

**ANNUAL CAPITAL FACILITIES**

**AND**

**DEVELOPER FEE REPORT**

**JUNE 30, 2023**

## 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 2022-2023, projects scheduled for 2023-2024 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 Prop 39 California Clean Energy Jobs Act, CalSHAPE work, and bond debt service payments.

The pages that follow contain the following information:

- Certain statutory information regarding developer fees collected for the 2022-2023 fiscal year. (Exhibit A)
- Facilities projects that have already begun or are projected to begin during 2023-2024 (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.

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**ATTACHMENT A  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2022-2023  
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: \$3.48 per square foot of assessable space of residential construction; and \$0.56 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.

**FULL MITIGATION FEES:**

RESIDENTIAL:	ELEMENTARY:	\$2.88
	SECONDARY:	\$1.62
	TOTAL:	\$4.50

**(C) FUND BALANCES:**

BEGINNING:	\$6,378,813.80
ENDING:	\$7,635,426.90

**(D) FEES COLLECTED & INTEREST EARNED:**

DEVELOPER FEES:	\$2,517,819.05
INTEREST & OTHER	\$90,077.08
REVENUES:	\$2,607,896.13

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

See Attachment B, Summary of 2022-2023 expenditures.

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

N/A.

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

There were no inter-fund transfers or loans in 2022-2023.

**(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 6-30-22: (Government Code section 66001 (d)(A)-(D))**

The fund balance at 6-30-23 was \$7,635,426.90 Attachment C, Projected Construction Expenditures, shows that the projected expenditures from developer fees in 2023-24 are estimated to be \$1,634,517.78. All of the funds necessary to complete the projects are already in the District's possession. It is anticipated that the remaining \$6,000,909.12 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 , 2022 - June 30, 2023**

<b>PROJECT</b>	<b>DISBURSEMENT</b>
101-9807-5192 - Brookhill - Three Leased Portable Classrooms	\$23,580.00
104-9807-5192 - Charter School For The Arts - One Leased Portable	\$9,504.00
104-9852-5192 - Charter School For The Arts - Two Leased Portables	\$15,720.00
105-9625-5192 - Lehman - Two Leased Portable Classrooms	\$15,720.00
119-0000-9795 - Elementary District Wide - Project Support	\$8,889.27
119-9660-5192 - Elementary District Wide - Consultants for Modernization and New Construction Eligibility	\$5,979.75
107-9569/9635-5192-A. Lincoln- Furniture and Equipment ENS and TK classroom	\$85,409.58
127/9569/9907-5192- Cesar Chavez Language Academy Equipment expansion and new classroom	\$30,356.85
124-9569/9635-5192-SR French Charter- Furniture, Equipment and materials 7th grade	\$17,553.35
121-9569-5192-Lewis Early Learning Academy- Furniture and Equipment Special Education Pre-school start up	\$29,358.45
127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classrooms and two restrooms	\$121,500.00
230-9807-5192 - Cesar Chavez Language Academy - Four Portable Classrooms	\$51,636.00
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$56,796.00
233-9635-5192-Rincon Valley Middle- Equipment & Materials-RISE classroom	\$5,609.92
233-9807-5192 - Rincon Valley Middle - Five Portable Classrooms	\$37,500.00
234-9630-5192 - Santa Rosa Middle - Seven Portable Classrooms	\$43,452.00
249-0000-9795 - Secondary District Wide - Project Support	\$24,034.12
249-9660-5192 - Secondary District Wide - Consultants for Modernization and New Construction	\$13,952.75
260-9569/9635/9907-5192- Ridgway High 18-22 Transition Class-Furniture and Equipment, materials, Tech.	\$10,102.10
254-9569-5192- Maria Carrillo High Furniture new PE classroom	\$11,239.76
250-9630-5192 - Montgomery High - Four Portable Classrooms	\$23,424.00
250-9807-5192 - Montgomery High - Two portable buildings for dance and drama classrooms and adjunct faculty offices	\$48,528.00
250-9808-5192 - Montgomery High - One Portable Classroom	\$7,860.00
252-9635-5192- Santa Rosa High CEP Program-Materials, Tech and equipment	\$10,577.75
252-9973-5192 - Santa Rosa High - One Portable Building Used for Classrooms	\$9,372.56
260-9807-5192 - Ridgway Continuation High -Four Portable Classrooms	\$48,588.00
392-0000-5192 - District Wide - Transportation JPA Facility Lease	\$585,038.82
<b>TOTAL EXPENDITURES FOR FUND 25 (all projects above 100% funded by fees)</b>	<b>\$1,351,283.03</b>

# ATTACHMENT C

Santa Rosa City Schools

*Projected Developer Fee Fund Expenditures*

*2023-2024 Fiscal Year*

PROJECT	PROJECTED EXPENSES
102-9569/9635-5192-Burbank Elementary-Equipment & materials TK	\$8,507.24
101-9569-5192 Brookhill-furniture pilot grades 5 and 6 classroom	\$28,040.72
101-9569/9635-5192-Brookhill-Furniture and equipment RISE Program	\$12,138.27
101-9807-5192 - Brookhill - Three Leased Portable Classrooms	\$23,580.00
106-9569/9635-5192-Biella Elementary-Equipment, Tech and materials TK	\$12,917.88
107-9569/9635-5192- Lincoln Elementary-Equipment, Tech and materials ESN TK	\$12,526.59
111-9569-5192-Steele Ln. Elementary-Furniture, equipment and materials TK/K classroom	\$17,378.76
104-9807-5192 - Charter School For The Arts - One Leased Portable	\$9,504.00
104-9852-5192 - Charter School For The Arts - Two Leased Portables	\$15,720.00
105-9569-5192- Lehman-Furniture Pilot 3rd grade classroom	\$24,548.72
105-9625-5192 -Lehman - Two Leased Portable Classrooms	\$15,720.00
109-9569-5192-Proctor-Furniture Pilot-K classroom	\$28,900.05
119-9569-5192-Elementary District Wide-Furniture Pilot Vignettes	\$12,500.93
119-0000-9795 - Elementary District Wide - Project Support	\$12,317.87
119-9660-5192 - Elementary District Wide - Consultants for Modernization and New Construction Eligibility	\$6,336.75
192-9856-5192-Elementary District Wide- Furniture standards proposal for design services	\$55,339.82
127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classrooms and two Restrooms	\$121,500.00
230-9807-5192 -Cesar Chavez Language Academy-Three Portable Classrooms	\$51,636.00
231-9569-5192-Slater Middle-Furniture Pilot ESN classroom	\$26,190.63
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$56,796.00
232-9569/9635-5192-Comstock Middle-Furniture, equipment and materials ESN, RSP, ALD classrooms	\$24,828.89
233-9807-5192 - Rincon Valley Middle - Five Portable Classrooms	\$37,500.00
234-9630-5192 - Santa Rosa Middle - Five Portable Classrooms	\$43,452.00
249-5196-5192-Secondary District Wide-Furniture Pilot Vignette	\$27,538.74
249-0000-9795 - Secondary District Wide - Project Support	\$27,212.53
249-9660-5192 - Secondary District Wide - Consultants for Modernization and New Construction	\$14,785.75
292-9856-5192-Secondary District Wide- Furniture standards proposal for design services	\$138,550.58
250-9630-5192 - Montgomery High - Four Portable Classrooms	\$23,424.00
250-9807-5192 - Montgomery High - Two portable buildings for dance and drama classrooms	\$48,528.00

250-9808-5192 - Montgomery High - One Portable Classroom	\$7,860.00
251-9569-5192-Piner High-Furniture new classroom	\$4,665.52
252-9973-5192 - Santa Rosa High - One Portable Used for Classrooms	\$9,372.56
253-9569-5192-Elsie Allen High-Furniture Pilot English grades 9-12 classroom	\$31,626.14
253-9569-5192-Elsie Allen High-Furniture CEP classroom	\$9,446.02
260-9807-5192 - Ridgway Continuation High - Portable Classrooms	\$48,588.00
392-0000-5192 - District Wide - Transportation JPA Facility Lease	\$585,038.82
<b>Grand Total</b>	<b>\$1,634,517.78</b>