

**ANNUAL CAPITAL FACILITIES**

**AND**

**DEVELOPER FEE REPORT**

**JUNE 30, 2025**

## INTRODUCTION

The material contained in this report is intended to provide information on Santa Rosa City Schools capital facilities projects that were undertaken for fiscal year 2024-2025, projects scheduled for 2025-2026 and also to accomplish certain statutory reporting requirements.

The District receives funds for school facilities from the following sources:

### **Bond Funds (Fund 21):**

Voter-approved general obligation bonds have been sold to meet the needs of the Secondary and Elementary school districts.

The Secondary fund was established in 1991 to record financial activity for projects funded by the General Obligation Bond Measure B, which was approved by High School District voters in November 1991. In March of 2002 voters approved an additional \$77,230,000 of general obligation bonds. In November of 2014, another vote approved an additional \$30,782,967 of general obligation bond funds. In November 2022 voters approved Measure C with an additional \$398,000,000 of general obligation funds.

The Elementary fund was established in 1998 to record financial activity for projects funded by the General Obligation Bond Measure E, which was approved by Elementary School District voters in 1997. In March of 2002 voters approved an additional \$19,125,000 of general obligation bonds. In November of 2014, another vote approved an additional \$5,938,425 of general obligation bond funds. In November 2022 voters approved Measure G with an additional \$125,000,000 of general obligation funds.

### **Deferred Maintenance (Fund 14):**

Funding that districts previously received for the Deferred Maintenance program is now included in the LCFF base grant. Although there is no longer a Deferred Maintenance match requirement, the District will continue to make General Fund budget planning decisions to include expenditures for deferred maintenance.

### **Other State Modernization Funds (Fund 35):**

Occasionally, the District receives funds for renovation and modernization

of school facilities from the State. The District applies for funding on a site-by-site basis based on the State's modernization application requirements. Once the District's applications are approved, the District will receive funds as State funds become available.

**Developer Fees (Fund 25):**

These fees are charged against new development projects to finance the construction or reconstruction of school facilities.

**Special Reserve for Capital Projects Fund (Fund 40):**

Expenditures in this fund are limited to capital outlay projects. The current activity in this fund includes projects from CalSHAPE work, facilities projects funded by RDA (Redevelopment Agency) pass-through for facilities funds, and bond debt service payments.

The pages that follow contain the following information:

- Certain statutory information regarding developer fees collected for the 2024-2025 fiscal year. (Exhibit A)
- Facilities projects that have already begun or are projected to begin during 2025-2026 (Exhibit B & Exhibit C)

The facilities projects identified are necessary to house the current enrollment and also to adjust the District's facilities to accommodate future enrollments and programs. The project plan for future years will be modified as projects are completed, additional needs are identified and funds become available.

**ATTACHMENT A  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2024-2025  
FOR THE FOLLOWING FUND:  
CAPITAL FACILITIES FUND – FUND 25 (the “Fund”)**

**Per Government Code section 66006(b)(1)(A-H) as indicated:**

**(A) DESCRIPTION OF FEE:**

DEVELOPER FEE: The fee is charged against a development project to finance the construction or reconstruction of school facilities.

**(B) AMOUNT OF FEE: (per square foot)**

STATUTORY FEES: \$5.17 per square foot of assessable space of residential construction; and \$0.89 per square foot of covered and enclosed space of commercial/industrial construction, but subject to the district’s determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and an agreement with the other elementary district(s) sharing territory with this district, generally, only 30% of the maximum fee specified above is distributed to this district.

MITIGATION FEES:

|              |             |        |
|--------------|-------------|--------|
| RESIDENTIAL: | ELEMENTARY: | \$3.02 |
|              | SECONDARY:  | \$1.70 |
|              | TOTAL:      | \$4.72 |

**(C) FUND BALANCES:**

|            |                |
|------------|----------------|
| BEGINNING: | \$8,843,577.54 |
| ENDING:    | \$8,758,577.16 |

**(D) FEES COLLECTED, INTEREST EARNED, TOTAL REVENUE, AND OTHER BOOK ENTRIES:**

|                    |                |
|--------------------|----------------|
| DEVELOPER FEES:    | \$976,542.38   |
| FAIR MARKET VALUE: | \$112,369.00   |
| INTEREST:          | \$339,600.23   |
| TOTAL REVENUE:     | \$1,428,511.61 |

**(E) LISTING OF IMPROVEMENTS ON WHICH FEES WERE EXPENDED:**

See Attachment B, Summary of 2024-2025 expenditures.

**(F) INCOMPLETE IMPROVEMENTS READY FOR COMPLETION:**

N/A.

**(G) INTER-FUND TRANSFERS OR LOANS:**

There were no inter-fund transfers or loans in 2024-2025.

**(H) AMOUNT OF REFUND OF DEVELOPER FEES:**

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

**(I) PROJECTED USE OF UNEXPENDED FEES AT 6-30-25: (Government Code section 66001 (d)(A)-(D))**

The fund balance at 6-30-25 was \$8,758,577.16. Attachment C, Projected Construction Expenditures, shows that the projected expenditures from developer fees in 2025-26 are estimated to be \$2,149,737.60. All of the funds necessary to complete the projects are already in the District's possession. It is anticipated that the remaining funds in this Fund will be spent on leasing portables; completion of modernization projects throughout the District; consulting and administration costs; and additional furniture and equipment required at school sites.

- A) **Identify the purpose to which the fee is to be put** – The fee is charged against a development project to finance the construction or reconstruction of school facilities.
- B) **Demonstrate a reasonable relationship between the fee and the purpose for which it is charged** – Attachment C details the planned expenditures for the fees collected.
- C) **Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements** – N/A.
- D) **Designate the approximate dates on which the funding referred to in C) is expected to be deposited into the appropriate account or fund** – N/A

**Attachment B**  
**Santa Rosa City Schools**  
**Developer Fee Fund Expenditures**  
**July 1, 2024 - June 30, 2025**

| PROJECT  | Expenditures          |
|--|-----------------------|
| 101-9807-5192 - Brookhill - Portable Classrooms - Three Leases Portable Classrooms                           | \$25,611.81           |
| 102-9635-5192 - Burbank Elementary - Equipment and Materials - New RISE TK-K                                 | \$41,521.55           |
| 104-9807-5192 - Charter School For The Arts - One Leased Portable Classroom                                  | \$10,322.95           |
| 104-9852-5192 - Charter School For The Arts - Two Leased Portable Classrooms                                 | \$17,197.68           |
| 105-9625-5192 - Lehman - Two Leased Portable Classrooms  | \$17,074.54           |
| 106-9635-5192 - Biella Elementary - Equipment and Materials - ESN  | \$74,318.44           |
| 109-9635-5192 - Proctor Terrace - Equipment and Materials - New RISE TK                                      | \$21,982.57           |
| 112-9635-5192 - Hidden Valley - Equipment and Materials- New TK  | \$2,518.92            |
| 119-0000-9795 - Elementary District Wide - Project Support   | \$9,857.82            |
| 121-9635-5192 - Elementary District Wide - Furniture & Equipment - New Pre School SDC                        | \$30,169.89           |
| 127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classroom and Two Restrooms                   | \$131,969.47          |
| 192-9856-5192 - Elementary District Wide - Architect Fees - Furniture & Equipment                            | \$3,069.78            |
| 192-0000-5192 - Elementary District Wide - - Transportation JPA Facility Lease                               | \$287,318.43          |
| 230-9807-5192 - Cesar Chavez Language Academy - Four Portable Classroom                                      | \$56,085.28           |
| 232-9535-5192 - Comstock Middle - Four Portable Classrooms   | \$64,092.44           |
| 232-9635-5192 - Comstock Middle - Equipment and Materials - ESN  | \$23,886.25           |
| 233-9807-5192 - Rincon Valley Middle - Five Portable Classrooms  | \$40,731.25           |
| 234-9630-5192 - Santa Rosa Middle - Seven Portable Classrooms  | \$54,693.63           |
| 249-0000-9795 - Secondary District Wide - Project Support  | \$26,651.49           |
| 250-9635-5192 - Montgomery High - ESN  | \$40,176.00           |
| 250-9807-5192 - Montgomery High - Two Portable Buildings for Dance and Drama and One Adjunct Faculty Offices | \$68,605.29           |
| 250-9808-5192 - Montgomery High - One Portable Classrooms  | \$8,537.27            |
| 251-9635-5192 - Piner High - New classroom flag  | \$28.85               |
| 252-9635-5192 - Santa Rosa High - New 18-22 Transition Program   | \$44,814.35           |
| 252-9973-5192 - Santa Rosa High - One Portable Building  | \$17,655.60           |
| 253-9635-5192 - Elsie Allen High - Equipment and Materials - ESN   | \$21,664.19           |
| 254-9635-5192 - Maria Carrillo - New classroom   | \$1,922.34            |
| 260-9635-5192 - Ridgway Continuation High - New classroom flags  | \$57.70               |
| 260-9807-5192 - Ridgway Continuation High - Four Portable Classrooms   | \$52,774.60           |
| 292-9856-5192 - Secondary District Wide - Architect Fees - Furniture & Equipment                             | \$9,720.97            |
| 292-0000-5192 - Secondary District Wide - Transportation JPA Facility Lease                                  | \$308,479.68          |
| <b>TOTAL EXPENDITURES FOR FUND 25 (All projects above 100% funded by fees)</b>                               | <b>\$1,513,511.03</b> |

**Attachment C**  
**Santa Rosa City Schools**  
**Projected Developer Fee Fund Expenditures**  
**July 1, 2025 - June 30, 2026**

| PROJECT  | Projected Expenses    |
|--|-----------------------|
| 101-9807-5192 - Brookhill - Three Leased Portables                             | \$25,797.00           |
| 102-9635-5192 - Burbank Elementary - Equipment and Materials                   | \$41,521.00           |
| 104-9807-5192 - Charter School For The Arts - One Leased Portables             | \$10,323.00           |
| 104-9852-5192 - Charter School For The Arts - Two Leased Portables             | \$17,198.00           |
| 105-9625-5192 - Lehman - Two Leased Portables                                  | \$17,075.00           |
| 106-9635-5192 - Biella Elementary - Materials and Equipment                    | \$74,319.00           |
| 109-9635-5192 - Proctor Terrace - Materials and Equipment                      | \$466.00              |
| 112-9635-5192 - Hidden Valley Elementary - Materials and Equipment             | \$2,519.00            |
| 119-0000-9795 - Elementary District Wide - Project Support                     | \$10,146.62           |
| 121-9635-5192 - Lewis Early Learning Academy - Materials and Equipment         | \$30,170.00           |
| 127-9807-5192 - Cesar Chavez Language Academy - Portables                      | \$143,046.00          |
| 192-0000-5192 - Elementary District Wide - - Transportation JPA Facility Lease | \$287,318.00          |
| 192-9856-5192 - Elementary - Architectural Fees                                | \$17,326.00           |
| 230-9807-5192 - Cesar Chavez Language Academy - Portables                      | \$56,085.00           |
| 232-9535-5192 - Comstock Middle - Four Portable Classrooms                     | \$61,690.00           |
| 232-9635-5192 - Comstock Middle - Furniture and Equipment                      | \$23,886.00           |
| 233-9807-5192 - Rincon Valley Middle - Portables                               | \$40,731.00           |
| 234-9630-5192 - Santa Rosa Middle - Portables                                  | \$54,694.00           |
| 249-0000-9795 - Secondary District Wide - Project Support                      | \$27,431.98           |
| 250-9635-5192 - Montgomery High - Furniture and Equipment                      | \$40,177.00           |
| 250-9807-5192 - Montgomery High - Portables                                    | \$68,605.00           |
| 250-9808-5192 - Montgomery High - Portables                                    | \$8,537.00            |
| 251-9635-5192 - Piner High - Materials   | \$29.00               |
| 252-9635-5192 - Santa Rosa High - Materials                                    | \$44,814.00           |
| 252-9973-5192 - Santa Rosa High - Portables                                    | \$17,656.00           |
| 253-9635-5192 - Elsie Allen High - Furniture and Equipment                     | \$21,665.00           |
| 254-9635-5192 - Maria Carrillo High - Materials                                | \$1,922.00            |
| 260-9635-5192 - Ridgeway Continuation High - Materials                         | \$58.00               |
| 260-9807-5192 - Ridgeway Continuation High - Portables                         | \$57,204.00           |
| 292-0000-5192 - Secondary District Wide - Transportation JPA Facility Lease    | \$892,462.00          |
| 292-9856-5192 - Secondary District Wide - Architectural Fee                    | \$54,866.00           |
| <b>Grand Total</b>   | <b>\$2,149,737.60</b> |