

ANNUAL CAPITAL FACILITIES

AND

DEVELOPER FEE REPORT

JUNE 30, 2024

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 2023-2024, projects scheduled for 2024-2025 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 2023-2024 fiscal year. (Exhibit A)
- Facilities projects that have already begun or are projected to begin during 2024-2025 (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 2023-2024
 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:	\$7,635,426.90
ENDING:	\$8,843,577.54

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

DEVELOPER FEES:	\$2,401,677.10
INTEREST:	\$281,264.33
TOTAL REVENUE:	\$2,682,941.43
FAIR MARKET VALUE	\$128,732.00

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

See Attachment B, Summary of 2023-2024 expenditures.

(F) INCOMPLETE IMPROVEMENTS READY FOR COMPLETION:

N/A.

(G) INTER-FUND TRANSFERS OR LOANS:

There were no inter-fund transfers or loans in 2023-2024.

(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 6-30-24: (Government Code section 66001 (d)(A)-(D))

The fund balance at 6-30-24 was \$8,843,557.54. Attachment C, Projected Construction Expenditures, shows that the projected expenditures from developer fees in 2024-25 are estimated to be \$1,747,298.52. All of the funds necessary to complete the projects are already in the District's possession. It is anticipated that the remaining \$7,096,279.02 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, 2023 - June 30, 2024

PROJECT	Expenditures
101-9569-5192 - Brookhill Elementary - Furniture and Equipment	\$39,621.66
101-9807-5192 - Brookhill - Portable Classrooms - Three Leases Portable Classrooms	\$23,580.00
101-9635-5192 - Brookhill - Equipment and Materials - RISE	\$273.45
102-9569-5192 - Burbank Elementary - Furniture and Equipment	\$6,864.21
102-9635-5192 - Burbank Elementary - Equipment and Materials - TK/K SDC	\$1,666.03
104-9807-5192 - Charter School For The Arts - One Leased Portable Classroom	\$9,504.00
104-9852-5192 - Charter School For The Arts - Two Leased Portable Classrooms	\$15,720.00
105-9569-5192 - Lehman - Furniture and Equipment	\$24,300.20
105-9625-5192 - Lehman - Two Leased Portable Classrooms	\$15,720.00
106-9569-5192 - Biella Elementary - Furniture and Equipment	\$5,941.39
106-9635-5192 - Biella Elementary - Equipment and Materials - ESN	\$6,976.49
107-9569-5192 - Lincoln - Furniture and Equipment	\$8,476.46
107-9635-5192 - Lincoln Elementary - Equipment and Materials - ESN	\$4,050.13
109-9569-5192 - Proctor Terrace - Furniture & Equipment	\$28,607.47
111-9569-5192 - Steele Lane - Furniture and Equipment	\$14,099.18
111-9635-5192 - Steele Lane Elementary - Campus Expansion - TK/K	\$3,019.32
119-0000-9795 - Elementary District Wide - Project Support	\$9,617.90
119-9305-5192 - Elementary District Wide - Operations Services	\$7,391.00
119-9569-5192 - Elementary District Wide - Furniture and Equipment	\$12,374.38
119-9660-5192 - Elementary District Wide - Other Facilities	\$6,336.75
119-9856-5192 - Elementary District Wide - Furniture & Equipment	\$2,699.97
127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classroom and Two Restrooms	\$121,500.00
192-9856-5192 - Elementary District Wide - Architect Fees - Furniture & Equipment	\$35,325.59
230-9807-5192 - Cesar Chavez Language Academy - Four Portable Classroom	\$51,636.00
231-9569-5192 - Slater Middle - Furniture and Equipment	\$25,925.49
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$56,796.00
232-9569-5192 - Comstock Middle - Furniture and Equipment	\$20,126.98
232-9635-5192 - Comstock Middle - Equipment and Materials - ESN	\$4,323.69
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	\$26,003.51
249-9305-5192 - Secondary District Wide - Operations Services	\$10,841.00
249-9569-5192 - Secondary District Wide - Furniture and Equipment	\$27,259.94
249-9660-5192 - Secondary District Wide - Other Facilities	\$14,785.75
249-9856-5192 - Secondary District Wide - Furniture & Equipment	\$1,209.02
250-9630-5192 - Montgomery High - Four Portable Classrooms & Removal and Repair Fees	\$49,877.73
250-9807-5192 - Montgomery High - Two Portable Buildings for Dance and Drama and One Adjunct Faculty Offices	\$48,528.00
250-9808-5192 - Montgomery High - One Portable Classrooms	\$7,860.00
251-9569-5192 - Piner High - Furniture and Equipment	\$4,665.52
252-9973-5192 - Santa Rosa High - One Portable Building	\$9,372.56
253-9569-5192 - Elsie Allen High - Furniture and Equipment	\$39,027.37
253-9635-5192 - Elsie Allen High - Equipment and Materials - CEP	\$1,724.62
260-9807-5192 - Ridgway Continuation High - Four Portable Classrooms	\$48,588.00
292-9856-5192 - Secondary District Wide - Architect Fees - Furniture & Equipment	\$86,372.18
392-0000-5192 - District Wide - Transportation JPA Facility Lease	\$583,981.85
TOTAL EXPENDITURES FOR FUND 25 (All project above 100% funded by fees)	\$1,603,522.79

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

PROJECT	Projected Expenses
101-9569-5192 - Brookhill Elementary - Furniture and Equipment RISE	\$6,844.00
101-9807-5192 - Brookhill - Three Leased Portables	\$23,580.00
102-9569-5192 - Burbank Elementary - Furniture and Equipment TK	\$2,864.00
102-9635-5192 - Burbank Elementary - Equipment and Materials	\$41,521.52
104-9807-5192 - Charter School For The Arts - One Leased Portables	\$9,504.00
104-9852-5192 - Charter School For The Arts - Two Leased Portables	\$15,720.00
105-9569-5192 - Lehman - Furniture and Equipment	\$4,300.00
105-9625-5192 - Lehman - Two Leased Portables	\$15,720.00
106-9569-5192 - Biella Elementary - Furniture and Equipment TK	\$2,941.00
106-9635-5192 - Biella Elementary - Materials and Equipment	\$69,919.55
107-9569-5192 - Lincoln - Furniture and Equipment	\$5,476.00
107-9635-5192 - Lincoln Elementary - Materials and Equipment RISE	\$3,484.16
109-9569-5192 - Proctor Terrace - Furniture & Equipment	\$8,607.00
109-9635-5192 - Proctor Terrace - Materials and Equipment	\$466.01
111-9569-5192 - Steele Lane - Furniture and Equipment TK/K	\$4,099.00
111-9635-5192 - Steele Lane Elementary - Materials and Equipment	\$2,900.00
112-9635-5192 - Hidden Valley Elementary - Materials and Equipment	\$2,518.92
119-0000-9795 - Elementary District Wide - Project Support	\$9,770.29
119-9305-5192 - Elementary District Wide - Operations Services	\$7,215.71
119-9569-5192 - Elementary District Wide - Furniture and Equipment	\$12,300.00
119-9660-5192 - Elementary District Wide - Other Facilities	\$6,336.00
121-9635-5192 - Lewis Early Learning Academy - Materials and Equipment	\$144,771.08
127-9807-5192 - Cesar Chavez Language Academy - Portables	\$154,584.00
192-9856-5192 - Elementary - Architectural Fees	\$23,502.00
230-9807-5192 - Cesar Chavez Language Academy - Portables	\$52,086.00
231-9569-5192 - Slater Middle - Furniture and Equipment ESN	\$5,616.42
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$61,690.01
232-9569-5192 - Comstock Middle - Furniture and Equipment	\$4,008.07
232-9635-5192 - Comstock Middle - Portables	\$23,886.30
233-9807-5192 - Rincon Valley Middle - Portables	\$40,731.25
234-9630-5192 - Santa Rosa Middle - Portables	\$44,488.00
249-9305-5192 - Secondary District Wide - Operations Services	\$10,481.27
249-9569-5192 - Secondary District Wide - Furniture and Equipment	\$11,965.08
249-9660-5192 - Secondary District Wide - Other Facilities	\$14,785.00

250-9630-5192 - Montgomery High - Portables	\$23,424.00
250-9635-5192 - Montgomery High - Portables	\$40,177.03
250-9807-5192 - Montgomery High - Portables	\$48,528.00
250-9808-5192 - Montgomery High - Portables	\$8,515.00
251-9569-5192 - Piner High - Furniture and Equipment	\$2,000.00
251-9635-5192 - Piner High - Materials	\$28.85
252-9635-5192 - Santa Rosa High - Portables	\$44,313.99
252-9973-5192 - Santa Rosa High - Portables	\$9,373.00
253-9569-5192 - Elsie Allen High - Furniture and Equipment	\$6,622.18
253-9635-5192 - Elsie Allen High - Portables	\$21,449.17
254-9635-5192 - Maria Carrillo High - Materials	\$1,922.36
260-9635-5192 - Ridgeway Continuation High - Materials	\$57.70
260-9807-5192 - Ridgeway Continuation High - Portables	\$50,183.00
292-9856-5192 - Secondary District Wide - Architectural Fee	\$58,040.75
392-0000-5192 - District Wide - Transportation JPA Facility Lease	\$583,981.85
Grand Total	\$1,747,298.52