVEL	PROJECTED STUDENT ENROLLMENT	AVAILABLE SEAT ADJUSTMENT ¹	PROJECTED UNHOUSED STUDENTS
Elementary School (TK-6)	967	0	967
Junior High School (7-8)	225	0	225
TOTAL	1,192	0	1,192

¹ A deficit capacity equals zero (0) surplus seats.

Government Code Section 65995.6(b) requires the School District to identify any surplus school sites that could be used to lower the need to house Projected Unhoused Students. The School District currently does not have any sites available to offset the impact of Projected Student enrollment from Projected Units. Appendix “H” also demonstrates there is a Local Funds funding deficit; therefore, there are no additional adjustments to the number of Projected Unhoused Students as determined in Table 6 above.

SECTION III. LEVEL II FEE

The following section sets forth the calculation of the permissible Level II Fee.

A. MAXIMUM NEW CONSTRUCTION GRANT

1. Per-Pupil Grant

The total new construction grant amount is determined by multiplying the number of Projected Unhoused Students by the total per-pupil grant (“PPG”). The PPG amount is calculated as the sum of the base per-pupil grant, the Auto Alarm Detection and Fire Sprinkler System Grant (“ADG”) and the General Site Development Grant (“GSDG”). The base per-pupil grant is identified in Education Code Section 17072.10(a) and was last adjusted by the SAB on January 24, 2024, per Education Code Section 17072.10(b). SAB Regulation 1859.71.1 allows for the additional grant for automatic fire alarm detection systems and fire sprinkler systems. The ADG was also last adjusted by the SAB as of January 24, 2024. Furthermore, SAB Regulation 1859.76 provides additional grants for general site development on new school construction projects¹. Appendix “F” provides a calculation of the allowable GSDG. Table 7 below shows the base per pupil grant, the additional grants as well as the total PPG.

**TABLE 7
TOTAL PER-PUPIL GRANT**

SCHOOL LEVEL	BASE PER-PUPIL GRANT AMOUNT	ADG	GSDG	TOTAL PPG
Elementary School (TK-6)	\$15,770	\$283	\$1,337	\$17,390
Junior High School (7-8)	16,679	340	1,395	18,414

2. New Construction Grant Amount

In accordance with Government Code Section 65995.5(c)(1), the New Construction Grant amount is calculated by multiplying the number of Projected Unhoused Students shown in Table 6 by the total PPG shown in Table 7. The calculation to determine the total New Construction Grant amounts by school level is shown in Table 8.

**TABLE 8
NEW CONSTRUCTION GRANT AMOUNT**

SCHOOL LEVEL	PROJECTED UNHOUSED STUDENTS	TOTAL PPG	TOTAL NEW CONSTRUCTION GRANT
Elementary School (TK-6)	967	\$17,390	\$16,816,130
Junior High School (7-8)	225	18,414	4,143,150
TOTAL	1,192	NA	\$20,959,280

¹ This shall be suspended no later than January 1, 2025, unless otherwise extended by the SAB.

B. SITE ACQUISITION AND SITE DEVELOPMENT COSTS

In calculating the permissible Level II Fee, Government Code Section 65995.5 (c)(1) allows for site acquisition and development costs to be added to the New Construction Grant amounts determined in the previous section if the following conditions are met: (1) the amount of the site acquisition and development assistance does not exceed 50% of the cost of site development to the school district, plus the lesser of (i) 50% of site costs of the school district or 50% of the appraised value of the site; and (2) the school district confirms there is no alternative available site or the school district plans to sell an available site in order to use the proceeds of the sale for purchase of a new site. The School District certifies, as of the date of this SFNA and by its adoption, the conditions have been met.

Specifically, Government Code Section 65995.5(h) sets forth the methodology for determining the allowable site acquisition and development costs that may be included in the Level II Fee. Section 65995.5(h) states that site acquisition costs may not exceed one-half (50%) of the amount determined by multiplying the applicable land acreage by the estimated cost per acre determined pursuant to Education Code Section 17072.12. Furthermore, Section 65995.5(h) specifies that site development costs shall not exceed the estimated amount that would be funded by the SAB pursuant to its regulation governing grants for site development costs (currently 50% of total site development costs).

Site acquisition costs applicable to each school level are based on the School District’s (i) anticipated cost per acre to acquire school sites plus (ii) allowable increases pursuant to Section 1859.74 of the Regulations for appraisals, surveys, site testing, CDE review/approval and preparation of the Phase One Environmental Site Assessment (POESA) and Preliminary Endangerment Assessment (PEA).

A land appraisal prepared for the School District by Valbridge Property Advisors and dated August 8, 2022 (“Land Appraisal”) was used in the determination of the appropriate site acquisition cost per acre for all school levels. The subject of the Land Appraisal is a 40-acre site for the construction of a future school located along the east side of Stine Road, south of Taft Highway (“Antongiovanni Property”). The Land Appraisal estimates the value of the property at \$1,600,000 (\$40,000 per acre) in 2022 dollars. An additional four percent (4%) is applied for allowable costs pursuant to Section 1859.74 of the Regulations for appraisals, surveys, site testing, CDE review/approval and preparation of the POESA and PEA.

The site development cost per acre deemed appropriate by the School District is based on site development cost estimates for the construction of Dolores S. Whitley Elementary School and has been adjusted by the annual percentage change in the State of California SAB Approved Construction Cost Index. Based on the adjusted costs, a reasonable estimate for site development costs is \$359,526 per acre at both school levels. The estimated per acre site acquisition cost and site development cost are summarized in Table 9.

**TABLE 9
ESTIMATED SITE ACQUISITION AND SITE DEVELOPMENT COST PER ACRE**

ESTIMATED SITE ACQUISITION COST PER ACRE	ESTIMATED SITE DEVELOPMENT COST PER ACRE
\$41,600	\$359,526

As required by Government Code Section 65995.5(h), the land acreage used to calculate the permissible Level II Fee shall be the necessary amount determined under the guidelines of the State Department of Education, as published in the “School Site Analysis and Development Handbook” as of January 1, 1998 (“SDE Handbook”). It should be noted that the land acreages identified in the SDE Handbook guidelines do not represent the required site size requirements for constructing new school campuses, and instead serve as a ‘rule of thumb’. The School District has determined that future school facilities will be designed to accommodate grades transitional kindergarten through 8 (TK-8 site) with a design capacity of 1,104 students. According to the guidelines specified in the SDE Handbook, the site acreages identified in Table 10 are required to accommodate these capacities.

**TABLE 10
SITE SIZE**

SCHOOL LEVEL	STUDENT CAPACITY	SITE ACREAGE ¹
TK-8 Site ²	1,104	16.1

¹ Site size acreage according to the guidelines identified in the SDE Handbook.

² The School District anticipates that the next school site will accommodate students in grades TK through 8.

The total estimated school site acquisition and site development costs at each school level are determined by multiplying the costs per acre identified in Table 9 by the site acreages shown in Table 10. Pursuant to Government Code Section 65995.5(h), the total school site acquisition and site development costs are reduced by one half (50%).

**TABLE 11
TOTAL SITE ACQUISITION AND SITE DEVELOPMENT COSTS¹**

SCHOOL LEVEL	TOTAL SITE ACQUISITION COST	TOTAL SITE DEVELOPMENT COST	TOTAL SITE COST	50% OF TOTAL SITE COSTS
TK-8 Site ²	\$669,760	\$5,788,369	\$6,458,129	\$3,229,065

¹ Numbers may not compute due to rounding.

² The School District anticipates that the next school site will accommodate students in grades TK through 8.

The site costs shown in Table 11 are per school level. To estimate the reasonable site acquisition and site development costs related to the facilities required to house the Projected Unhoused Students, the number of school facilities required to house the Projected Unhoused Students generated from the Projected Units must first be determined. To compute such figure, the number of Projected Unhoused Students is divided by the school design capacity at each school level. Projected Unhoused Students shown in Table 6 at the elementary (grades TK through 6) and junior high (grades 7 through 8) levels are combined into a TK-8 school level category. Table 12 identifies the number of school facilities required to house the Projected Unhoused Students.

**TABLE 12
NUMBER OF SCHOOL FACILITIES REQUIRED FOR PROJECTED UNHOUSED STUDENTS**

SCHOOL LEVEL	PROJECTED UNHOUSED STUDENTS	SCHOOL FACILITY CAPACITY	NUMBER OF SCHOOL FACILITIES REQUIRED
TK-8 Site ¹	1,192	1,104	1.08

² The School District anticipates that the next school site will accommodate students in grades TK through 8. Projected Unhoused Students at the elementary school level (TK-6) and junior high school level (7-8) are combined.

The total site acquisition and site development grant is determined by multiplying the eligible (50% of total) site costs shown in Table 11 by the number of school facilities required to house the Projected Unhoused Students as shown in Table 12. This calculation is shown in Table 13 below.

**TABLE 13
SITE ACQUISITION AND SITE DEVELOPMENT GRANT¹**

SCHOOL LEVEL	TOTAL SITE COSTS (50%)	NUMBER OF SCHOOL FACILITIES REQUIRED	TOTAL SITE ACQUISITION AND SITE DEVELOPMENT GRANT
TK-8 Site ²	\$3,229,065	1.08	\$3,487,390

¹ Numbers may not compute due to rounding.

² The School District anticipates that the next school site will accommodate students in grades TK through 8.

C. MAXIMUM LEVEL II FEE COST AND NET LEVEL II FEE COST

The Maximum Level II Fee Cost is calculated as the sum of the (i) Total New Construction Grant amounts identified in Table 8 and the (ii) Total Site Acquisition and Site Development Grant amounts identified in Table 13. The Maximum Level II Cost represents the maximum school facility costs that may be included in the calculation of the Level II Fee and is shown in Table 14.

**TABLE 14
MAXIMUM LEVEL II FEE COST**

Total New Construction Grant	\$20,959,280
Total Site Acquisition and Development Grant	3,487,390
MAXIMUM LEVEL II FEE COST	\$24,446,670

Government Code Section 65995.5(c)(2) requires that the School District subtract the full amount of local funds that the governing board has dedicated to facilities necessitated by Projected Units from the Maximum Level II Fee Cost to determine the Net Level II Fee Cost. Appendix “H” identifies and considers local revenues sources (“Local Funds”) available to offset the impact of Projected Units. Since the School District has determined that no Local Funds will be used for school facilities necessary to house the Projected Unhoused Students, the Net Level II Fee Cost is equal to the Maximum Level II Fee Cost. This amount is calculated in Table 15.

**TABLE 15
NET LEVEL II FEE COST**

Maximum Level II Fee Cost	\$24,446,670
Credit for Local Funds	0
NET LEVEL II FEE COST	\$24,446,670

D. LEVEL II FEE CALCULATION

In accordance with Government Code Section 65995.5(c)(3), the maximum Level II Fee is calculated by dividing the Net Level II Fee Cost by the total square footage of assessable space of the Projected Units. To project the total square footage of assessable space of the Projected Units, the average square footage of SFD and MF Projected Units must first be determined. Since no SFA units are expected to be developed in the next five (5) years the average square footage for this type of unit does not need to be estimated. K&G Public Finance used square footage information provided by the City Planning Division for SFD and MF units constructed within the School District in the last five-year period to estimate the average square footage of the Projected Units. Such square footage estimates were sent to the planning departments of the City and County for their review and comment. Appendix “C” includes a copy of the correspondence sent to the City and County along with their comments and/or revisions to the square footage estimates. Table 16 shows the projected average square footages as well as the total square footage of assessable space of the Projected Units.

**TABLE 16
TOTAL SQUARE FOOTAGE OF PROJECTED UNITS**

RESIDENTIAL CATEGORY	PROJECTED UNITS	AVERAGE SQUARE FOOTAGE	TOTAL PROJECTED SQUARE FEET
SFD	2,717	2,190	5,950,230
SFA	0	0	0
MF	181	905	163,805
TOTAL	2,898	NA	6,114,035

The Net Level II Fee Cost is divided by the total projected square feet of the Projected Units to arrive at the Level II Fee. The result of this operation is shown in Table 17. The Level II Fee represents the amount that can be adopted by the Board of Trustees of the School District.

Once adopted, the Level II Fee can be levied on future residential units in accordance with applicable law.

TABLE 17
LEVEL II FEE ¹

Net Level II Fee Cost	\$24,446,670
Total Square Footage of Projected Units	6,114,035
LEVEL II FEE	\$4.00

¹ Computational difference compared to the figures shown here may be due to rounding.

SECTION IV. LEVEL III FEE

The following section sets forth the calculation of the permissible Level III Fee. The Level III Fee is determined in accordance with Government Code Section 65995.7 and may be imposed if (i) the School District has complied with Government Code Section 65995.5 and (ii) State funds for new school facility construction are not available. State funds are not available if the SAB is no longer approving apportionments for new construction pursuant to Education Code Section 17072.20 due to lack of funds available for new construction.

A. LEVEL III FEE CALCULATION

The Level III Fee is calculated by increasing the Net Level II Fee Cost by an amount not to exceed the Maximum Level II Fee Cost, except that for the purpose of calculating this additional amount, the Local Funds identified pursuant to Government Section 65995.5(c)(2) and Section 65995.6(b) are not subtracted. This calculation is shown in Table 18 and the result represents the maximum amount of school facility costs that can be included in the calculation of the Level III Fee.

**TABLE 18
LEVEL III COST ¹**

Net Level II Fee Cost	\$24,446,670
Maximum Level II Fee Cost	24,446,670
LEVEL III FEE COST	\$48,893,340

¹ Numbers may not sum due to rounding.

The Level III Fee Cost is divided by the total projected square feet of the Projected Units as shown in Table 16 to arrive at the Level III Fee. The result of this operation is shown in Table 19.

**TABLE 19
LEVEL III FEE**

Level III Fee Cost	\$48,893,340
Total Square Footage of Projected Units	6,114,035
LEVEL III FEE	\$8.00

B. REIMBURSEMENT PROVISION

Government Code Section 65995.7(b) provides that a governing board may offer a reimbursement election to the person(s) subject to the Level III Fee with the right to monetary reimbursement of the difference, in whole or in part, between the Level II and Level III Fee to the extent that the School District receive funds from the State for construction of the school facilities for which that amount was required (less any amount expended for interim housing). The reimbursement election may be made on a tract or lot basis at the option of the person(s) subject to the Level III Fee. The reimbursement of available funds shall be made within 30 days as they are received by the School District.

SECTION V. GOVERNMENT CODE SECTION 66000

Government Code Sections 66000 *et seq.* were enacted by State Legislature in 1987. In any action establishing, increasing, or imposing a fee as a condition of approval of a development project, such as the Alternative Fees described herein, these Sections require the public agency to satisfy the following requirements:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

This SFNA has been prepared in accordance with applicable law to provide the factual basis for determining the Alternative Fees that may be collected from new residential development in the School District. The information set forth herein, including the information contained in the Appendices attached hereto, provide factual evidence establishing a nexus between the type of development projected to be built within the School District and the amount of Alternative Fees levied upon such development based on the need for such Alternative Fees. The determinations made in this SFNA meet the requirements of Government Code Section 66000. The findings are summarized as follows:

- (i). Government Code Section 65995.5(f) requires that Alternative Fees be expended solely on the school facilities identified in this SFNA as being attributable to projected enrollment growth from the construction of new residential units. The Alternative Fees will be used to fund school facilities required to accommodate Projected Unhoused Students generated by Projected Units to the extent described in this SFNA and permitted by applicable law.
- (ii). For residential development, the relationship between existing homes and student enrollment is demonstrated by the students living in those homes. The Student Generation Rates calculated in Section II of this SFNA confirm that relationship.
- (iii). As shown in this SFNA, additional residential development will generate additional students. Existing facilities are not adequate to accommodate projected student enrollment; therefore, the School District will be required to provide additional school facilities as a result of new residential development.

- (iv). The Alternative Fees determined herein were calculated by and in accordance with applicable law and represent the costs that are permissible to include. For single family residential construction, the actual average cost to the School District is estimated at \$8.65 per square foot (see Appendix “G” for further detail). Since the Alternative Fees are less than the estimated total cost to the School District, it is reasonable that the Alternative Fees determined herein are relatively proportional to the actual impact caused by new residential development on the School District.
- (v). The cost of new school facilities required to house students generated from new residential development is greater than the amount that may be funded solely by the collection of Alternative Fees.
- (vi). The School District maintains a fund for the deposit and accounting of developer fees, including Alternative Fees.

The School District has made available as of May 25, 2021, the Facilities Plan, outlining proposed improvement plans to a number of existing school facilities and the proposed development and construction of new school facilities. As previously noted and described herein, the Alternative Fees will be used to fund school facilities necessary to accommodate Projected Unhoused Students generated by Projected Units to the extent described in this Study and permitted by applicable law. Such Alternative Fees will be used to fund, in part, the school facilities identified in the Facilities Plan, inclusive of those school facilities described in this Study.

SECTION VI. REDEVELOPMENT

Government Code Section 66001, subdivision (a)(3) and (4) requires that a school district, in imposing school-impact fees, establish a reasonable relationship between the fee's use, the need for the public facility and the type of development project on which the fee is imposed. This section addresses and sets forth general policy when considering the levy of school fees on new residential units resulting from residential redevelopment projects within the School District.

Residential redevelopment means voluntarily demolishing existing residential, commercial, and/or industrial structures and subsequently replacing them with new residential dwelling units (“Residential Redevelopment”). School fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. (“School Fees”) shall be levied by the School District on new residential units resulting from Residential Redevelopment projects, if there is a nexus between the School Fees being imposed and the impact of new residential units on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the School District shall review, evaluate and determine on a case-by-case basis, the additional impact of the proposed new residential development by comparing the projected square footage, student generation and cost impacts of the proposed new residential units and the pre-existing residential, commercial and/or industrial development. Such analysis shall utilize the student generation rates identified in Tables 1 and 2 of this report, as applicable.

The School District may levy School Fees, authorized under applicable law, on new residential units resulting from Residential Redevelopment projects in an amount up to the additional impact cost per square foot as determined in accordance with the preceding paragraph, but not exceeding the applicable Alternative Fees.

APPENDIX A
SAB FORMS 50-01, 50-02, 50-03
AND ELIGIBILITY DETERMINATION

SCHOOL DISTRICT Panama-Buena Vista Union	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 63362
COUNTY Kern	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)

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

Part I. Projected Enrollment

1. Fifth-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			

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
18489	5008	0	23497

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe	658	0	658
Severe	280	0	280
TOTAL	938	0	

Part A. K-12 Pupil Data

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
	2015 / 2016	2016 / 2017	2017 / 2018	2018 / 2019	2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023
K	2311	2309	2264	2377	2322	2073	2175	2488
1	1798	1898	1956	1902	1921	1875	1864	1845
2	1890	1862	1972	1996	1860	1873	1960	1879
3	1678	1987	1897	2023	1979	1871	1905	1956
4	1840	1700	2041	1934	2016	1987	1922	1965
5	1864	1883	1759	2073	1933	2005	2036	1942
6	1903	1947	1952	1833	2154	1947	2111	2113
7	1871	1957	1983	2028	1888	2136	2024	2162
8	1848	1919	1988	2027	2090	1872	2197	2007
9	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0
TOTAL	17003	17462	17812	18193	18163	17639	18194	18357

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	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	0	0	0	0
10	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0

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

	Elementary	Secondary	TOTAL
Non-Severe	505	0	505
Severe	215	0	215
TOTAL	720	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
2015 / 2016	2016 / 2017	2017 / 2018	2018 / 2019	2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023

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

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)

Glenn Imke

SIGNATURE OF DISTRICT REPRESENTATIVE



DATE

12/23/2022

TELEPHONE NUMBER

661-831-8331 Ext. 6111

E-MAIL ADDRESS

gimke@pbvusd.k12.ca.us

EXISTING SCHOOL BUILDING CAPACITY

SAB 50-02 (Rev. 09/02) Excel (Rev. 11/21/2002)

SCHOOL DISTRICT

FIVE DIGIT DISTRICT CODE NUMBER (see *California Public School Directory*)

PANAMA-BUENA VISTA UNION

63362

COUNTY

HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

KERN

PART I - Classroom Inventory NEW ADJUSTED

	K-6	7-8	9-12	Non-Severe	Severe	Total
Line 1. Leased State Relocatable Classrooms						
Line 2. Portable Classrooms leased less than 5 years	48					48
Line 3. Interim Housing Portables leased less than 5 years						
Line 4. Interim Housing Portables leased at least 5 years						
Line 5. Portable Classrooms leased at least 5 years						
Line 6. Portable Classrooms owned by district	158	27				185
Line 7. Permanent Classrooms	238	94		14	5	351
Line 8. Total (Lines 1 through 7)	444	121		14	5	584

PART II - Available Classrooms**Option A.**

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 4						
b. Part I, line 5						
c. Part I, line 6	158	27				185
d. Part I, line 7	238	94		14	5	351
e. Total (a, b, c, & d)	396	121		14	5	536

Option B.

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 8	444	121		14	5	584
b. Part I, lines 1,2,5 and 6 (total only)						233
c. 25 percent of Part I, line 7 (total only)						88
d. Subtract c from b (enter 0 if negative)	128	17				145
e. Total (a minus d)	316	104		14	5	439

PART III - Determination of Existing School Building Capacity

	K-6	7-8	9-12	Non-Severe	Severe
Line 1. Classroom capacity	7,900	2,808		182	45
Line 2. SER adjustment	350	124		8	2
Line 3. Operational Grants					
Line 4. Greater of line 2 or 3	350	124		8	2
Line 5. Total of lines 1 and 4	8,250	2,932		190	47

I certify, as the District Representative, that the information reported on this form is true and correct and that:
I am designated as an authorized district representative by the governing board of the district; and,
This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC).
In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

SCHOOL DISTRICT Panama-Buena Vista Union		FIVE-DIGIT DISTRICT CODE NUMBER (SEE CALIFORNIA PUBLIC SCHOOL DIRECTORY) 63362
BUSINESS ADDRESS 4200 Ashe Road Bakersfield, CA 93313		HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (IF APPLICABLE)
CITY/COUNTY Kern		

Part I – District Representative Information

The following individual(s) have been designated as district representative(s) by school board minutes or the designee of the Superintendent of Public Instruction:

DISTRICT REPRESENTATIVE Katie Russell	TELEPHONE NUMBER (661) 831-8331 Ext. 6104	E-MAIL ADDRESS krussell@pbvUSD.k12.ca.us
DISTRICT REPRESENTATIVE Glenn Imke	TELEPHONE NUMBER (661) 831-8331 Ext. 6111	E-MAIL ADDRESS gimke@pbvUSD.net

Part II – New Construction Eligibility Determination NEW ADJUSTED

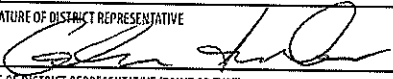
	K-6	7-8	9-12	Non-Severe	Severe
1. Projected Enrollment (Part I, Form SAB 50-01)					
2. Existing School Building Capacity (Part III, Line 3 of Form SAB 50-02)					
3. New Construction Baseline Eligibility (Line 1 minus Line 2)					

Part III – Modernization Eligibility Determination NEW ADJUSTED

1. School Name	Panama Elementary				
	The District chooses Option A				
Option A	K-6	7-8	9-12	Non-Severe	Severe
2. Permanent classrooms at least 25 years old	15				
3. Portable classrooms at least 20 years old	12			1	
4. Total (Lines 2 and 3)	27			1	
5. Multiply Line 4 by: 25 for K-6, 27 for 7-8 and 9-12, 13 for Non-Severe and 9 for Severe	675			13	
6. CBEDS enrollment at school	1032			13	
7. Modernization Eligibility (lesser of each column of Lines 5 or 6)	675			13	
Option B					
2. Permanent space at least 25 years old (report by classroom or square footage)	15				
3. Portable space at least 20 years old	13				
4. Total (Lines 2 and 3)	28				
5. Remaining permanent and portable space (report by classroom or square footage)	22				
6. Total (Lines 4 and 5)	50				
7. Percentage (divide Line 4 by Line 6)	56%				
	K-6	7-8	9-12	Non-Severe	Severe
8. CBEDS enrollment at school	1032			13	
9. Modernization Eligibility (multiply Line 7 by each grade group reported on Line 8)	578			8	

I certify, as the District Representative, that the information reported on this form is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district or the designee of the Superintendent of Public Instruction; and,
- A resolution or other appropriate documentation supporting this application under Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et seq., of the Education Code was adopted by the School District's Governing Board or the designee of the Superintendent of Public Instruction on August 28, 2018; and,
- This form is an exact duplicate (verbatim) of the form provided by Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE 	DATE 4/24/2023
NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE) Glenn Imke	E-MAIL ADDRESS gimke@pbvUSD.net
	TELEPHONE (661) 831-8331 Ext. 6111

APPENDIX B
BONDING CAPACITY CALCULATION

**CERTIFICATE OF THE AUDITOR-CONTROLLER
REGARDING BONDING CAPACITY**

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
Kern County, California**

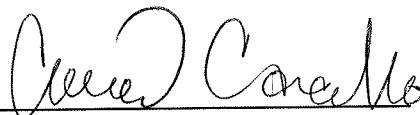
The undersigned hereby states and certifies:

- a) that she is the Property Tax Fiscal Support Supervisor for the Auditor-Controller of Kern County, California, and as such, is familiar with the facts herein certified and is authorized and qualified to certify the same;
- b) that as shown by this record, including the last equalized assessment roll of the County, namely the equalized assessment for the fiscal year **2023-24**, the valuations, modification factor, and bonding capacity for the **Panama-Buena Vista Union School District** are as follows:

1. Total assessed valuation of locally assessed and state assessed non-operating non-unitary tangible taxable property	\$16,186,133,522
2. Total assessed valuation of state assessed unitary and operating non-unitary tangible property	<u>189,684,383</u>
3. Total assessed valuation of tangible taxable property (Total Items 1 and 2)	16,375,817,905
4. Applicable percentage bond debt limit (Education Code Section 15102 or 15106)	<u>1.25%</u>
5. Bonding Capacity (Item 3 times Item 4)	204,697,724
6. Outstanding bonded indebtedness (not including the amount of this issue) –2012-B, 2012-D, 2018-A, 2012-E, 2022, 2023 REF & 2023.	126,195,000
7. Total (Item 5 less Item 6)	<u><u>\$78,502,724</u></u>

IN WITNESS WHEREOF, I have executed this certificate this **16TH day of January, 2024**.

KERN COUNTY, CALIFORNIA

By 
Corina Camarillo
Property Tax Section
Fiscal Support Supervisor

APPENDIX C
CORRESPONDENCE WITH LOCAL PLANNING AGENCIES



December 26, 2023

Paul Johnson, Planning Director
Planning Division
City of Bakersfield
1715 Chester Avenue
Bakersfield, CA 93301

RE: Panama-Buena Vista Union School District – 2024 School Facilities Needs Analysis

Dear Mr. Johnson:

Koppel & Gruber Public Finance (“K&G Public Finance”) is in the process of preparing for adoption by the Panama-Buena Vista Union School District (“School District”) its 2024 School Facilities Needs Analysis (“SFNA”). The SFNA provides the factual basis for justifying the imposition of Alternative School Fees (Level II and Level III fees) on new residential development and the level at which they may be levied. The SFNA is being prepared in accordance with the California Education Code Section 17620 and Government Code Sections 65995.5, 65995.6 and 65995.7.

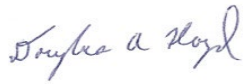
Government Code Section 65352.2 recommends that the School District provide cities/and or county planning departments having jurisdiction within the School District boundaries with notice of the preparation of the 2024 SFNA and an opportunity to meet with the School District, if they desire, prior to the completion of the 2024 SFNA. The School District hereby provides notice that the 2024 SFNA is tentatively scheduled to be considered by the Board of Education of the School District on Tuesday, March 12, 2024. The 2024 SFNA has not been finalized; however, a copy will be provided for your review once it is completed. Also, in accordance with Government Code Section 65352.2, the School District is available to meet at the School District’s offices the week of Monday, January 1, 2024, to discuss such matters relating to the coordination of future facilities within the School District. If a meeting is desired, please provide notification of your request for such meeting to my attention. If a notification is not received by Friday, December 29, 2023, the School District will assume that such a meeting is not being requested.

Furthermore, in order to determine the Alternative School Fees, Government Code Section 65995.5(c)(3) requires that the School District estimate the number, type (i.e. single-family detached, single-family attached, and multi-family), and average square footage of residential dwelling units planned to be constructed within areas of the City of Bakersfield served by the School District over the next five (5) years (“Projected Units”).

K&G Public Finance has made projections with respect to the Projected Units, which are shown on the form enclosed. Prior to the completion of the 2024 SFNA, we are requesting that the City review, and if necessary, modify these projections. **Please complete, sign and return the form enclosed to K&G Public Finance by January 12, 2024.**

Thank you for your assistance. If you have any questions regarding this request, please do not hesitate to contact me at (760) 510-0290 or at doug@kgpf.net.

Sincerely,

A handwritten signature in blue ink that reads "Douglas A. Floyd". The signature is written in a cursive style.

Douglas Floyd
Koppel & Gruber Public Finance

Enclosure

cc: Glenn Imke, Assistant Superintendent of Business Services,
Panama-Buena Vista Union School District

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
2024 SCHOOL FACILITIES NEEDS ANALYSIS
PROJECTED RESIDENTIAL DEVELOPMENT**

FORM FOR LOCAL PLANNING AGENCY REVIEW

Koppel & Gruber Public Finance has made the following projections for residential development to be constructed within areas of the City of Bakersfield having common jurisdiction with the School District over the next five (5) years.

RESIDENTIAL CATEGORY	PROJECTED NUMBER OF UNITS OVER THE NEXT FIVE (5) YEARS	ESTIMATED AVERAGE SQUARE FOOTAGE PER DWELLING UNIT
Single Family Detached (single family home)	2,717	2,190
Single Family Attached (condominiums, town homes)	0	NA
Multi-family (apartments, duplexes, triplexes)	181	905

_____ The City of Bakersfield agrees with and deems reasonable all residential development projections shown in the table above.

_____ The City of Bakersfield does not agree with and deem reasonable all residential development projections shown in the table above. Alternative residential development projections by the City are shown in the table below.

RESIDENTIAL CATEGORY	PROJECTED NUMBER OF UNITS OVER THE NEXT FIVE (5) YEARS	ESTIMATED AVERAGE SQUARE FOOTAGE PER DWELLING UNIT
Single Family Detached (single family home)		
Single Family Attached (condominiums, town homes)		
Multi-family (apartments, duplexes, triplexes)		

Signature: _____

Date: _____

Please complete and return this form to Koppel & Gruber Public Finance at the address listed below no later than January 12, 2024.

**Koppel & Gruber Public Finance
334 Via Vera Cruz, Suite 256
San Marcos, CA 92078**



December 26, 2023

Holly V. Nelson
Supervising Planner, Land Division Unit
Kern County Planning and Natural Resources Department
2700 M Street, Suite 100
Bakersfield, CA 93301-2370

RE: Panama-Buena Vista Union School District – 2024 School Facilities Needs Analysis

Dear Ms. Nelson:

Koppel & Gruber Public Finance (“K&G Public Finance”) is in the process of preparing for adoption by the Panama-Buena Vista Union School District (“School District”) its 2024 School Facilities Needs Analysis (“SFNA”). The SFNA provides the factual basis for justifying the imposition of Alternative School Fees (Level II and Level III fees) on new residential development and the level at which they may be levied. The SFNA is being prepared in accordance with the California Education Code Section 17620 and Government Code Sections 65995.5, 65995.6 and 65995.7.

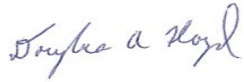
Government Code Section 65352.2 recommends that the School District provide cities/and or county planning departments having jurisdiction within the School District boundaries with notice of the preparation of the 2024 SFNA and an opportunity to meet with the School District, if they desire, prior to the completion of the 2024 SFNA. The School District hereby provides notice that the 2024 SFNA is tentatively scheduled to be considered by the Board of Education of the School District on Tuesday, March 12, 2024. The 2024 SFNA has not been finalized; however, a copy will be provided for your review once it is completed. Also, in accordance with Government Code Section 65352.2, the School District is available to meet at the School District’s offices the week of Monday, January 1, 2024 to discuss such matters relating to the coordination of future facilities within the School District. If a meeting is desired, please provide notification of your request for such meeting to my attention. If a notification is not received by Friday, December 29, 2023, the School District will assume that such a meeting is not being requested.

Furthermore, in order to determine the Alternative School Fees, Government Code Section 65995.5(c)(3) requires that the School District estimate the number, type (i.e. single-family detached, single-family attached, and multi-family), and average square footage of residential dwelling units planned to be constructed within areas of the County of Kern served by the School District over the next five (5) years (“Projected Units”).

K&G Public Finance has made projections with respect to the Projected Units, which are shown on the form enclosed. Prior to the completion of the 2024 SFNA, we are requesting that the County review, and if necessary, modify these projections. **Please complete, sign and return the form enclosed to K&G Public Finance by January 12, 2024.**

Thank you for your assistance. If you have any questions regarding this request, please do not hesitate to contact me at (760) 510-0290 or at doug@kgpf.net.

Sincerely,

A handwritten signature in cursive script that reads "Douglas A. Floyd".

Douglas Floyd
Koppel & Gruber Public Finance

Enclosure

cc: Glenn Imke, Assistant Superintendent of Business Services,
Panama-Buena Vista Union School District

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
2024 SCHOOL FACILITIES NEEDS ANALYSIS
PROJECTED RESIDENTIAL DEVELOPMENT**

FORM FOR LOCAL PLANNING AGENCY REVIEW

Koppel & Gruber Public Finance has made the following projections for residential development to be constructed within areas of the County of Kern having common jurisdiction with the School District over the next five (5) years.

RESIDENTIAL CATEGORY	PROJECTED NUMBER OF UNITS OVER THE NEXT FIVE (5) YEARS	ESTIMATED AVERAGE SQUARE FOOTAGE PER DWELLING UNIT
Single Family Detached (single family home)	0	NA
Single Family Attached (condominiums, town homes)	0	NA
Multi-family (apartments, duplexes, triplexes)	0	NA

 X The County of Kern agrees with and deems reasonable all residential development projections shown in the table above.

 The County of Kern does not agree with and deem reasonable all residential development projections shown in the table above. Alternative residential development projections by the County are shown in the table below.

RESIDENTIAL CATEGORY	PROJECTED NUMBER OF UNITS OVER THE NEXT FIVE (5) YEARS	ESTIMATED AVERAGE SQUARE FOOTAGE PER DWELLING UNIT
Single Family Detached (single family home)		
Single Family Attached (condominiums, town homes)		
Multi-family (apartments, duplexes, triplexes)		

Signature: Holly V. Nelson Supervising Planner

Date: January 12, 2024

Please complete and return this form to Koppel & Gruber Public Finance at the address listed below no later than January 12, 2024.

**Koppel & Gruber Public Finance
334 Via Vera Cruz, Suite 256
San Marcos, CA 92078**

APPENDIX D
FACILITY CAPACITY UPDATE

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
FACILITIES CAPACITY UPDATE
APPENDIX D**

CLASSROOM INVENTORY

Description	General Education		Non Severe	Severe	Total
	TK-6	7-8			
1. Leased State Relocatable Classrooms	-	-	-	-	-
2. Portable Classrooms Leased less than 5 years	17	-	-	-	17
3. Interim Housing Portables Leased less than 5 years	-	-	-	-	-
4. Interim Housing Portables Leased at least 5 years	-	-	-	-	-
5. Portable Classrooms Leased at least 5 years	-	-	-	-	-
6. Portable Classrooms Owned by District	310	77	-	-	387
7. Permanent Classrooms	439	131	14	5	589
Total (Lines 1 through 7)	766	208	14	5	993

DETERMINATION OF EXISTING BUILDING CAPACITY

Description	General Education		Non Severe	Severe	Total
	TK-6	7-8			
I. Total Classroom Inventory	766	208	14	5	993
II. Permanent Classrooms					589
III. Portable Classrooms				404	
IV. 25% of Permanent Classrooms				147	
V. Adjustment (III. Minus IV.)	208	49	-	-	257
IV. Total (I. minus V.)	558	159	14	5	736
Building Capacity¹	13,950	4,293	182	45	18,470

¹ School capacities are determined based on loading factors of 25 pupils per classroom for grades TK through 6, 27 pupils per classroom for grades 7 through 12, 9 pupils per classroom for those classified as severe, and 13 pupils per classroom for those classified as non-severe, as set forth in the California Code of Regulation, Title II, Section 1859.35.

BUILDING CAPACITY BY SCHOOL LEVELS

Description	TK-6	7-8	Total
General Education	13,950	4,293	18,243
Proration of Non-Severe Capacity	139	43	182
Proration of Severe Capacity	34	11	45
Building Capacity	14,123	4,347	18,470

APPENDIX E
ENROLLMENT SUMMARY

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
ENROLLMENT SUMMARY
APPENDIX E**

SCHOOL NAME	ELEMENTARY							JUNIOR HIGH		TOTAL
	TK/K	1	2	3	4	5	6	7	8	
Amy B. Seibert Elementary	115	85	91	84	104	93	82			654
Berkshire Elementary	153	111	125	129	127	139	139			923
Bill L. Williams Elementary	167	123	135	124	133	142	138			962
Buena Vista Elementary	113	76	111	96	103	97	124			720
Charles H. Castle Elementary	147	108	114	102	120	123	130			844
Christa McAuliffe Elementary	100	62	68	59	74	68	91			522
Dolores S. Whitley Elementary ^[1]	152	114	108	114	125	127	131	131	90	1,092
Douglas J. Miller Elementary	162	140	141	132	151	145	139			1,010
Earl Warren Junior High								488	497	985
Fred L. Thompson Junior High								378	384	762
Highgate Elementary	149	89	97	110	81	58	62			646
Laurelglen Elementary	89	66	79	76	79	68	73			530
Leo B. Hart Elementary	137	97	89	91	95	96	108			713
Louise Sandrini Elementary	112	63	72	83	84	94	95			603
O. J. Actis Junior High								329	371	700
Old River Elementary	162	100	95	113	107	125	124			826
Panama Elementary	199	113	103	123	105	126	99			868
Ronald Reagan Elementary	120	106	110	128	132	119	128			843
Roy W. Loudon Elementary	162	102	81	115	101	113	75			749
Sing Lum Elementary	141	86	101	97	108	121	117			771
Stine Elementary	104	94	81	72	100	73	83			607
Stockdale Elementary	90	77	75	97	81	86	83			589
Stonecreek Junior High								506	506	1,012
Tevis Junior High								410	432	842
Wayne Van Horn Elementary	98	83	82	79	88	78	89			597
TOTAL (TK-8)	2,672	1,895	1,958	2,024	2,098	2,091	2,110	2,242	2,280	19,370

^[1] Students enrolled in grades 7-8 represent those enrolled in special education programs.

Source: California Longitudinal Pupil Achievement Data System (CALPADS).

APPENDIX F
GENERAL SITE DEVELOPMENT GRANT (GSDG) DETERMINATION

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
GENERAL SITE COMPLIANCE GRANT CALCULATION
APPENDIX F**

Additional Grant as Percentage of Per Pupil Grant

School Level	Base per Pupil Grant	Percent	Total Additional Grant
Elementary School	\$16,053	6.0%	\$963
Middle School	\$17,019	6.0%	\$1,021

Allowable Grant per School Facility

School Level	Grant Per New Useable Acre	Site Acreage	School Facility Grant
Elementary School	\$25,670	16.1	\$413,287
Middle School	\$25,670	16.1	\$413,287

Grant Amount per Pupil

School Level	School Facility Grant	Facility Capacity	Grant per Pupil
Elementary School	\$413,287	1104	\$374
Middle School	\$413,287	1104	\$374

Total per Pupil Grant for Site Development

School Level	Total Additional Grant	Grant per Pupil	Total Grant for Site Development
Elementary School	\$963	\$374	\$1,337
Middle School	\$1,021	\$374	\$1,395

APPENDIX G
ESTIMATE OF ACTUAL AVERAGE
SCHOOL FACILITY COST PER SQUARE FOOT

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
ESTIMATED ACTUAL COST PER SQUARE FOOT CALCULATION
APPENDIX G**

TRUE COST PER STUDENT

School Level	Total Estimated Cost ¹	Facility Capacity per Site	True Cost per Student
Elementary School	\$48,394,026	1104	\$43,835
Junior High School	\$48,394,026	1104	\$43,835

¹ The School District anticipates that the next school site will accommodate students in grades TK through 8; therefore, the estimated costs are the same at the elementary and junior high school levels for the purposes of this determination.

TRUE COST PER SINGLE FAMILY DETACHED DWELLING UNIT

School Level	Cost per Student	Student Generation Rate	True Cost per Dwelling Unit
Elementary School	\$43,835	0.3513	\$15,399
Junior High School	\$43,835	0.0816	\$3,577
Total	NA	0.4329	\$18,976

TRUE COST PER SQUARE FOOT FOR SFD

Housing Type	True Cost Per SFD Unit	Average Square Footage	True Cost Per Square Foot
Single Family Detached	\$18,976	2,190	\$8.66

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
ESTIMATED ACTUAL COST PER SQUARE FOOT CALCULATION
SUMMARY OF ESTIMATED COSTS
APPENDIX G**

K-8 SCHOOL

I. Site Costs		\$719,760
Land Acquisition Cost	\$669,760	
Acres	16.1	
Cost per Acre ¹	\$41,600	
Appraisals	15,000	
Surveys	25,000	
Escrow/Title	10,000	
II. Planning Costs		2,399,883
Architect/Engineering Fees ²	\$2,154,000	
DSA Fees ²	204,883	
Energy Analysis	6,000	
Preliminary Tests	25,000	
Other Costs	10,000	
III. Construction Costs		43,057,200
Construction ³	\$39,330,000	
Construction Management ²	3,727,200	
IV. Tests		125,000
V. Inspection		135,000
VI. Furniture & Equipment⁴		1,242,000
VII. Contingency⁵		715,183
TOTAL ESTIMATED COST		<u><u>\$48,394,026</u></u>

¹ Assumes site cost only; estimates based on a land appraisal prepared for the School District.

² See Cost Detail Worksheet.

³ Estimated at \$475 per square foot and assumes 75 square foot per student.

⁴ Estimated at \$15 per square foot and assumes 75 square foot per student.

⁵ Sum of I. thru VI. multiplied by 1.5%.

**PANAMA-BUENA VISTA UNION SCHOOL DISTRICT
ESTIMATED COST DETAIL FOR K-8 SCHOOL
APPENDIX G**

PLANNING COSTS

Architect's Fee

ARCHITECT'S DESIGN FEE

CONSTRUCTION COSTS		\$39,330,000.00	
FEE CALCULATION		FEE %	FEE
FIRST \$500,000		9.00%	\$45,000
NEXT \$500,000		8.50%	\$42,500
NEXT \$1,000,000		8.00%	\$80,000
NEXT \$4,000,000		7.00%	\$280,000
NEXT \$4,000,000		6.00%	\$240,000
OVER \$10,000,000		5.00%	\$1,466,500
TOTAL FEE		5.48%	\$2,154,000

DSA Access Compliance Fee

DSA ACCESS COMPLIANCE FEE

CONSTRUCTION COSTS		\$39,330,000	
FEE CALCULATION		FEE %	FEE
FIRST \$500,000		0.20%	\$1,000
NEXT \$1,500,000		0.10%	\$1,500
OVER \$2,000,000		0.01%	\$3,733
TOTAL FEE		0.02%	\$6,233

DSA Structural Safety Fee

DSA STRUCTURAL SAFETY FEE

CONSTRUCTION COSTS		\$39,330,000	
FEE CALCULATION		FEE %	FEE
FIRST \$1,000,000		0.70%	\$7,000
OVER \$10,000,000		0.50%	\$191,650
TOTAL FEE		0.51%	\$198,650

CONSTRUCTION MANAGER'S FEE

CONSTRUCTION MANAGER'S FEE

CONSTRUCTION COSTS		\$39,330,000.00	
FEE CALCULATION		FEE %	FEE
FIRST \$500,000		8.00%	\$40,000
NEXT \$500,000		7.50%	\$37,500
NEXT \$1,000,000		7.00%	\$70,000
NEXT \$4,000,000		6.00%	\$240,000
NEXT \$4,000,000		5.00%	\$200,000
OVER \$10,000,000		4.00%	\$1,173,200
GENERAL CONDITIONS		5.00%	\$1,966,500
TOTAL FEE		9.48%	\$3,727,200

APPENDIX H

SURPLUS PROPERTY AND LOCAL REVENUE SOURCES (LOCAL FUNDS)

SURPLUS PROPERTY AND LOCAL FUNDS (GOVERNMENT CODE SECTION 65995.6(B))

Government Code Section 65995.6(b) requires that when determining the funds necessary to meet its facility needs, this SFNA identifies and considers the following:

- (i) Any surplus property owned by the School District that can be used as a school site or that is available for sale to finance school facilities;
- (ii) The extent to which projected enrollment growth may be accommodated by excess capacity in existing facilities; and,
- (iii) Local resources, other than fees, charges, dedications, or other requirements imposed on residential construction available to finance the construction or reconstruction of school facilities needed to accommodate any growth in enrollment attributable to the construction of Projected Units (“Local Funds”).

In addition, Government Code Section 65995.5(c)(2) requires that the School District subtract the full amount of local funds that the governing board has dedicated to facilities necessitated by Projected Units from the Total New Construction Grant amount determined in this SFNA. The following is a summary of the findings related to these requirements:

SURPLUS PROPERTY

The School District has one (1) school site property that was evaluated and may be considered surplus property under the guidelines set forth under Government Code section 65995.6(b). The site is described as follows:

- (i) **Antongiovanni Property School Site** – this School District-owned site consists of approximately 40 acres and is located on the east side of Stine Road, south of Taft Highway. The site is proposed for a future school, the grade configuration not having yet been determined.

Based on the per-acre site acquisition costs identified in Table 9 of this SFNA, the potential value of land of this site is estimated at \$1,664,000. This amount may be dedicated to offset the impact of Projected Units.

AVAILABLE CAPACITY IN EXISTING FACILITIES

As demonstrated in Table 5 of Section II.C of this SFNA and utilizing State guidelines for determining facility capacity prescribed under Education Code Section 17071.10, the School District has a deficit capacity of 725 seats at the Elementary School level, and a deficit capacity of 175 students at the Junior High School level. Therefore, no surplus seats are available to accommodate the Projected Student Enrollment.

LOCAL FUNDS

The following identifies and considers Local Funds available to the School District:

- (i) **General Obligation Bonds** — On November 6, 2012 the registered voters of the School District authorized the issuance and sale of not to exceed \$147 million in general obligation bond indebtedness. The proceeds from the sale of the general obligation bonds are authorized to finance renovation and modernization projects throughout the School District. Since the election date, the School District has issued the Election of 2012 Series A Bonds on May 29, 2013 in the amount of \$18,405,000; the 2012 Election General Obligation Bonds, 2015 Series B in the amount of \$28,110,000; the 2012 Election General Obligation Bonds, 2015 Series T-1 in the amount of \$3,380,000; the 2012 Election General Obligation Bonds, 2017 Series C in the amount of \$20,000,000; and the 2012 Election General Obligation Bonds, 2019 Series D in the amount of \$18,000,000.

On November 6, 2018, the registered voters of the School District authorized the issuance and sale of not to exceed \$90 million in general obligation bond indebtedness. The proceeds from the sale of the general obligation bonds are authorized to finance renovation and modernization projects throughout the School District. Since the election date, the School District has issued the General Obligation Bonds, Election of 2018, Series 2019 in the amount of \$22,000,000; and the 2018 Election, Series 2022 Bonds in the amount of \$22,000,000.

On November 8, 2022, the registered voters of the School District authorized the issuance and sale of not to exceed \$99,000,000 in general obligation bond indebtedness. The proceeds from the sale of the general obligation bonds are authorized to finance renovation and modernization projects throughout the School District. Since the election date, the School District has issued the General Obligation Bonds, Election of 2022, Series 2023 in the amount of \$23,000,000.

The proceeds of the GO Bonds have been dedicated to the renovation and modernization of existing facilities, as well as the construction of new facilities needed to accommodate enrollment growth for existing development. As of December 31, 2023, the balance in the District's Building Fund was \$41,736,427, which is available to offset the impact of Projected Units.

- (ii) **Certificates of Participation** — The School District issued Certificates of Participation ("COPs") in 2006 in the amount of \$33,880,000 ("2006 COPs"), the proceeds of which were used for the construction of Stone Creek Junior High School and Old River Elementary School. In 2015, the School District issued COPs in the amount of \$26,920,000 to fully refund the 2006 COPs. The construction of the schools financed through the issuance of the COPs provided capacity for unhoused students generated from existing residential development and therefore are not available to offset the impact of Projected Units.
- (iii) **Developer Fees** — The School District currently collects Level II School Fees in the amount of \$3.76 per square foot for new residential units. The School District also

levies statutory school fees pursuant to Education Code Section 17620 and Government Code Section 65995 et seq. from residential reconstruction and/or additions and commercial/industrial construction (“School Fees”). The School District currently collects Level I School Fees in the amount of \$2.65 of residential reconstruction and/or additions and \$0.43 per square foot of commercial/industrial construction. As of December 31, 2023, the School District’s balance of developer fees equaled \$4,475,915.

In addition, based on the findings determined in this Study, an estimated \$24,456,140 is projected to be collected in Level II Fees from new residential construction over the next five (5) years. While Government Code Section 65995.6(b) requires consideration of local resources, **other than** fees, charges, dedications, or other requirements imposed on residential construction, the availability of developer fees projected over the five (5) year timeframe is presented herein as informational.

The amount of developer fees on hand and projected over the next five (5) years are applied to the local funds listed in Table H-1.

- (iv) **Community Facilities Districts** — Under the Mello-Roos Community Facilities District Act of 1982, as amended, a School District may form a Community Facilities District (“CFD”), which is authorized to levy a special tax to pay for the construction of school facilities with a useful life of five (5) years or more. The School District has not formed any CFDs as of the date this SFNA was prepared.
- (v) **State Funding** — The School District has applied for and received State Funding under the Leroy F. Greene School Facilities Act of 1998 for new school facility construction and modernization projects. As of December 31, 2023, the balance in the County School Facilities Fund was \$0. This fund is used to account for apportionments received by the State for new school facility construction, and modernization projects.

In addition, the School District has submitted to the Office of Public School Construction (“OPSC”) the following School Facilities Program (“SFP”) new construction funding applications:

**TABLE H-1
POTENTIAL STATE FUNDING**

SITE NAME ¹	APPLICATION NUMBER ¹	OPSC RECEIVED DATE ¹	ESTIMATED STATE GRANT ¹
Panama Elementary	50/63362-00-043	8/11/2021	\$12,775,279

¹ Office of Public School Construction: SFP Applications – New Construction, Career Technical Education and Charter School Facilities Program Workload as of December 31, 2023.

The School District anticipates the estimated grant amounts listed above will be funded from the sale of bonds authorized under the California Public School Facility Bond Initiative, also known as Proposition 51. Proposition 51 was approved by the voters on November 8, 2016 and authorized the issuance of \$9 billion in bonds, of which \$3 billion was designated for the construction of new school facilities. At this time, the State has issued bonds under the Proposition 51 authorization; however, the School

District has not received apportionments for the new school facilities projects as listed in Table H-1 above and there are no guarantees to the School District of future funding or the actual amount to be apportioned by the State for new school facilities projects. Given the position of the School District’s SFP new construction applications on OPSC’s workload list, it is deemed reasonable to assume that the School District will potentially receive funding within the next five (5) years for the projects listed in Table H-1. This amount is available to offset the impact of Projected Units.

CALCULATION OF SURPLUS PROPERTY AND LOCAL FUNDS CREDIT

A. SURPLUS PROPERTY AND LOCAL FUNDS AVAILABLE

The Surplus Property and Local Funds available to offset the impact of Projected Units discussed above are summarized in Table H-2 below:

**TABLE H-2
SURPLUS PROPERTY AND LOCAL FUNDS**

DESCRIPTION	AMOUNT
<i>Surplus Property</i>	
Estimated Value of Surplus Sites	\$1,664,000
<i>Local Funds</i>	
Certificates of Participation	0
Building Fund Available Funds on Hand –as of December 31, 2023 ¹	41,736,427
Developer Fees - On hand as of December 31, 2023	4,475,915
Projected Developer Fees - Over the Next 5 Years	24,456,140
Community Facilities Districts	0
State Funds (County School Facilities Funds as of December 31, 2023)	0
Potential State Funds	12,775,279
TOTAL SURPLUS PROPERTY AND LOCAL FUNDS	\$85,107,761

I Funded by general obligation bond proceeds.

B. CURRENT UNHOUSED STUDENT IMPACT

An analysis of the current capacity and enrollment of the School District found an aggregate capacity deficiency of 900 students at the combined Elementary and Junior High school levels. The capacity analysis is described in more detail in Section II.C of this SFNA. Table H-3 identifies the existing needs to house currently unhoused students. The cost impact of current unhoused students is determined by multiplying the unhoused students shown in Table 5 of this SFNA by the cost per student calculated in Appendix “G” for each school level.

**TABLE H-3
COST IMPACT OF CURRENTLY UNHOUSED STUDENTS**

SCHOOL LEVEL	CURRENT UNHOUSED STUDENTS	COST PER STUDENT	CURRENT UNHOUSED STUDENT IMPACT
Elementary and Junior High School (TK-8)	900	\$43,835	\$39,451,500

C. PROJECTED UNHOUSED STUDENT IMPACT

As determined in Section II.C of this SFNA, a total of 1,192 Projected Unhoused Students are anticipated from Projected Units over the next five (5) years. The estimated cost impact of housing the Projected Unhoused Students is determined by multiplying the number of Projected Unhoused students by school level as shown in Table 6 of this SFNA by the cost per student calculated in Appendix “G” for each school level. This computation is shown in Table H-4.

**TABLE H-4
COST IMPACT OF PROJECTED UNHOUSED STUDENTS**

SCHOOL LEVEL	PROJECTED UNHOUSED STUDENTS	COST PER STUDENT	PROJECTED UNHOUSED STUDENT IMPACT
Elementary and Junior High School (TK-8)	1,192	\$43,835	\$52,251,320

D. TOTAL SCHOOL FACILITIES COST IMPACT

The total School Facilities Cost Impact is the sum of the Current Unhoused Student Impact and Projected Unhoused Student Impact and is summarized in Table H-5.

**TABLE H-5
TOTAL SCHOOL FACILITIES COST IMPACT**

DESCRIPTION	AMOUNT
Current Unhoused Student Impact	\$39,451,500
Projected Unhoused Student Impact	52,251,320
TOTAL SCHOOL FACILITIES COST IMPACT	\$91,702,820

E. LOCAL FUNDS CREDIT

Considering the Total School Facilities Cost Impact summarized in Table H-5 and subtracting those figures from the Local Funds identified in Table H-2 results in a funding deficit of \$6,595,059. This calculation is shown in Table H-6. Since the cost impacts are greater than the local funds available, there are no surplus funds available to offset the impact of Projected Units.

**TABLE H-6
FUNDING DETERMINATION**

DESCRIPTION	AMOUNT
Local Funds Available	\$85,107,761
Total School Facilities Cost Impact	(91,702,820)
SURPLUS(DEFICIT) OF LOCAL FUNDS	(\$6,595,059)