



COOPERATIVE STRATEGIES

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► FACILITIES USAGE FEE JUSTIFICATION STUDY

SAN MARCOS UNIFIED SCHOOL DISTRICT

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Prepared For:

Myra Lopez, Executive Director
San Marcos Unified School District
255 Pico Avenue, Suite 250
San Marcos, CA 92069
760.752.1299

Prepared By:

Andrew Bishop
Cooperative Strategies
2855 Michelle Drive, Suite 230
Irvine, CA 92606
844.654.2421

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EXHIBITS

EXHIBIT A:

California Civic Center Act (Education Code Section 38130 *et seq.*)

EXHIBIT B:

Summary Schedule of Usage Fees

I. INTRODUCTION

The purpose of this Facilities Usage Fee Justification Study ("Study") is to determine the facility usage fees ("Usage Fees") that the San Marcos Unified School District ("SMUSD" or "School District") can legally charge for the use of its facilities pursuant to Sections 38131 and 38134 of the Education Code. The Study calculates Usage Fees for (i) indoor facilities (e.g., classrooms, multipurpose rooms, gymnasiums, etc.) and (ii) outdoor facilities (e.g., parking lots, fields, etc.). SMUSD has retained the services of Cooperative Strategies, LLC ("Cooperative Strategies") in the production of the Study.

Purpose

The California Department of Education summarizes the community use of school facilities as follows:

"Every public school facility is considered a civic center where citizens, school-community councils, and clubs as well as senior, recreation, education, political, artistic, and other organizations may meet. The school district may grant the use of school facilities and grounds upon certain terms and conditions deemed proper by the governing board and subject to specified limitations, requirements, and restrictions set forth within the law."

The California Civic Center Act was enacted in 1917 (codified as Education Code Sections 38130 et seq. of the Education Code), and it provided the legal basis for the provision of school facilities as civic centers (see Exhibit A for the text of the California Civic Center Act). Additionally, the Civic Center Act provided school districts with guidelines for charging Usage Fees, including classifications of fee types. In accordance with the Education Code, the Study determines two (2) sets of Usage Fees: Direct Costs Fees and Fair Rental Value Fees.

II. DEFINITIONS

For the purposes of the Usage Fees, the terms hereinafter set forth have the following meanings.

Amortized Costs: Indirect expenses associated with operating School District facilities and the apportionment of such expenses over the each facilities expected life.

Capital Direct Costs: The estimated costs for maintenance, repair, restoration, and refurbishment for use of school facilities or grounds under the Civic Center Act. For purposes of estimating capital direct costs, school facilities shall be limited to non-classroom space.

Direct Costs: Direct costs are the estimated operational direct costs and capital direct costs identified by a school district.

Fair Rental Value: The direct costs to the school district plus the amortized costs of the school facilities used for the duration of the activity authorized.

Indoor Facilities Costs: School District costs from the usage of an indoor facility.

Outdoor Facilities Costs: School District costs from the usage of an outdoor facility.

Labor Charges: Necessary labor required by the usage of Indoor and Outdoor Facilities, including time for set up, cleanup, and supervision.

Operational Direct Costs: The estimated costs of supplies, utilities, custodial services, services of school district employees and/or contracted workers, and salaries and benefits paid to school district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities or grounds.

Overtime: Hours worked by School District staff in excess of the regularly scheduled 40-hour work week.

Usage Fees: School District fees that can be legally charged for the use of its facilities pursuant to Education Code Sections 38131 and 38134.

Utilities Costs: Refers to the electricity, gas, sewer, trash, and water costs expended by SMUSD on an annual basis.

III. DIRECT COST FEES

The Civic Center Act ("Act") authorizes a school district governing board to grant the use of school facilities as civic centers, upon terms and conditions deemed proper by the school board. Existing law authorizes the board to charge a fee, not to exceed a district’s Direct Costs for the use of school facilities by the public that promote youth and school activities. Direct Costs are defined by the Act as the estimated Operational Direct Costs and Capital Direct Costs identified by a school district.

Labor and Administration Costs

SMUSD requires staff to be present to provide assistance in the setup and takedown of furniture and equipment, as well as any cleanup required from the use of its facilities to ensure the site is returned to its original state. Additionally, staff performs a supervisory role for the duration of the event. It should be noted that in accordance with negotiated labor agreements, the School District may have to pay guaranteed hourly minimums to personnel and, as a result, may impose additional Overtime charges. These charges will include the required amounts of set up time before the event and cleanup time following the event. The School District will evaluate the circumstances of each facility request when imposing Overtime charges. Table 1 below shows the direct Labor Charges of School District personnel for indoor and outdoor facilities. These hourly rates are subject to change without notice.

TABLE 1

DIRECT HOURLY LABOR FEES FOR INDOOR AND OUTDOOR FACILITIES

Use Type	Custodial Hourly Fees
Custodian	\$45.00 - \$90.00
Groundskeeper	\$45.00 - \$90.00
Sound/Lighting Tech	\$45.00 - \$90.00

[1] Applicable staff hourly rates per facility (including overtime rates) will be determined by SMUSD.

A. Indoor Facilities

1. Operational Direct Costs

Operational Direct Costs include the estimated costs of utilities, supplies, custodial services, services of school district employees and/or contracted worker services, property and liability insurance, and the prorated annual salaries and benefits paid to school district employees directly associated with the administration of the Act.

The Operational Direct Costs are the first component of the Total Annual Direct Costs for indoor facilities. These expenditures are comprised of a 83.1 percent apportionment of the School District's total maintenance personnel and supply costs related to the upkeep and operation of facilities, a 90.00 percent apportionment of the School District's property and liability insurance expense, a 70.00 percent allocation of the School District's water expense, and a 95.00 percent allocation of the School District's electricity, gas, sewer and trash expenses. Table 2 below shows the total operational expenses attributed to indoor facilities itemized by category.

TABLE 2

DIRECTWIDE OPERATIONAL COSTS FOR INDOOR FACILITIES

Use Type	Total Cost
Utility Costs	\$4,737,960.42
Maintenance and Supply Costs	\$4,775,560.35
Administrative Costs	\$41,230.03
Annual Property & Liability Insurance	\$1,579,961.70
Total Indoor Operational Direct Costs	\$11,134,712.50

When a school district elects to charge fees pursuant to the Act, the board has to adopt a fee schedule that includes the hourly fee for each specific school facility available for public use. In order to determine the applicable hourly fee of a facility as mandated by the Act, Cooperative Strategies first calculated the public’s proportionate share of Direct Costs, as a percent, for each facility available for use by the public as follows:

a) **Operational Cost per Square Feet**

To determine a facility's cost per square foot, Cooperative Strategies took the sum of all Operational Direct Costs as detailed in Table 2 and divided it by the total building square footage of all indoor facilities within the School District to get the Indoor Operational Direct Costs per square foot as shown in Table 3.

TABLE 3
ANNUAL INDOOR OPERATIONAL DIRECT COSTS
PER SQUARE FOOT

Use Type	Total Cost
Total Indoor Operational Costs	\$11,134,712.50
Total Square Feet of Indoor Facilities	2,067,602.00
Total Operational Direct Costs per Square Foot	\$5.39

b) **Annual Operational Cost per Indoor Facility**

Multiplying the Indoor Operational Direct Costs per Square Foot by the average square feet of an indoor facility yields the Annual Operational Direct Cost per Indoor Facility as detailed in Table 4.

TABLE 4
ANNUAL OPERATIONAL DIRECT COSTS PER INDOOR FACILITY

Facility	Average Facility Square Footage	Operational Direct Cost per Square Feet	Annual Operational Direct Cost
Classroom	973	\$5.39	\$5,239.92
Multipurpose Room	4,500	\$5.39	\$24,233.97
Gym	9,500	\$5.39	\$51,160.60
Performing Arts Center	7,036	\$5.39	\$37,891.16
Theater	10,575	\$5.39	\$56,949.83

c) Public’s Proportional Use Share per Indoor Facility

The next step is to determine the public’s average use of each indoor facility available for rent. With hourly rental use per facility data provided by the School District, Cooperative Strategies was able to determine the average annual number of hours each indoor facility was used by the public in fiscal year 2019/2020 (in some cases an estimate was utilized due to a lack of data for certain facilities). In order to determine the School District’s proportional use share per facility, the Study multiplies the 180 days the School District is in operation in a school year by a standard seven (7) hour school day yielding the total annual School District work hours per facility. Using data provided by the School District on its actual use of facilities outside of the standard seven-hour school day the Study then estimates the actual annual hours of use per facility by the School District.

The School District also provided the public use hours of its facilities. Dividing the average public use hours by the sum of the annual School District use hours and the average annual hours of public use yields the Public’s Proportional Use Share per Indoor Facility as shown in Table 5.

TABLE 5

PUBLICS’S PROPORTIONATE USE SHARE PER INDOOR FACILITY

Facility	Average Public Use Hours per Facility	Total School Use Hours per Facility	Total Use Hours per Facility	Public's Share of Facility Usage
Classroom	137.40	1,836	1,973.40	6.96%
Multipurpose Room	150.67	1,836	1,986.67	7.58%
Gym	201.14	1,836	2,037.14	9.87%
Performing Arts Center	230.95	1,836	2,066.95	11.17%
Theater	89.92	1,836	1,925.92	4.67%

d) Public’s Share of Operational Direct Costs per Indoor Facility

Next, the Study takes the public’s proportional use share per facility in Table 5 and multiplies it by the annual Operational Direct Cost per facility as shown in Table 4 in order to determine the Public’s Share of Operational Direct Costs per Indoor Facility, as shown in Table 6.

TABLE 6

PUBLIC’S SHARE OF ANNUAL OPERATIONAL DIRECT COSTS PER INDOOR FACILITY

Facility	Annual Operational Cost	Public’s Share of Facility Usage	Public’s Share of Annual Operational Direct Cost
Classroom	\$5,239.92	6.96%	\$364.84
Multipurpose Room	\$24,233.97	7.58%	\$1,837.92
Gym	\$51,160.60	9.87%	\$5,051.42
Performing Arts Center	\$37,891.16	11.17%	\$4,233.76
Theater	\$56,949.83	4.67%	\$2,658.95

e) Public’s Hourly Operational Costs per Indoor Facility

The Study then takes the public’s share of Operational Direct Costs per Indoor Facility and divides that number by the average annual number of hours an indoor facility was used by the public in fiscal year 2019/2020 in order to determine the Public’s Share of Hourly Operational Direct Costs per Indoor Facility as indicated in Table 7.

TABLE 7
PUBLIC’S SHARE OF OPERATIONAL DIRECT COSTS
PER INDOOR FACILITY PER HOUR

Facility	Public’s Share of Operational Cost	Average Public Use Hours	Public’s Share of Operational Direct Cost per Hour
Classroom	\$364.84	137.40	\$2.66
Multipurpose Room	\$1,837.92	150.67	\$12.20
Gym	\$5,051.42	201.14	\$25.11
Performing Arts Center	\$4,233.76	230.95	\$18.33
Theater	\$2,658.95	89.92	\$29.57

2. Capital Direct Costs

Recent amendments to the Act have expanded the definition of "Direct Costs" that a school district’s governing board may charge the public for the use of school facilities to include the public’s proportional share of Capital Direct Costs. Capital Direct Costs include the estimated costs to maintain, repair, restore, or refurbish a school facility at the end of its useful life. Title 5 of the California Code of Regulations section 14037-14042 does provide for the substitution of the estimated costs to replace a school facility when maintenance, repair, restoration, and refurbishment would not be practicable. Capital Direct Costs estimates however are limited to non-classroom space as authorized by the Act. This portion of the law is scheduled to remain in effect until at least January 1, 2025. Cooperative Strategies quantified annual Capital Direct Costs per applicable indoor facility based on data provided by the School District as shown in Table 8.

a) Annual Capital Maintenance and Repair Cost

Based on information provided by the School District, Cooperative Strategies was able to project the average maintenance, repair, restoration, and refurbishment costs for each of the indoor facilities over the course of each facilities useful life in years to determine the Annual Capital Maintenance and Repair Cost.

TABLE 8
ANNUAL CAPITAL DIRECT COSTS

Facility	Annual Capital Direct Costs
Classroom	N/A
Multipurpose Room	\$75,000.00
Gym	\$158,333.33
Performing Arts Center	\$117,266.67
Theater	\$176,250.00

b) Public’s Proportional Share of Annual Capital Direct Costs

The next step requires determining the public’s proportional share of the annual Capital Direct Costs for each indoor facility. As provided in Table 9, the Study takes the public’s percentage share of a facility’s use and multiplies it by the Annual Capital Direct Costs yielding the Public’s Share of the Annual Capital Direct Costs.

TABLE 9
PUBLIC’S SHARE OF ANNUAL CAPITAL DIRECT COSTS

Facility	Annual Capital Direct Costs	Public's Share of Facility Usage	Public's Share of Annual Capital Direct Cost
Classroom	N/A	N/A	N/A
Multipurpose Room	\$75,000.00	7.58%	\$5,688.04
Gym	\$158,333.33	9.87%	\$15,633.27
Performing Arts Center	\$117,266.67	11.17%	\$13,102.75
Theater	\$176,250.00	4.67%	\$8,229.00

c) Public’s Share of Capital Direct Costs per Hour

The Study then takes the Public’s Proportional Share of the Annual Capital Direct Costs and divides it by the average number of hours a facility was used by the public as detailed in Table 5 yielding the Public’s Share of Capital Direct Costs per hour for each facility as identified in Table 10 below.

**TABLE 10
PUBLIC’S SHARE OF ANNUAL CAPITAL DIRECT COSTS
PER INDOOR FACILITY PER HOUR**

Facility	Public’s Share of Annual Capital Direct Cost	Average Public Use Hours per Facility	Public’s Share of Capital Direct Cost per Hour
Classroom	N/A	137.40	N/A
Multipurpose Room	\$5,688.04	150.67	\$37.75
Gym	\$15,633.27	201.14	\$77.72
Performing Arts Center	\$13,102.75	230.95	\$56.73
Theater	\$8,229.00	89.92	\$91.51

d) Total Hourly Direct Cost per Indoor Facility

The total hourly Direct Costs per indoor facility are then determined by adding the public’s share of Operational Direct Cost per hour and the public’s share of Capital Direct Cost per hour which yields the Total Direct Cost per hour as shown in Table 11 below.

**TABLE 11
TOTAL DIRECT COST PER HOUR**

Facility	Public's Share of Operational Direct Cost per Hour	Public's Share of Capital Direct Cost per Hour	Public's Share of Total Direct Cost per Hour
Classroom	\$2.66	N/A	\$2.66
Multipurpose Room	\$12.20	\$37.75	\$49.95
Gym	\$25.11	\$77.72	\$102.83
Performing Arts Center	\$18.33	\$56.73	\$75.06
Theater	\$29.57	\$91.51	\$121.08

B. Outdoor Facilities

1. Operational Direct Costs

The Operational Direct Costs are the first component of the Total Annual Direct Costs for outdoor facilities. These expenditures are comprised of the School District's total grounds and supply costs related to the upkeep and operation of facilities, a 10.00 percent apportionment of the School District's property and liability insurance expenses, a 30.00 percent apportionment of the School District's water costs, a 5.00 percent allocation of the School District's electricity, gas, trash, and sewer costs. The Operational Direct Costs are listed in Table 12.

**TABLE 12
DIRECTWIDE OPERATIONAL COSTS FOR OUTDOOR FACILITIES**

Use Type	Total Cost
Utility Costs	\$489,159.27
Maintenance and Supply Costs	\$971,266.91
Administrative Costs	\$4,581.11
Annual Property & Liability Insurance	\$175,551.30
Total Indoor Operational Direct Costs	\$1,640,558.59

a) Operational Cost per Square Feet

To determine the facility cost per square foot, Cooperative Strategies took the sum of the Operational Direct Costs as detailed in Table 12 and divided the sum by the total square footage of all non-water consuming outdoor facilities within the School District to get the Operational Direct Costs per Square Foot. Water expenses were added for those outdoor facilities that require water. The sum of these costs were then divided by the sum of the total square footage of all water-consuming outdoor facilities to get the Operational Direct Costs per Square Foot for outdoor facilities that consume water as shown in Table 13.

**TABLE 13
ANNUAL OUTDOOR OPERATIONAL DIRECT COSTS
PER SQUARE FOOT**

Use Type	Non-Water Cost	Water Cost
School District Total	\$1,151,399.32	\$489,159.27
Total Square Feet	12,111,178	1,950,000
School District Cost/Square Foot	\$0.095069	\$0.250851

b) Annual Operational Cost per Outdoor Facility

Multiplying the Operational Direct Costs per Square Foot by the average square feet of an outdoor rental facility yields the Annual Operational Direct Costs per Outdoor facility as detailed in Table 14.

TABLE 14

ANNUAL OPERATIONAL DIRECT COSTS PER OUTDOOR FACILITY

Facility	Average Facility Square Footage	Operational Direct Cost per Square Feet	Annual Operational Direct Cost
Athletic Fields - ES & MS	100,000	\$0.345920	\$34,592.00
Athletic Fields - HS	125,000	\$0.345920	\$43,240.00
Basketball Court	30,000	\$0.095069	\$2,852.07
Parking Lot	65,000	\$0.095069	\$6,179.49
Stadium	150,000	\$0.345920	\$51,888.00
Tennis Court	32,000	\$0.095069	\$3,042.21
Track	75,000	\$0.095069	\$7,130.18

c) Public’s Proportional Use Share per Outdoor Facility

The next step is to determine the public’s average use of each outdoor facility available for rent. With hourly rental use per facility data provided by the School District, Cooperative Strategies was able to determine the average annual number of hours each outdoor facility was used by the public in fiscal year 2019/2020 (in some cases an estimate was utilized due to a lack of data for certain facilities). In order to determine the School District’s proportional use share per facility, the Study multiplies the 180 days the School District is in operation in a school year by a standard seven (7) hour school day yielding the total annual School District work hours per facility. Using data provided by the School District on its actual use of facilities outside of the standard seven-hour school day the Study then estimates the actual annual hours of use per facility by the School District.

The School District also provided the public use hours of its facilities. Dividing the average public use hours by the sum of the annual School District use hours and the average annual public use hours yields the Public’s Proportional Use Share per Indoor Facility as shown in Table 15.

TABLE 15**PUBLIC'S PROPORTIONATE USE SHARE PER OUTDOOR FACILITY**

Facility	Average Public Use Hours per Facility	Total School Use Hours per Facility	Total Use Hours per Facility	Public's Share of Facility Usage^[1]
Athletic Fields - ES & MS	180.87	1,836	2,016.87	8.97%
Athletic Fields - HS	114.00	1,836	1,950.00	5.85%
Basketball Court	6.33	1,836	1,842.33	0.34%
Parking Lot	16.71	1,836	1,852.71	0.90%
Stadium	65.50	1,836	1,901.50	3.44%
Tennis Court	10.00	1,836	1,846.00	0.54%
Track	65.50	1,836	1,901.50	3.44%

[1] Numbers may not sum due to rounding.

d) Public's Share of Operational Direct Costs per Outdoor Facility

Next, the Study takes the Public's Proportional Use Share per Outdoor Facility as calculated above and multiplies it by the Annual Operational Cost per Outdoor Facility as shown in Table 16 in order to determine the Public's Proportional Share of the Annual Operational Direct Costs per Outdoor Facility.

TABLE 16**PUBLIC'S SHARE OF OPERATIONAL DIRECT COSTS PER OUTDOOR FACILITY**

Facility	Annual Operational Cost	Public's Share of Facility Usage	Public's Share of Operational Direct Cost
Athletic Fields - ES & MS	\$34,592.00	8.97%	\$3,102.16
Athletic Fields - HS	\$43,240.00	5.85%	\$2,527.88
Basketball Court	\$2,852.07	0.34%	\$9.80
Parking Lot	\$6,179.49	0.90%	\$55.73
Stadium	\$51,888.00	3.44%	\$1,787.36
Tennis Court	\$3,042.21	0.54%	\$16.48
Track	\$7,130.18	3.44%	\$245.61

e) Public’s Hourly Operational Costs per Outdoor Facility

The Study then takes the Public’s Proportional Share of Operational Direct Costs per Outdoor Facility, as calculated in Table 16 above, and divided it by the average annual number of hours an outdoor facility was rented by the public in fiscal year 2019/2020 in order to determine the Public’s Proportional Share of Hourly Operational Direct Costs per Outdoor Facility.

**TABLE 17
PUBLIC’S SHARE OF OPERATIONAL DIRECT COSTS
PER OUTDOOR FACILITY PER HOUR**

Facility	Public’s Share of Operational Cost	Average Public Use Hours	Public’s Share of Operational Direct Cost per Hour
Athletic Fields - ES & MS	\$3,102.16	180.87	\$17.15
Athletic Fields - HS	\$2,527.88	114.00	\$22.17
Basketball Court	\$9.80	6.33	\$1.55
Parking Lot	\$55.73	16.71	\$3.34
Stadium	\$1,787.36	65.50	\$27.29
Tennis Court	\$16.48	10.00	\$1.65
Track	\$245.61	65.50	\$3.75

2. Capital Direct Costs

Cooperative Strategies quantified annual Capital Direct Costs for each outdoor facility as follows:

a) Annual Capital Direct Cost

In lieu of the estimated costs for the maintenance, repair, restoration, and refurbishment of outdoor school facilities, the Study divides replacement cost estimates for each facility by the facility's estimated useful life in years to determine the Annual Capital Direct Costs for each outdoor facility.

TABLE 18
ANNUAL CAPITAL DIRECT COSTS

Facility	Annual Capital Direct Costs
Athletic Fields - ES & MS	\$16,500.00
Athletic Fields - HS	\$19,687.50
Basketball Court	\$15,750.00
Parking Lot	\$17,062.50
Stadium	\$290,000.00
Tennis Court	\$16,800.00
Track	\$56,250.00

b) Public’s Proportional Share of Annual Capital Direct Costs

The next step is to determine the public’s proportional share of the annual Capital Direct Costs. As calculated in Table 15, the Study takes the public’s percentage share of a facility’s use and multiplies it by the annual Capital Direct Costs which yields the Public’s Share of Annual Capital Direct Costs.

TABLE 19
PUBLIC’S SHARE OF ANNUAL CAPITAL DIRECT COSTS

Facility	Annual Capital Direct Costs	Public's Share of Facility Usage	Public's Share of Annual Capital Direct Cost
Athletic Fields - ES & MS	\$16,500.00	8.97%	\$1,479.70
Athletic Fields - HS	\$19,687.50	5.85%	\$1,150.96
Basketball Court	\$15,750.00	0.34%	\$54.11
Parking Lot	\$17,062.50	0.90%	\$153.89
Stadium	\$290,000.00	3.44%	\$9,989.48
Tennis Court	\$16,800.00	0.54%	\$91.01
Track	\$56,250.00	3.44%	\$1,937.62

c) Public’s Share of Capital Direct Costs per Hour

The Study then takes the public’s proportional share of a facility’s annual Capital Direct Costs, as identified above, and divides it by the average number of hours a facility was used by the public as detailed in Table 17, yielding the public’s share of a facility’s Capital Direct Costs per hour.

TABLE 20

PUBLIC’S SHARE OF ANNUAL CAPITAL DIRECT COSTS PER OUTDOOR FACILITY PER HOUR

Facility	Public's Share of Annual Capital Direct Cost	Average Public Use Hours per Facility	Public’s Share of Capital Direct Cost per Hour
Athletic Fields - ES & MS	\$1,479.70	180.87	\$8.18
Athletic Fields - HS	\$1,150.96	114.00	\$10.10
Basketball Court	\$54.11	6.33	\$8.55
Parking Lot	\$153.89	16.71	\$9.21
Stadium	\$9,989.48	65.50	\$152.51
Tennis Court	\$91.01	10.00	\$9.10
Track	\$1,937.62	65.50	\$29.58

d) Total Hourly Direct Cost per Outdoor Facility

The total hourly Direct Costs per indoor facility are then determined by adding the public’s share of Operational Direct Cost per hour and the public’s share of Capital Direct Cost per hour which yields the Total Direct Cost per hour as shown in Table 21.

TABLE 21
TOTAL DIRECT COST PER HOUR

Facility	Public's Share of Operational Direct Cost per Hour	Public's Share of Capital Direct Cost per Hour	Public's Share of Total Direct Cost per Hour
Athletic Fields - ES & MS	\$17.15	\$8.18	\$25.33
Athletic Fields - HS	\$22.17	\$10.10	\$32.27
Basketball Court	\$1.55	\$8.55	\$10.10
Parking Lot	\$3.34	\$9.21	\$12.55
Stadium	\$27.29	\$152.51	\$179.80
Tennis Court	\$1.65	\$9.10	\$10.75
Track	\$3.75	\$29.58	\$33.33

IV. FAIR RENTAL VALUE COSTS

Education Code Section 38134 defines Fair Rental Value as "Direct Costs to the district, plus the Amortized Costs of the school facilities or grounds used for the duration of the activity authorized."

A. Indoor Facilities

This section of the study calculates the Amortized Costs associated with renting indoor school facilities.

1. Amortized Annual Construction Cost

In order to determine the annual amortized construction costs for indoor facilities, Cooperative Strategies divided the construction costs experienced by the School District for each indoor facility by the facility’s useful life, which the Study assumes to be 30 years. Table 22 shows the resulting amortized annual construction costs per indoor facility.

TABLE 22

AMORTIZED ANNUAL CONSTRUCTION COSTS

Facility	Facility Replacement Cost	Facility Life Expectancy	Annual Amortized Cost
Classroom	\$583,800.00	30.00	\$19,460.00
Multipurpose Room	\$2,250,000.00	30.00	\$75,000.00
Gym	\$4,750,000.00	30.00	\$158,333.33
Performing Arts Center	\$3,518,000.00	30.00	\$117,266.67
Theater	\$5,287,500.00	30.00	\$176,250.00

2. Public’s Share of Amortized Indoor Facility Costs

Next, the amortized annual cost, as calculated in Table 22, is multiplied by the public’s percentage share of the facility’s use as calculated in Table 5, in order to determine the public’s share of an indoor facility’s annual Amortized Cost.

TABLE 23

PUBLIC’S SHARE OF AMORTIZED INDOOR FACILITY COSTS

Facility	Annual Amortized Cost	Public’s Share of Facility Usage	Public’s Share of Annual Amortized Cost
Classroom	\$19,460.00	6.96%	\$1,354.92
Multipurpose Room	\$75,000.00	7.58%	\$5,688.04
Gym	\$158,333.33	9.87%	\$15,633.27
Performing Arts Center	\$117,266.67	11.17%	\$13,102.75
Theater	\$176,250.00	4.67%	\$8,229.00

3. Public’s Share of Amortized Indoor Facility Costs Per Hour

The public’s share of a facility’s Amortized Costs, as identified above in Table 23, is then divided by the facility’s average public use hours yielding the public’s share of the facility’s Amortized Costs per hour as shown on in Table 24.

TABLE 24

PUBLIC’S SHARE OF HOURLY AMORTIZED INDOOR FACILITY COSTS

Facility	Public’s Share of Annual Amortized Cost	Average Public Use Hours	Public’s Share of Hourly Amortized Cost
Classroom	\$1,354.92	137.40	\$9.86
Multipurpose Room	\$5,688.04	150.67	\$37.75
Gym	\$15,633.27	201.14	\$77.72
Performing Arts Center	\$13,102.75	230.95	\$56.73
Theater	\$8,229.00	89.92	\$91.51

4. Fair Rental Value Costs

In order to determine the Fair Rental Value Costs of indoor facilities, the hourly Total Direct Costs for indoor facilities, as calculated in Table 11, were added to the hourly amortized indoor facilities costs as calculated in Table 24. This calculation is shown in Table 25.

TABLE 25
FAIR RENTAL VALUE FOR INDOOR FACILITIES

Facility	Public’s Share of Direct Cost Per Hour	Public’s Share of Amortized Cost per Hour	Fair Rental Price Per Hour
Classroom	\$2.66	\$9.86	\$12.52
Multipurpose Room	\$49.95	\$37.75	\$87.70
Gym	\$102.83	\$77.72	\$180.56
Performing Arts Center	\$75.06	\$56.73	\$131.80
Theater	\$121.08	\$91.51	\$212.60

B. Outdoor Facilities

This section of the study calculates the Amortized Costs associated with renting outdoor school facilities.

1. Amortized Annual Construction Cost

Cooperative Strategies divided replacement estimates for each outdoor facility by the facility’s useful life. Table 26 shows the resulting amortized annual replacement costs per outdoor facility.

TABLE 26
AMORTIZED ANNUAL CONSTRUCTION COSTS

Facility	Facility Replacement Cost	Facility Life Expectancy	Annual Amortized Cost
Athletic Fields - ES & MS	\$300,000.00	10.00	\$30,000.00
Athletic Fields - HS	\$375,000.00	10.00	\$37,500.00
Basketball Court	\$300,000.00	10.00	\$30,000.00
Parking Lot	\$325,000.00	10.00	\$32,500.00
Stadium	\$14,500,000.00	30.00	\$483,333.33
Tennis Court	\$320,000.00	10.00	\$32,000.00
Track	\$2,250,000.00	15.00	\$150,000.00

2. Public’s Share of Amortized Outdoor Facility Costs

Next, the amortized annual cost, as identified in Table 26, is then multiplied by the public’s percentage share of the facility’s use, as estimated in Table 15, in order to determine the public’s share of an outdoor facility’s annual Amortized Costs.

TABLE 27

PUBLIC’S SHARE OF AMORTIZED OUTDOOR FACILITY COSTS

Facility	Annual Amortized Cost	Public’s Share of Facility Usage	Public’s Share of Annual Amortized Cost
Athletic Fields - ES & MS	\$30,000.00	8.97%	\$2,690.36
Athletic Fields - HS	\$37,500.00	5.85%	\$2,192.31
Basketball Court	\$30,000.00	0.34%	\$103.08
Parking Lot	\$32,500.00	0.90%	\$293.12
Stadium	\$483,333.33	3.44%	\$16,649.14
Tennis Court	\$32,000.00	0.54%	\$173.35
Track	\$150,000.00	3.44%	\$5,166.97

3. Public’s Share of Amortized Outdoor Facility Costs Per Hour

The public’s share of amortized facility costs as identified above in Table 27 is then divided by the average public use hours of the facility, as estimated in Table 17, yielding the public’s share of the facility’s Amortized Costs per hour as identified in Table 28.

**TABLE 28
PUBLIC'S SHARE OF HOURLY AMORTIZED
OUTDOOR FACILITY COSTS**

Facility	Public's Share of Annual Amortized Cost	Average Public Use Hours	Public's Share of Hourly Amortized Cost
Athletic Fields - ES & MS	\$2,690.36	180.87	\$14.87
Athletic Fields - HS	\$2,192.31	114.00	\$19.23
Basketball Court	\$103.08	6.33	\$16.28
Parking Lot	\$293.12	16.71	\$17.54
Stadium	\$16,649.14	65.50	\$254.19
Tennis Court	\$173.35	10.00	\$17.33
Track	\$5,166.97	65.50	\$78.89

4. Fair Rental Value Costs

The hourly Operational Direct Costs for outdoor facilities in Table 21 were added to the hourly amortized outdoor facilities costs in Table 28 in order to determine the Fair Rental Value rates for each outdoor facility. This calculation is shown in Table 29.

**TABLE 29
FAIR RENTAL VALUE FOR OUTDOOR FACILITIES**

Facility	Public's Share of Direct Cost Per Hour	Public's Share of Amortized Cost per Hour	Fair Rental Price Per Hour
Athletic Fields - ES & MS	\$25.33	\$14.87	\$40.20
Athletic Fields - HS	\$32.27	\$19.23	\$51.50
Basketball Court	\$10.10	\$16.28	\$26.38
Parking Lot	\$12.55	\$17.54	\$30.09
Stadium	\$179.80	\$254.19	\$433.99
Tennis Court	\$10.75	\$17.33	\$28.08
Track	\$33.33	\$78.89	\$112.22

V. CONCLUSION

Pursuant to Education Code Sections 38131 and 38134, the Study has calculated Usage Fees for SMUSD based on different categories of fees. These fees are reasonable and appropriate based on the cost information and calculations documented in the Study.

A summary schedule of the Usage Fees for SMUSD is included in Exhibit B.

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EXHIBIT A

CALIFORNIA CIVIC CENTER ACT

(*EDUCATION CODE SECTION 38130 ET SEQ.*)

California Civic Center Act

(Education Code Section 38130 et seq.)

38130. This article shall be known and may be cited as the Civic Center Act.

38131. (a) There is a civic center at each and every public school facility and grounds within the state where the citizens, parent teacher associations, Camp Fire girls, Boy Scout troops, veterans' organizations, farmers' organizations, school-community advisory councils, senior citizens' organizations, clubs, and associations formed for recreational, educational, political, economic, artistic, or moral activities of the public school districts may engage in supervised recreational activities, and where they may meet and discuss, from time to time, as they may desire, any subjects and questions that in their judgment pertain to the educational, political, economic, artistic, and moral interests of the citizens of the communities in which they reside. For purposes of this section, "veterans' organizations" are those groups included within the definition of that term as specified in subdivision (a) of Section 1800 of the Military and Veterans Code.

(b) The governing board of any school district may grant the use of school facilities or grounds as a civic center upon the terms and conditions the board deems proper, subject to the limitations, requirements, and restrictions set forth in this article, for any of the following purposes:

- (1) Public, literary, scientific, recreational, educational, or public agency meetings.
- (2) The discussion of matters of general or public interest.
- (3) The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization that has no suitable meeting place for the conduct of the services, provided the governing board charges the church or religious organization using the school facilities or grounds a fee as specified in subdivision (d) of Section 38134.
- (4) Child care or day care programs to provide supervision and activities for children of preschool and elementary school age.
- (5) The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies.
- (6) Supervised recreational activities including, but not limited to, sports league activities for youths that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination.
- (7) A community youth center.
- (8) A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization.
- (9) Other purposes deemed appropriate by the governing board.

38133. The management, direction, and control of school facilities under this article are vested in the governing board of the school district which shall promulgate all rules and regulations necessary to provide, at a minimum, for the following:

(a) Aid, assistance, and encouragement to any of the activities authorized in Sections 38131 and 38132.

(b) Preservation of order in school facilities and on school grounds, and protection of school facilities and school grounds, including, if the governing board deems necessary, appointment of a person who shall have charge of the school facilities and grounds for purposes of their preservation and protection.

(c) That the use of school facilities or grounds is not inconsistent with the use of the school facilities or grounds for school purposes or interferes with the regular conduct of schoolwork.

38134. (a) (1) The governing board of a school district shall authorize the use of school facilities or grounds under its control by a nonprofit organization, or by a club or an association organized to promote youth and school activities, including, but not necessarily limited to, any of the following:

(A) The Girl Scouts; the Boy Scouts; Camp Fire USA; or the YMCA.

(B) A parent-teacher association.

(C) A school-community advisory council.

(2) This subdivision does not apply to a group that uses school facilities or grounds for fundraising activities that are not beneficial to youth or public school activities of the school district, as determined by the governing board.

(b) Except as otherwise provided by law, a governing board may charge an amount not to exceed its direct costs for use of its school facilities or grounds. A governing board that levies these charges shall first adopt a policy specifying which activities shall be charged an amount not to exceed direct costs.

(c) The governing board of a school district may charge an amount, not to exceed its direct costs for use of its school facilities or grounds by the entity using the school facilities or grounds, including a religious organization or church, that arranges for and supervises sports league activities for youths as described in paragraph (6) of subdivision (b) of Section 38131.

(d) The governing board of a school district that authorizes the use of school facilities or grounds for the purpose specified in paragraph (3) of subdivision (b) of Section 38131 shall charge the church or religious organization an amount at least equal to the school district's direct costs.

(e) In the case of an entertainment or a meeting where an admission fee is charged or contributions are solicited, and the net receipts are not expended for the welfare of the pupils of the school district or for charitable purposes, a charge equal to fair rental value shall be levied for the use of the school facilities or grounds.

(f) If the use of school facilities or grounds under this section results in the destruction of school property, the entity using the school facilities or grounds may be charged for an amount necessary to repay the damages, and further use of the facilities or grounds by that entity may be denied.

(g) As used in this section:

(1) "Direct costs" to the school district for the use of school facilities or grounds includes all of the following:

(A) The share of the costs of supplies, utilities, custodial services, services of school district employees, and salaries paid to school district employees directly associated with the administration of this section to operate and maintain school facilities or grounds that is proportional to the entity's use of the school facilities or grounds under this section.

(B) The share of the costs for maintenance, repair, restoration, and refurbishment, proportional to the use of the school facilities or grounds by the entity using the school facilities or grounds under this section as follows:

(i) For purposes of this subparagraph, "school facilities" shall be limited to only nonclassroom space and "school grounds" shall include, but not be limited to, playing fields, athletic fields, track and field venues, tennis court, and outdoor basketball courts.

(ii) The share of the cost for maintenance, repair, restoration, and refurbishment shall not apply to:

(I) Classroom-based programs that operate after school hours, including, but not limited to, after school programs, tutoring programs, or child care programs.

(II) Organizations retained by the school or school district to provide instruction or instructional activities to pupils during school hours.

(iii) Funds collected under this subparagraph shall be deposited into a special fund that shall only be used for purposes of this section.

(2) "Fair rental value" means the direct costs to the school district plus the amortized costs of the school facilities or grounds used for the duration of the activity authorized.

(h) By December 31, 2013, the Superintendent shall develop, and the state board shall adopt, regulations to be used by a school district in determining the proportionate share and the specific allowable costs that a school district may include as direct costs for the use of its school facilities or grounds.

(i) (1) A school district authorizing the use of school facilities or grounds under subdivision (a) is liable for an injury resulting from the negligence of the school district in the ownership and maintenance of the school facilities or grounds. An entity using school facilities or grounds under this section is liable for an injury resulting from the negligence of that entity during the use of the school facilities or grounds. The school district and the entity using the school facilities or grounds under this section shall each bear the cost of insuring against its respective risks and shall each bear the costs of defending itself against claims arising from those risks.

(2) Notwithstanding any other law, this subdivision shall not be waived. This subdivision does not limit or affect the immunity or liability of a school district under Division 3.6 (commencing with Section 810) of Title 1 of the Government Code, for injuries caused by a dangerous condition of public property.

(j) This section shall remain in effect only until January 1,

2025, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2025, deletes or extends that date.

38134. (a) (1) The governing board of a school district shall authorize the use of school facilities or grounds under its control by a nonprofit organization, or by a club or an association organized to promote youth and school activities, including, but not necessarily limited to, any of the following:

- (A) The Girl Scouts; the Boy Scouts; Camp Fire USA; or the YMCA.
- (B) A parent-teacher association.
- (C) A school-community advisory council.

(2) This subdivision does not apply to a group that uses school facilities or grounds for fundraising activities that are not beneficial to youth or public school activities of the school district, as determined by the governing board.

(b) Except as otherwise provided by law, a governing board may charge an amount not to exceed its direct costs for use of its school facilities or grounds. A governing board that levies these charges shall first adopt a policy specifying which activities shall be charged an amount not to exceed direct costs.

(c) The governing board of a school district may charge an amount, not to exceed its direct costs for use of its school facilities or grounds by the entity using the school facilities or grounds, including a religious organization or church, that arranges for and supervises sports league activities for youths as described in paragraph (6) of subdivision (b) of Section 38131.

(d) The governing board of a school district that authorizes the use of school facilities or grounds for the purpose specified in paragraph (3) of subdivision (b) of Section 38131 shall charge the church or religious organization an amount at least equal to the school district's direct costs.

(e) In the case of an entertainment or a meeting where an admission fee is charged or contributions are solicited, and the net receipts are not expended for the welfare of the pupils of the school district or for charitable purposes, a charge equal to fair rental value shall be levied for the use of the school facilities or grounds.

(f) If the use of school facilities or grounds under this section results in the destruction of school property, the entity using the school facilities or grounds may be charged for an amount necessary to repay the damages, and further use of facilities or grounds by that entity may be denied.

(g) As used in this section:

(1) "Direct costs" to the school district for the use of school facilities or grounds means the costs of supplies, utilities, custodial services, services of school district employees, and salaries paid to school district employees directly associated with the administration of this section necessitated by the entity's use of the school facilities or grounds.

(2) "Fair rental value" means the direct costs to the school district plus the amortized costs of the school facilities or grounds used for the duration of the activity authorized.

(h) (1) A school district authorizing the use of school facilities or grounds under subdivision (a) is liable for an injury resulting from the negligence of the school district in the ownership and maintenance of the school facilities or grounds. An entity using school facilities or grounds under this section is liable for an injury resulting from the negligence of that entity during the use of the school facilities or grounds. The school district and the entity using the school facilities or grounds under this section shall each bear the cost of insuring against its respective risks and shall each bear the costs of defending itself against claims arising from those risks.

(2) Notwithstanding any other law, this subdivision shall not be waived. This subdivision does not limit or affect the immunity or liability of a school district under Division 3.6 (commencing with

Section 810) of Title 1 of the Government Code, for an injury caused by a dangerous condition of public property.

(i) This section is operative on and after January 1, 2025.

38135. Any use, by any individual, society, group, or organization for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government of the United States or of the state by force, violence, or other unlawful means shall not be permitted or suffered.

Any individual, society, group, or organization which commits any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government by force, violence, or other unlawful means while using school property pursuant to the provisions of this chapter is guilty of a misdemeanor.

38136. No governing board of a school district shall grant the use of any school property to any person or organization for any use in violation of Section 38135.

For the purpose of determining whether or not any individual, society, group, or organization applying for the use of the school property intends to violate Section 38135, the governing board shall require the making and delivery to the governing board, by the applicant of a written statement of information in the following form:

STATEMENT OF INFORMATION

The undersigned states that, to the best of his or her knowledge, the school property for use of which application is hereby made will not be used for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government of the United States by force, violence or other unlawful means;

That _____, the organization on whose behalf he or she is making application for use of school property, does not, to the best of his or her knowledge, advocate the overthrow of the government of the United States or of the State of California by force, violence, or other unlawful means, and that, to the best of his or her knowledge, it is not a Communist action organization or Communist front organization required by law to be registered with the Attorney General of the United States. This statement is made under the penalties of perjury.

(Signature)

The school board may require the furnishing of additional information as it deems necessary to make the determination that the use of school property for which application is made would not violate Section 38135.

Any person applying for the use of school property on behalf of any society, group, or organization shall be a member of the applicant group and, unless he or she is an officer of the group, must present written authorization from the applicant group to make the application.

The governing board of any school district may, in its discretion, consider any statement of information or written authorization made pursuant to the requirements of this section as being continuing in effect for the purposes of this section for the period of one year from the date of the statement of information or written authorization.

38137. Written statements of information as required by Section

38136 need not be under oath, but shall contain a written declaration that they are made under the penalty of perjury, and any person so signing the statements who willfully states therein as true any material matter which he or she knows to be false, is subject to the penalties prescribed for perjury in the Penal Code.

38138. Notwithstanding the provisions of this article or any other provisions of law, when a nonpartisan charitable organization organized under the laws of this state has constructed or will construct, subject to the provisions of Article 3 (commencing with Section 39140) of Chapter 2 of this part, a school athletic and youth center facility at no cost to a school district, upon a school-district-owned site to be owned by and for the benefit of the school occupying the site, the governing board of the school district, in accepting the donation and prescribing the conditions and restrictions with respect thereto, may permit the general use of the facility under the provisions of this article for specified supervised recreational activities which are sponsored by or conducted by the donor organization, and may also permit the donor organization to use the facility for this purpose at times when the facility is not being used by the school district for the educational program and related school activities of the designated beneficiary school, unless the use and occupancy of the facility by the donor organization would otherwise interfere with the regular conduct of the school. Any use granted to the donor organization shall, however, immediately and forever terminate if the donor organization denies the use of the facility to any person because of their race, religion, creed, national origin, ancestry, or sex.

This section shall apply only to elementary school districts in

San Diego County which had an average daily attendance of 425 or less during the 1970-71 school year, and which, during the 1970-71 school year, had a modified assessed valuation per pupil in average daily attendance of between forty-five thousand dollars (\$45,000) and fifty thousand dollars (\$50,000).

38139. (a) Public primary schools shall post at an appropriate area restricted to adults information regarding missing children provided by the Department of Justice pursuant to Section 14208 of the Penal Code.

(b) Public secondary schools shall post at an appropriate area information regarding missing children provided by the Department of Justice pursuant to Section 14208 of the Penal Code.

EXHIBIT B

SUMMARY SCHEDULE OF USAGE FEES

San Marcos Unified School District

Facilities Rental Fee Schedule

School Year 2021/2022

Type of Use	Non -Profit (Group A) Hourly Fee	Fair Rental (Group B) Hourly Fee
Indoor Facilities		
Classroom - Regular	\$ 10	\$ 25
Multipurpose Room	\$ 50	\$ 88
Gym	\$ 103	\$ 181
Performing Arts Center (MS)	\$ 75	\$ 132
Theater	\$ 121	\$ 213
Outdoor Facilities		
Athletic Fields - ES & MS	\$ 25	\$ 40
Athletic Fields - HS	\$ 32	\$ 52
Basketball Court - Blacktop	\$ 10	\$ 26
Parking Lot	\$ 13	\$ 30
Stadium	\$ 180	\$ 434
Tennis Court	\$ 11	\$ 28
Track	\$ 33	\$ 112
Personnel Costs (2.5 Hour Minimum)		
Custodian	\$ 45	\$ 90
Groundskeeper	\$ 45	\$ 90
Sound & Lighting Technician	\$ 45	\$ 90
Equipment Costs		
Field Lighting	\$ 5	\$ 10
Stadium Lights	\$ 60	\$ 120