

**ANNUAL CAPITAL FACILITIES**

**AND**

**DEVELOPER FEE REPORT**

**JUNE 30, 2022**

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## 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 2021-2022, projects scheduled for 2022-2023 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.

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.

### **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 2021-2022 fiscal year. (Exhibit A)
- Facilities projects that have already begun or are projected to begin during 2022-2023. (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 2021-2022  
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:	\$5,144,622.33
ENDING:	\$6,600,234.80

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

DEVELOPER FEES:	\$2,473,566.62
INTEREST & OTHER	\$32,373.21
REVENUES:	\$2,507,939.83

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

See Attachment B, Summary of 2021-2022 expenditures.

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

N/A.

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

There were no inter-fund transfers or loans in 2021-2022.

**(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 6-30-22 was \$6,600,234.80. Attachment C, Projected Construction Expenditures, shows that the projected expenditures from developer fees in 2022-23 are estimated to be \$1,211,383.02. All of the funds necessary to complete the projects are already in the District's possession. It is anticipated that the remaining \$5,388,851.78 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 , 2021 - June 30, 2022**

<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	\$8,784.00
104-9852-5192 - Charter School For The Arts - Two Leased Portables	\$17,030.00
105-9625-5192 - Lehman - Two Leased Portable Classrooms	\$15,720.00
111-9569/9635/9569/9907-5192 - Steele Lane - Furniture and Equipment, Materials, Tech. TK/K start up	\$7,425.53
119-0000-9795 - Elementary District Wide - Project Support	\$8,362.63
119-9660-5192 - Elementary District Wide - Consultants for Modernization and New Construction Eligibility	\$6,190.08
121-9569-5192-Lewis Early Learning Academy- Furniture and Equipment Special education Pre-school start up	\$17,122.46
127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classrooms and two restrooms	\$121,500.00
101-9569/9635/9907-5192 - Brookhill Elem. - Furniture and Equipment, Materials, Tech.- RISE Program start up	\$8,146.63
230-9807-5192 - Cesar Chavez Language Academy - Four Portable Classrooms	\$51,636.00
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$56,796.00
233-9807-5192 - 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	\$22,609.47
249-9660-5192 - Secondary District Wide - Consultants for Modernization and New Construction	\$14,443.52
252-9569/9635/9907-5192 -Santa Rosa High CEP Program Furniture and Equipment, Material, Tech.	\$6,393.96
260-9569/9635/9907-5192- Ridgway High 18-22 Transition Class-Furniture and Equipment, materials, Tech.	\$5,849.54
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
253-9635/9907-5192- Elsie Allen High CEP Program - Materials and Tech.	\$524.79
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	\$441,488.19
<b>TOTAL EXPENDITURES FOR FUND 25 (all projects above 100% funded by fees)</b>	<b>\$1,052,327.36</b>

# ATTACHMENT C

## Santa Rosa City Schools

### Projected Developer Fee Fund Expenditures

2022-2023 Fiscal Year

PROJECT	PROJECTED EXPENSES
121-9635-5192 - Lewis Early Learning Academy campus Expansion-Equipment,Material and Tech.	\$29,358.45
101-9807-5192 - Brookhill - Three Leased Portable Classrooms	\$23,580.00
107-9969/9535-5192 - Lincoln -Campus Expansion-Equipment, Material and Tech.	\$86,214.87
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
124-9569/963-5192-Santa Rosa French Charter Campus Expansion-Materials	\$17,553.35
119-0000-9795 - Elementary District Wide - Project Support	\$14,869.66
127-9807-5192 - Cesar Chavez Language Academy - Three Portable Classrooms and two Restrooms	\$121,500.00
127-9569-5192 - Cesar Chavez Language Academy Equipment and services	\$29,914.39
230-9807-5192 -Cesar Chavez Language Academy-Three Portable Classrooms	\$51,636.00
232-9535-5192 - Comstock Middle - Four Portable Classrooms	\$56,796.00
233-9807-5192 - Rincon Valley Middle - Five Portable Classrooms	\$37,500.00
233-9635-Ricon Valley Middle Campus Expansion- Materials & Equipment	\$5,609.92
234-9630-5192 - Santa Rosa Middle - Five Portable Classrooms	\$44,488.00
249-0000-9795 - Secondary District Wide - Project Support	\$37,987.77
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	\$8,515.00
252-9973-5192 - Santa Rosa High - One Portable Used for Classrooms	\$9,372.00
252-9569/9635/9907-5192-Santa Rosa High-Campus Expansion-Equipment, Materials, Tech.	\$10,577.75
254-9635/9907-5192-Maria Carrillo High School Campus Expansion-Equipment	\$11,239.76
260-9807-5192 - Ridgway Continuation High - Portable Classrooms	\$50,183.00
260-9569/9635/9907-5192-Ridgway Contiuation High-Campus Expansion-Furniture, Materials and Tech.	\$10,102.10
392-0000-5192 - District Wide - Transportation JPA Facility Lease	\$441,488.00
<b>Grand Total</b>	<b>\$1,211,382.02</b>



**RESOLUTION NO. 2022/23-31**  
**RESOLUTION OF THE GOVERNING BOARD OF THE**  
**SANTA ROSA CITY SCHOOLS**  
**REGARDING ACCOUNTING OF DEVELOPMENT FEES**  
**FOR 2021-2022 FISCAL YEAR**  
**IN THE FOLLOWING FUND OR ACCOUNT:**  
**CAPITAL FACILITIES FUND**  
(Government Code sections 66001(d) & 66006(b))

**1. Authority and Reasons for Adopting this Resolution.**

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated August 23, 2017, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Capital Facilities Fund – Fund 25 (the “Fund”);

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2022, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 19, 2022. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

**2. What This Resolution Does.**

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

**3. Findings Regarding the Fund.**

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2021-2022 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit B;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2021-2022 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Stephanie Manieri, President of the Governing Board of Santa Rosa City Schools of Sonoma County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board, at an official and public meeting this \_\_\_11\_\_\_ day of \_\_\_January\_\_\_\_\_, 2023, by the following vote:

Board Member Ever Flores	_____
Board Member Laurie Fong	_____
Board Member Stephanie Manieri	_____
Board Member Ed Sheffield	_____
Board Member Roxanne McNally	_____
Board Member Omar Medina	_____
Board Member Alegria De La Cruz	_____

AYES:

NOES:

ABSENT:

WHEREUPON, the President declared the foregoing resolution adopted and

SO ORDERED.

\_\_\_\_\_  
Laurie Fong  
Clerk of the Board