

# SANTA MARIA-BONITA SCHOOL DISTRICT

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## SCHOOL FACILITIES NEEDS ANALYSIS

Level 2 Developer Fee Study

February 2024

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*Facility Problem Solvers*

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## **Chapter 1: Executive Summary**

The Santa Maria-Bonita School District is a school district serving the City of Santa Maria in Santa Barbara County, California. The District serves students in grades kindergarten through eight.

Enrollment in grades TK-8 for the current school year (2023/24) was 17,165 students at the time of the official enrollment census taken in the fall. Many schools are operating close to maximum capacity, and several schools are over design capacity and rely on portables to temporarily accommodate students. Projects have been proposed to provide additional space. The newest school, Bill Libbon was recently funded by the State Building Program.

Residential development is projected to add 1,273 new housing units in the next five years. This pace is based on recent activity as seen over the past few years and data provided from the City of Santa Maria. This rate was also used in the District's demographic study.

Applying the methodology prescribed by State law for Level 2 Fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the Santa Maria-Bonita School District is justified in levying a fee of **\$7.16 per square foot** on residential development subject to the fee. This includes the 10/14<sup>th</sup> elementary school share of the Level 1 fee of \$3.69 plus the Level 2 portion of the fee of \$3.47. The total developer fee rate compared to the Level 2 study approved last year has increased by \$1.84 per square foot. This is mainly due to the fact the study no longer shows space available for junior high students that are generated from new development.

Expected revenues from development fees in the next five years are projected to be \$8.9 million. This fee will provide up to one-half of the cost of needed school projects, with the other half expected to be provided by the State building program and other local sources. Additional District funds may be required to supplement these fees to provide the quality of schools required by the District's students.

## **Chapter 2: Context and Legal Requirements**

This document, the Santa Maria-Bonita School District's School Facilities Needs Analysis, exists to fulfill a statutory requirement established by the California Government Code. A school district must prepare or have prepared a School Facilities Needs Analysis (SFNA) as a prerequisite to imposing "Alternate" fees on new housing to provide funding for additional school facilities needed to accommodate students anticipated from those new homes.

The SFNA is not used to justify other forms of fees or mitigation agreements, and is not a facilities plan or financing study for the school district. Its purpose is narrowly defined and this document should be used only to fulfill statutory requirements for the stated fees.

### **A. History and Context of SB 50 School Facility Fees**

Senate Bill 50 (SB 50)<sup>1</sup> was passed during the 1998 session of the California Legislature as a comprehensive restructuring of the state's school facility construction and funding process. Parts of the legislation became effective when the state's voters approved Proposition 1-A, a \$9.2 billion school and university construction/modernization bond<sup>2</sup>.

SB 50 also changed the legal process whereby builders of new homes could be required to pay for new or expanded schools to serve the new homes. A spectrum of local ordinances, policies, and requirements were largely replaced with a statewide, three-tier system. In this new system, tiers or levels are:

Level 1: similar to 1986 fee structure, now \$5.17 per sq. foot<sup>3</sup>

Level 2: up to 50% of the State allowed cost for construction and sites, if the school district meets specified eligibility tests<sup>4</sup> (assumes State pays other 50% of cost.)

Level 3: same as Level 2, but includes State's 50% share only when the State declares it is out of funds for new construction<sup>5</sup>

Level 2 Fees are new grants of authority to school districts, but are counterbalanced by a firm prohibition on other local fees and other requirements on housing developments.

Level 2 Fees are referred to by the Legislation as "Alternate" fees.

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<sup>1</sup> Chapter 407, Statutes of 1998

<sup>2</sup> Statewide Proposition 1-A, November 3, 1998

<sup>3</sup> Rate effective January 24, 2024

<sup>4</sup> See Calif. Government Code Section 65995.5

<sup>5</sup> Level 3 fees are currently not allowed

A significant change with the current fee program is the local school district's ability, if it meets the eligibility tests, to impose a Level 2 fee without involving the city or county having control of land use approvals within the school district.

Many other changes to the school building process occurred with the passage of SB 50 and Proposition 1-A. This report focuses only on fees, but these changes should be viewed in the context of the amended system.

## **B. Legal Requirements to Impose Alternate Fees**

For a school district to impose Level 2 Fees, it must meet a number of eligibility tests specified in SB 50. The Santa Maria-Bonita School District has satisfied these requirements, including **3c** (over 15% debt ratio) and **3d** (over 20% portables).

### **1. Apply for New Construction funding to establish a baseline capacity**

*The Santa Maria-Bonita School District has submitted its documents to OPSC for new construction and has had its eligibility baseline established. The District will apply for new construction funding as projects arise.*

### **2. Be eligible for New Construction funding**

*The Santa Maria-Bonita School District has been determined by the Office of Public School Construction and the State Allocation Board to be eligible for new construction funding.*

### **3. Satisfy two of the four following tests:**

- a. Have substantial enrollment<sup>6</sup> on Multi-Track calendar
- b. General Obligation bond in past four years with at least 50% yes vote
- c. Have issued debt or incurred obligations used for capital outlay equal to 15% of district's bonding capacity<sup>7</sup>
- d. Use relocatable (portable) classrooms for at least 20% of the district's total classrooms.

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<sup>6</sup> Generally defined as 30% of the District's K-6 enrollment; special rules for 9-12 districts.

<sup>7</sup> If the debt includes landowner-voted Mello Roos debt approved after 11/4/98, then the threshold level is 30% rather than 15%.

*The Santa Maria-Bonita School District satisfies at least two of these four tests:*

- (c) The existing capital facility debt is over 15% of the bonding capacity. The bonding capacity is \$143,079,192 and the debt is \$69,802,190 for a debt ratio of 48.79%.*
- (d) There are 176 portable classrooms in the District and a total of 729 classrooms (includes Bill Libbon Elementary) for a ratio of 24.14%.*

**4. Prepare a School Facilities Needs Analysis.**

*The Santa Maria-Bonita School District caused this School Facilities Needs Analysis to be prepared for review and adoption by the Board of Education.*

**5. Follow the procedures and process identified in State law.**

*The Santa Maria-Bonita School District will follow the adoption process and procedures as specified in State law.*

## **Chapter 3: Data Used in Analysis**

This Chapter presents the data used to calculate the fee. Chapter 4 contains the actual calculation. Many of these data elements are prescribed in State law and are presented as required.

Data elements to be reviewed include:

- A. Historic Pupil-per-Home yield rates**
- B. Housing projection for the next five years**
- C. Enrollment from new homes built in the next five years**
- D. Available capacity in existing schools**
- E. Grant amount per pupil**
- F. Site Acquisition and Site Development allowances**

### **A. Pupil-per-Home Yield Rates**

SB 50 prescribed how pupil-per-home yield rates are to be calculated for a SFNA. The method is to identify homes built in the past five years that are similar to homes expected to be built in the projection period (the next five years).

The Student Yield Rates are to be calculated separately for elementary and junior high school students.

A sample of homes built in the District during the past five years was matched with the data base of students enrolled to determine these yield factors. The addresses for the housing units were compared to the student data for 2023/24. The method was to identify as many new homes built within the five-year window that could be mapped in the GIS program. The permits were pulled at least 6 months prior to the date of the student data collection (October 2023) to ensure they could be occupied.

Data is presented as required by grade level group. Two housing types have been shown, Single Family and Multi Family. Multi Family represent the planned townhouse and apartment units.

Pupil-per-Home yield results:

	<b>TK-6</b>	<b>7-8</b>	<b>Total</b>
SF	0.3211	0.0854	<b>0.4065</b>
MF	0.2259	0.0552	<b>0.2811</b>
Combined	0.2380	0.0589	<b>0.2969</b>

**B. Housing Projection for Next Five Years**

As required by SB 50, new housing units have been projected for the next five years. Data from city and county planners have been used to make the projection shown below along with a review of the historic construction rates.

**New Residential Units in the Next Five Years  
(2024/25 through 2028/29)**

<b>Dwelling Type</b>	<b><u>5 Year Total</u></b>
Single Family	155
Multi Family	1,118
Total	1,273

This construction rate was also used in the District's demographic study. These projections are estimates and precise numbers in a given year may vary from the table, however the total for the five year period reflects plans approved and in process.

**C. Enrollment from New Housing in Five Years**

Multiplying the number of new homes by the pupil-per-home yield rate gives the expected number of pupils from the new homes to be built in the next five years. This approach, which is prescribed in State law, has certain limitations: first, the yield rate is likely to be lower as new homes typically have fewer students soon after construction than will be seen after the neighborhood is established; and second, the five year window minimizes the need for intermediate and high school facilities which often need more than five years of enrollment growth to require a full size facility. As a result, the formula under SB 50 generally understates a school district's long term need.

SB 50 allows a five year projection to be utilized to determine the number of projected students from new residential development. Using this methodology, the District has projected the number of new housing units for the next five years and multiplied by the yield factors to determine the number of students to be projected from new housing.



**Santa Maria-Bonita School District  
 New Students Projected by Grade Level  
 For Development Through 2029**

Grade Level	Student Yields for New Residential Dev.	Students Projected
<b>Single Family</b>		<b>155 Units</b>
TK-6	0.3211	50
7-8	0.0854	13
<b>Total</b>	<b>0.4065</b>	<b>63</b>
<b>Multi Family</b>		<b>1118 Units</b>
TK-6	0.2259	253
7-8	0.0552	62
<b>Subtotal</b>	<b>0.2811</b>	<b>315</b>
<b>All Development</b>		<b>1273 Units</b>
TK-6	0.2380	303
7-8	0.0589	75
<b>Totals</b>	<b>0.2969</b>	<b>378</b>

**D. Capacity and Space Available for Students from New Residential Units**

As calculated by the State's prescribed methodology on form SAB 50-02 and then adjusting for the projects constructed and funded since the baseline was established, a total of 17,383 spaces exist in the District's schools as shown below. The capacity of Bill Libbon Elem has been included.

<b>SANTA MARIA-BONITA SCHOOL DISTRICT</b> <b>Capacity of Existing Facilities</b>					
		<u>TK-6</u>	<u>7-8</u>	<u>SDC</u>	<u>TOTAL</u>
<b>SB50 Baseline Capacity (SAB 50-02):</b>		<b>6,200</b>	<b>1,512</b>	<b>78</b>	<b>7,790</b>
<b>Completed Projects</b>	<b>Project #</b>	<b>Capacity Added/Grants Funded</b>			
Kunst Jr High	1	0	1,647	0	1,647
Taylor	2	1,004	0	7	1,011
Fesler Jr High	3	323	143	0	466
El Camino Jr High	4	474	0	0	474
Arellanes	5	782	0	0	782
Bonita	6	439	0	0	439
Liberty	7	810	0	18	828
Sanchez	8	722	0	26	748
Oakley	9	150	0	0	150
Ontiveros	10	175	0	0	175
Rice	12	150	0	0	150
Bruce	13	325	0	0	325
Adam	11	175	0	0	175
Liberty Expansion	14	150	0	0	150
Jiménez	17	625	0	21	646
Jiménez Expansion	18	150	0	0	150
Tommie Kunst Expansion	19	0	242	0	242
Taylor Addition	20	150	0	0	150
Liberty Addition	21	150	0	0	150
Bill Libbon Elem	22	726	0	9	735
<b>Totals for Completed Projects</b>		<b>7,480</b>	<b>2,032</b>	<b>81</b>	<b>9,593</b>
<b>Grand Totals</b>		<b>13,680</b>	<b>3,544</b>	<b>159</b>	<b>17,383</b>

Project 22, Bill Libbon has been recently funded by the State Building Program and is included in the District capacity.

After determining the enrollment, the number of students must be compared to the District's existing capacity based on the "baseline" capacity total used when applying for State new construction funds. The difference between the students and existing capacity is the "space available". The "unhoused students" generated from the new housing developments are those that remain after accounting for any space available and used to calculate the allowable Level 2 Fees.

**Santa Maria-Bonita School District**  
**Unhoused Students from Development Through 2029**

Grade Level	Students From New Housing	Total Enrollment through 2029	Space Needed	Capacity per SB 50	Space Available	Net Unhoused Students
	[1]	[2]	[3]	[4]	[5]	[6]
TK-6	298	14,347	14,049	13,680	0	298
7-8	74	3,346	3,552	3,544	0	74
SDC	6	268	253	159	0	6
<b>Totals</b>	<b>378</b>	<b>17,961</b>	<b>17,854</b>	<b>17,383</b>	<b>0</b>	<b>378</b>

[1] Projected added enrollment through 2029 based on planned residential development

[2] Based on demographics study with 1273 housing units

[3] Space needed within existing facilities to house students living in existing housing units

[4] Based on SB 50 methodology of capacity calculation

[5] Space available for students from new developments

[6] Net unhoused students in 2029 due to new housing developments

The "Total Enrollment through 2029" shown in this table is based on the District demographics study. It shows the projected enrollment in five years based on the cohort survival methodology and adjusts for the projected impact of the new housing developments. The demographics study indicated a 5 year projection of 17,961 students which now includes TK as a full grade.

The "Space Needed" is determined based on a more complex analysis of the District's current, past and projected enrollments independent of any new housing units. For each grade grouping, the maximum enrollment is shown during the current year and the five year projections minus the impacts of new housing. The result is the number of seats that need to be reserved for students from the existing housing units in the District. This insures adequate seats will be available for the housing units that are already existing within the District. The current and past enrollments are shown on the SAB 50-01 which is included in the appendix.

The "Capacity per SB 50" summarized in this table is from the calculations done on the previous page and is based on State loading standards.

The "Space Available" is determined by comparing the "Space Needed" to the "Capacity per SB 50". If the District has excess capacity, then those seats will be used to reduce the number of unhoused students projected from new developments. There is not any space available for students that will be generated from new development.

The result of this table is the "Net Unhoused Students" which will be used to determine the costs of the facility needs. Therefore, of the 378 new students projected from new developments, there are 378 (100%) that will need to be housed in new facilities.

**E. State Construction Grant Amount for Unhoused Pupils from New Housing**

When calculating the Level 2 Fees, the number of projected unhoused students is multiplied by the State's new construction grant amount. Those amounts which are shown below are updated annually by the State Allocation Board each January.

<b>State Grant Allowance for New School Projects</b>				
<u>Grade Level</u>	<u>Base Grant</u>	<u>Fire Alarms</u>	<u>Fire Sprinklers</u>	<u>Total</u>
<b>TK-6</b>	\$15,770	\$19	\$264	<b>\$16,053</b>
<b>7-8</b>	\$16,679	\$25	\$315	<b>\$17,019</b>
<b>SDC</b>	\$29,637	\$56	\$559	<b>\$30,252</b>

The following chart assumes that 1.62% of the new student population generated from new housing units will consist of special education students. This is equal to the current ratio of students who are enrolled in special education classes.

<b>Allowable Grant Costs for Projected Unhoused Students</b>			
<u>Grade Level</u>	<u>Unhoused Students</u>	<u>Per-Pupil Grant Allowance</u>	<u>Total Grant Cost</u>
<b>TK-6</b>	298	\$16,053	\$4,783,794
<b>7-8</b>	74	\$17,019	\$1,259,406
<b>SDC</b>	6	\$30,252	\$181,512
<b>TOTALS</b>	<b>378</b>		<b>\$6,224,712</b>

The cost per student amounts include State funded allowances for required fire alarm and sprinkler requirements for new school projects as of January 2024.

**F. Site Acquisition and Site Development Grant Allowance**

**1. Eligible Site Acquisition Costs**

When calculating the Level 2 Fees, the grant totals listed above are added to half the estimated site acquisition costs that are projected for the next five years, and eligible site development costs. The following table shows the total acres needed based on the CDE (California Department of Education) standards for site sizes.

<b>Site Needs</b>					
<b>Average Size Schools</b>			<b>Projected</b>	<b>Equivalent</b>	<b>Site</b>
	<u>Acres</u>	<u>Students</u>	<u>Unhoused Students</u>	<u>Sites Needed</u>	<u>Acres Needed</u>
Elementary	10	600	298	0.50	4.97
Junior High	20	800	74	0.09	1.85
			<b>TOTAL</b>		<b>6.82</b>

For purposes of calculating the Level 2 fee, the District will need 6.82 acres of additional land. The site costs are based on acquisition at \$300,000 per acre for sites useable for school purposes based on Department of Education standards. This per acre value is based on the current market value for land that is suitable for school use.

## 2. Eligible Site Development Costs

SB 50 allows the inclusion of site development costs in the fee calculation. These costs are limited to one half of the actual or estimated service site improvements, off site improvements and utility costs which would be allowed by the State Allocation Board. These improvements can include applicable drainage, utility and road improvements. In addition, the SAB has a grant that provides for general site development costs which is based on a per acre value in addition to a percentage of the projects pupil grant allowance (see Grants on page 10).

The site development costs were derived from historical project costs funded by the State. The average amounts totaled \$339,346 for elementary and \$319,258 for junior high schools. The total need is for 6.82 acres developed at a cost of \$2,277,177. The 50% eligible site development costs that can be included in the Level 2 computation totals \$1,676,250 and includes the allowance for general site development costs of \$537,661. The following figure summarizes the site acquisition and development costs.

### **COST OF SITES NEEDED**

	Acres Needed	Land Cost/Acre	Land Cost	Development Cost/Acre	Dev. Cost	Total Site Needs
Elementary	4.97	\$300,000	\$1,491,000	\$339,346	\$1,686,550	\$3,177,550
Junior High	1.85	\$300,000	\$555,000	\$319,258	\$590,627	\$1,145,627
<b>Totals</b>	<b>6.82</b>		<b>\$2,046,000</b>		<b>\$2,277,177</b>	<b>\$4,323,177</b>

**50% portion: \$1,023,000                      \$1,138,588**

### **General Site Development**

	Acres	Allowance/ Acre	Base Cost	% Allowance	Added Cost	Total Cost
Elementary	4.97	\$25,670	\$127,580	6%	\$287,028	\$414,608
Junior High	1.85	\$25,670	\$47,490	6%	\$75,564	\$123,054
<b>Totals</b>	<b>6.82</b>					<b>\$537,661</b>

**Total 50% Development Costs: \$1,676,250**  
**Total 50% Land & Development Costs: \$2,699,250**

The “Added Cost” column was determined by multiplying the percentage allowance by the total student grants for each grade shown on the previous page.

**G. Projects to be Financed with Level 2 Fees**

Fees collected in the next five years will be spent on known and future school construction projects. Projects may include but are not limited to the following:

- 1. New school facilities**
- 2. Land for new schools**
- 3. Additional land needed at existing schools**
- 4. New classrooms at existing schools**
- 5. Additional support facilities at existing campuses to accommodate increased enrollments**
- 6. Portables used for interim housing needs**

The District may use the fees to make the annual COP payments due to previous projects that have been financed.

As provided by State law, fees may be used for the reasonable administrative costs of collecting the fees, and for legal and other costs of justifying and imposing the fees.

## Chapter 4: Calculation of Level 2 Fee

This Chapter applies the data identified above and calculates the fee justified. The process follows requirements of SB 50 as enacted in the Government Code and Education Code.

After figuring the aggregate projected costs, the total was divided by the area of the projected residential units to derive the per square foot cost. Based on these calculations, the Level 2 fee within the Santa Maria-Bonita School District for the next 12 months is calculated to be **\$7.16** per square foot, for residential units.

### Santa Maria-Bonita School District SB 50 Level 2 Developer Impact Fee Determination

Grade Level	Base Need			Land Acquisition & Site Development			Total Need
	Unhoused Students	Cost per Student	Total Cost	Land Acquisition	Site Development	Total Land & Site Dev.	
		[1]		[2]	[3]	[4]	
TK-6	298	\$16,053	\$4,783,794	\$745,500	\$1,257,883	\$2,003,383	\$6,787,177
7-8	74	\$17,019	\$1,259,406	\$277,500	\$418,367	\$695,867	\$1,955,273
SDC	6	\$30,252	\$181,512	\$0	\$0	\$0	\$181,512
<b>Totals</b>	378		\$6,224,712	\$1,023,000	\$1,676,250	\$2,699,250	<b>\$8,923,962</b>

### New Housing Unit Area

Unit Type	Number of Units	Area per Unit	Total Area	Level 2 Fee \$ /Sq. Ft.
Single Family	155	1,546	239,630	<b>\$7.16</b>
Multi Family	1,118	900	1,006,200	
<b>Totals</b>	1,273	979	<b>1,245,830</b>	

[1] Cost per student per SB 50 allowance for new construction projects.

[2] Equals one half of the estimated land acquisition costs.

[3] Equals one half of the estimated site development costs including general site development costs.

[4] Total cost assumes 6.82 acres to be acquired.

The grant amounts shown include the amounts allowed by OPSC for fire alarms and sprinklers as of January 2024.

**A. Reduce Cost by Other Available Funds, Including Owned Sites**

SB 50 requires that the cost of serving students from new housing be reduced by other available local funds. The Santa Maria-Bonita School District potentially has several such sources of funds.

**1. Fees on Senior Housing, Residential Additions, and Commercial/ Industrial Projects**

Fees collected on senior housing, residential additions, and commercial or industrial development projects must be used to reduce the Level 2 fee amount, unless the fees are committed to other projects.

The District has applied these revenues to pay the lease cost of portable classrooms that provide space for students from existing housing that accommodates workers in the senior housing projects, residential additions, or commercial/ industrial projects. By entering into such lease agreements, the Governing Board has not dedicated these funds to facilities necessitated by new residential construction subject to Alternate fees<sup>8</sup>.

**2. Redevelopment Pass-Thru and Other Agreements**

As with the preceding paragraph, the limited funds received from Redevelopment and similar agreements are used to provide capacity for enrollment growth from existing homes plus improvements to schools not related to new housing development. These funds are not available to reduce the cost of providing facilities for students from new residential projects.

**3. Voter Approved Bond Measure**

The District passed a \$45 million local bond in November 2014. Those funds have been used for modernization and new construction projects. In addition, there is still remaining COP debt in the amount of \$20.62 million. Therefore, no local bond funds are available to offset costs identified in this report for students projected from new housing units.

**4. Surplus Property**

The District does not have any surplus property which can be used to reduce the costs of facility needs identified in this report.

Based on the preceding four paragraphs, there are no local funds available to reduce costs to accommodate students from future new residential development.

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<sup>8</sup> See Government Code Section 65995.5 (c)(2) and 65995.5 (f).



**B. Collection of Level 3 Fees if State Funds for the New Construction Program Are Not Available.**

The Santa Maria-Bonita School District has the option of levying a fee approximately two times<sup>9</sup> that shown above in the event state funds for new construction are not available, as provided by Government Code Section 65995.7.

The Level 3 fee is calculated by the preceding methodology to be:

**Level 3 Fee Calculation**

	<u>Amount</u>
Total Facility Needs based on 50% allowance:	\$8,923,962
Total Facility Needs based on 100% allowance:	\$17,847,924
Local Funds Available:	\$0
Net Facility Needs due to residential development:	\$17,847,924
Area of projected residential units:	1,245,830
Level 3 Fee per square foot:	<b>\$14.33</b>

Level 3 fees greater than the Level 2 amount may need to be reimbursed if an agreement is established and State funds subsequently become available.

In certain cases, builders and buyers of qualifying affordable housing, may be eligible for State reimbursement of the difference between Level 2 and Level 3 fees.

In the case where the SAB declares it is out of funds for new construction projects, the District would need to take action in order to be able to collect Level 3 fees.

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<sup>9</sup> This amount is approximate due to the formula imposed by statute.

## **Chapter 5: Nexus Between Fees and Projects Subject to Fees**

California law allows school districts that have demonstrated a need for new or expanded school facilities to assess a fee on each building permit issued within its territory<sup>10</sup>. The fee can only be used to offset the capital cost needed to serve students from projects subject to the fee. (A small amount may be used for administering the fee program.) Other means of funding school building projects are available, and many residential developments provide funding for new or expanded schools by arrangements not based on this statutory authority.

### **A. Procedural Requirements for School Facility Fees**

Before levying any fee, a school district or other public agency must show a connection between the fee and the project or activity that must pay the fee, and further must show that the fees will be used to alleviate a cost or burden caused by that development activity. Statutory and case law is clear that fees may not be used to address general or unrelated needs of the public agency. These justification requirements are sometimes known as the "Nexus tests" or "AB 1600" criteria. A nexus test demonstrates the linkage or closeness of the fee and its use to the activity causing the need. AB 1600 is shorthand for the procedural requirements found in the Government Code to levy any fee on a development project in California.<sup>11</sup>.

Later sections of this chapter will address each of the statutory tests and evaluate whether School Facility Fees at the adjusted rate meet the necessary legal requirements. The facts and analyses in this document are presented for use by the governing board of this school district when making the findings needed to adopt a resolution levying a fee.

### **B. Background and Current Conditions in the District**

The Santa Maria-Bonita School District has experienced enrollment growth over the past ten years and anticipates additional impacts will result from continuing development of new homes, as discussed earlier in this report. Earlier sections have discussed school expansion and construction projects to accommodate students from the new homes.

Combining the preceding factors has established a cost to accommodate new students from residential developments of \$14.33 per square foot, the local one-half share of which is **\$7.16** per square foot. Fees under other statutes apply to commercial and senior housing projects.

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<sup>10</sup> See Calif. Education Code Section 17620, *et seq.* and Government Code Section 65995, *et seq.*

<sup>11</sup> See Govt. Code Section 66000, *et seq.*, also known as the Mitigation Fee Act. (Assembly Bill 1600 was the law that codified and reorganized these requirements.)

**C. Specific Criteria for Levy of School Facility Fees**

Various specific criteria must be satisfied to impose Level 2 School Facility Fees. The following discussion will show that the proposed Alternate fees meet these criteria.

**1. Purpose of the Fee: Government Code Section 66001(a)(1)**

School Facility Fees may be levied "for the purpose of funding the construction or reconstruction of school facilities"<sup>12</sup>. Fees may not be used for regular maintenance, routine repair, inspection or removal of asbestos containing materials, or purposes of deferred maintenance, as defined<sup>13</sup>.

Level 2 School Facility Fees shall be used by this school district for the construction of school facilities at existing and future campuses. Specific uses were listed in Chapter 3.

**2. Uses to Which the Fee will be Put: Section 66001(a)(2)**

Specific uses may include but are not limited to: the design of new construction projects, acquisition of land, construction of new permanent buildings, placement of modular classrooms on a short term or long term basis, modernization and/or reconstruction projects, necessary permit and plan checking fees, testing and inspection costs, necessary furnishing and equipment, and related costs of construction projects. In addition, fees will be used for the lease of interim school facilities pending availability of newly constructed, modernized or reconstructed facilities. Fees may be used for the legal and administrative costs of establishing and administering the fee program and for planning needed new schools to serve growth areas.

Facilities that may be affected include those projects listed in Chapter 3 and all existing properties owned by the District and future sites to be acquired for school purposes.

In addition, Government Code Section 65995.5 (f) requires that "A fee, charge, dedication, or other requirement . . . shall be expended solely on the school facilities identified in the needs analysis as being attributable to projected enrollment growth from the construction of new residential units." This requirement is met by tracking the use of the fees in a specific accounting fund and is made public through an annual report to the school board that documents the use of such fees.

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<sup>12</sup> Educ. Code 17620(a)(1)

<sup>13</sup> Educ. Code 17620(a)(3)

**3. Reasonable Relationship Between Use of Fee and Type of Project on Which Fee is Levied: Section 66001(a)(3)**

For residential projects, the relationship of new homes to public school enrollment is demonstrated by the students living in the new homes. Yield data from recently built housing in the District confirms this relationship. Housing projects that prohibit occupancy by school age children typically are exempt from Level 2 Fees<sup>14</sup>.

**4. Reasonable Relationship Between the Need for the Public Facility and Type of Project: Section 66001(a)(4)**

This section will show: (1) that additional school facilities are needed to accommodate students from projects subject to the fee, (2) the school facility construction/reconstruction projects identified are reasonable given the need created by the projects subject to the fee, and (3) that no other funding source is available or expected which will preclude the need for fees on new development projects.

**a. Need for additional school facilities**

Enrollment projections show that all existing facilities will continue to be needed to serve existing students and enrollment other than from new development. There is insufficient space available for students from residential development without planning, designing, and constructing additional school facilities.

**b. Reasonableness of the Identified Projects**

The number of students expected clearly indicates the need for new school facilities. The District has considered and rejected temporary measures such as long-term use of temporary classrooms at existing schools, converting schools to a multi-track calendar, and other means of avoiding construction that will adversely affect the existing students and the community.

**c. Alternative Funding for the Identified Projects**

Other funding sources are not available or reasonably expected for the projects needed to accommodate students from new housing. Current balances in the fee fund are pledged to current projects or paying off earlier expansion, modernization, improvement, or other projects. Other funding sources are required to meet existing non-development related facility needs, including modernization/renovation of existing schools,

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<sup>14</sup> Generally, this requires a specific deed restriction.

replacement of existing temporary classrooms, or other needs of the school district.

**5. Reasonable Relationship Between Amount of Fee and Cost of Facility Attributable to Development Paying Fee: Section 66001(b)**

This test requires that the public agency show two relationships: (1) that the amount of the fee is properly based on the portion of the needed facility that is attributable to new development, and (2) that the amount of the expected fees from new development be feasible to have the needed project financed and built.

**a. Amount attributable to residential development**

Preceding discussion has shown that new school facilities are needed to serve students expected from future new homes. The financial analysis is based on costs per pupil so that total costs may be prorated or allocated between new development and any other causes.

**b. Feasibility of funding project**

The cost of needed new facilities to serve students is greater than may be funded by fees alone. The school district will seek additional funding or reductions in cost from all sources. It is anticipated that bond funds, state funds, existing agreements with builders, other local funds, and future state reimbursement will provide sufficient funding to build the needed school projects. Funding, including borrowing based on fees expected more than five years in the future, may be used to allow projects to begin construction to better meet public needs.

**6. Fees collected for projects more than five years in future: Section 66001(d)**

It is not expected that any fees will remain unspent and held for projects more than five years after collection. School district staff will monitor requirements of this section through their annual reports on fees collected and spent.

**7. Fees that are conditions of approval: Section 66005(a)**

This section requires that fees imposed as a condition of approval of a development or a development project not exceed the "estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed". Fees levied for school facility purposes by this school district are based on the actual cost of needed facilities and will not exceed the estimated reasonable cost of the facilities for which they are imposed.

**8. Time of payment of School Facility Fees: Section 66007**

School Facility Fees for this school district will be collected, absent other arrangements, prior to issuance of a building permit. An account has been established, ongoing appropriations have been made of funds for planning, design, or construction of needed facilities, and a proposed construction schedule or plan has been adopted. Except as modified by other documentation of the school district, the construction schedule for the needed school facilities identified in this plan will be within the next five years.

**9. Exemption for project to replace damaged buildings due to a Natural Disaster: Govt. Section 66011 and Education Code Section 17626**

This school district will not levy fees on projects statutorily exempt as replacements for structures damaged or destroyed by a natural disaster as determined by the Governor.

**10. Fees on Commercial, Industrial, and Agricultural Projects: Education Code Sections 17621, 17622**

This section does not apply as Level 2 Fees are not imposed on commercial, industrial, or agricultural construction projects.

**D. Notice of Change and Time of Implementation**

Following action of the governing board to adopt a resolution establishing rates for Level 2 Fees, staff will transmit a copy of the resolution and a map of the District's boundaries to the planning/building departments of the county and all cities which are served by the District informing those agencies of the revised amounts and the effective date of the new fees. The effective date of the fees shall be immediately upon action of the Governing Board<sup>15</sup>.

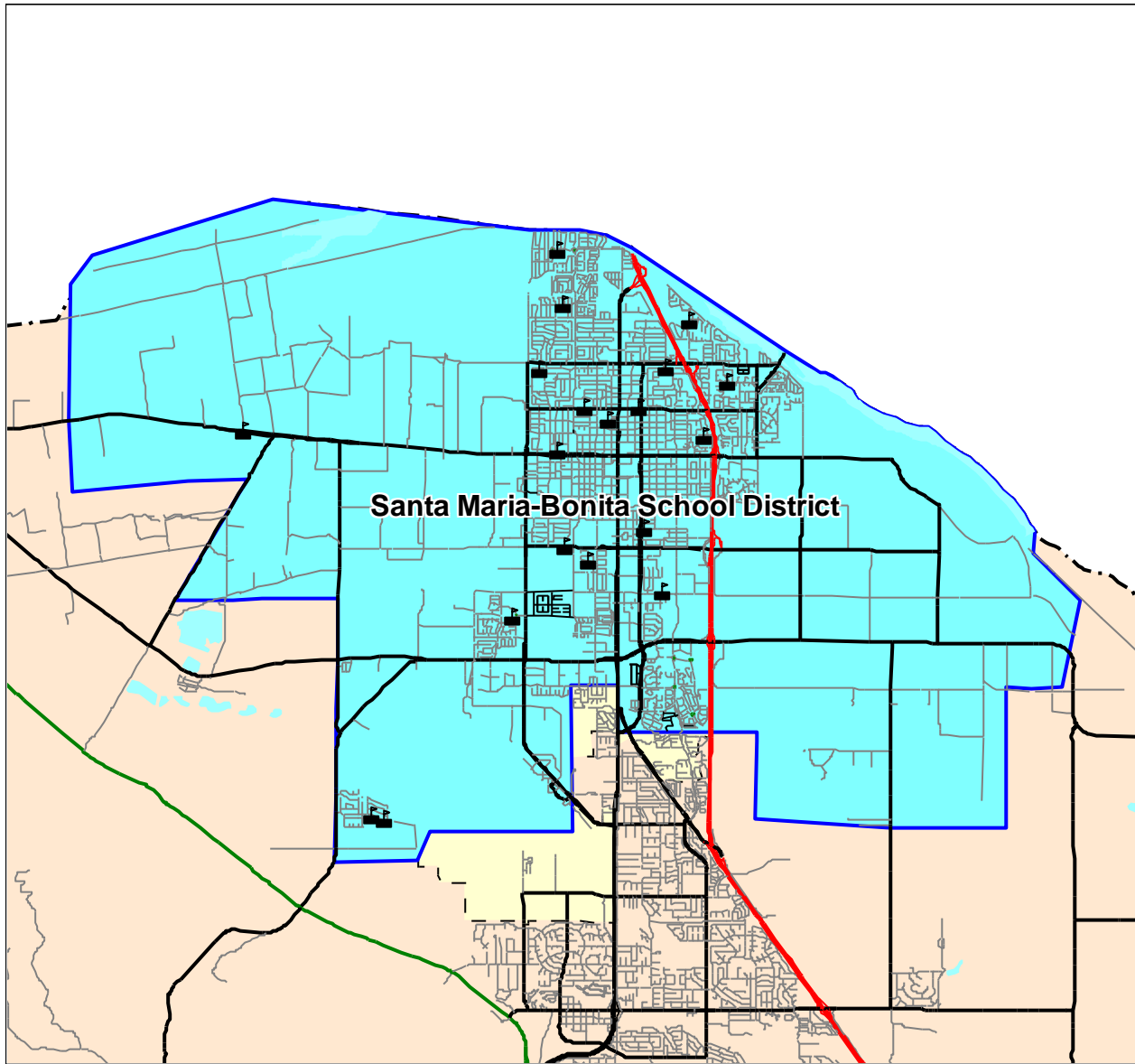
**E. Conclusion**

Compliance with the preceding nexus requirements establishes that the Santa Maria-Bonita School District is eligible to impose these fees authorized by State law. The following map shows the geographic area for which the District is authorized to collect these fees.

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<sup>15</sup> See Government Code Section 65995.6(f).

**F. District Map**



## **Chapter 6: Findings and Conclusions**

Based on the preceding analysis, the following Conclusions are submitted for the Board's review and consideration.

- A. The Santa Maria-Bonita School District has applied for and been found to be eligible for New Construction funding from the State School Facilities Program.**
- B. The Santa Maria-Bonita School District has completed a School Facilities Needs Analysis, and properly adopted that Analysis after providing public notice, responding to comments, and taking action as prescribed by law.**
- C. The Santa Maria-Bonita School District meets at least two of the four tests required by Government Code Section 65995.5 (b)(3):**
  - a. The District has capital facility debt in an amount that exceeds 15% of the District's bonding capacity.
  - b. The District has over 20% of its classrooms as portable classrooms.
- D. Fees collected under authority of Section 65995.5 or Section 65995.7 shall be expended as required by statute.**
- E. The District has met necessary nexus and notice requirements.**
- F. A Level 2 "Alternate" fee is justified in the amount of \$7.16 per square foot of residential development.**

Respectfully Submitted,



Ken Reynolds  
SchoolWorks, Inc.



SCHOOL DISTRICT <b>Santa Maria-Bonita</b>	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) <b>69310</b>
COUNTY <b>Santa Barbara</b>	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

Check one: ☒ Fifth-Year Enrollment Projection ☐ Tenth-Year Enrollment Projection

HSAA Districts Only - Check one: ☐ Attendance ☐ Residency

☐ Residency - COS Districts Only - (Fifth Year Projection Only)

☐ Modified Weighting (Fifth-Year Projection Only)

☐ Alternate Weighting - (Fill in boxes to the right):

3rd Prev. to 2nd Prev.	2nd Prev. to Prev.	Previous to Current

Part G. Number of New Dwelling Units  
(Fifth-Year Projection Only)

**1273**

Part H. District Student Yield Factor  
(Fifth-Year Projection Only)

**.2969**

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
20249	3278	0	<b>23527</b>

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe	0	0	<b>0</b>
Severe	0	0	<b>0</b>
TOTAL	0	0	

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe			
Severe			
TOTAL			

*I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:*

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

Part A. K-12 Pupil Data

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev. 2020 / 2021	2nd Prev. 2021 / 2022	Previous 2022 / 2023	Current 2023 / 2024
K	/	/	/	/	2020	2094	2261	2696
1					1845	1789	1798	1768
2					1840	1831	1790	1770
3					1877	1806	1817	1778
4					1882	1881	1808	1765
5					1909	1863	1878	1765
6					1726	1890	1852	1818
7					1786	1679	1842	1786
8					1780	1759	1683	1766
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					<b>16665</b>	<b>16592</b>	<b>16729</b>	<b>16912</b>

Part B. Pupils Attending Schools Chartered By Another District

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
				0	0	0	0

Part C. Continuation High School Pupils - (Districts Only)

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

	Elementary	Secondary	TOTAL
Non-Severe	0	0	<b>0</b>
Severe	0	0	<b>0</b>
TOTAL	0	0	

Part E. Special Day Class Pupils - (County Superintendent of Schools Only)

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
/	/	/	/	2020 / 2021	2021 / 2022	2022 / 2023	2023 / 2024

Part F. Birth Data - (Fifth-Year Projection Only)

☐ County Birth Data ☐ Birth Data by District ZIP Codes

☐ Estimate ☐ Estimate ☐ Estimate

8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

New Construction	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.71	\$15,983	\$15,770
Middle	1859.71	\$16,904	\$16,679
High	1859.71	\$21,509	\$21,223
Special Day Class – Severe	1859.71.1	\$44,911	\$44,314
Special Day Class – Non-Severe	1859.71.1	\$30,036	\$29,637
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$19	\$19
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$25	\$25
Automatic Fire Detection/Alarm System – High	1859.71.2	\$43	\$42
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$80	\$79
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$57	\$56
Automatic Sprinkler System – Elementary	1859.71.2	\$268	\$264
Automatic Sprinkler System – Middle	1859.71.2	\$319	\$315
Automatic Sprinkler System – High	1859.71.2	\$331	\$327
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$846	\$835
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$567	\$559

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

Modernization	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.78	\$6,086	\$6,005
Middle	1859.78	\$6,436	\$6,350
High	1859.78	\$8,427	\$8,315
Special Day Class - Severe	1859.78.3	\$19,396	\$19,138
Special Day Class – Non-Severe	1859.78.3	\$12,977	\$12,804
State Special School – Severe	1859.78	\$32,330	\$31,900
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – High	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$544	\$537
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$365	\$360
Over 50 Years Old – Elementary	1859.78.6	\$8,454	\$8,342
Over 50 Years Old – Middle	1859.78.6	\$8,942	\$8,823
Over 50 Years Old – High	1859.78.6	\$11,705	\$11,549
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$26,948	\$26,590
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$18,019	\$17,779
Over 50 Years Old – State Special Day School – Severe	1859.78.6	\$44,910	\$44,313

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

<b>New Construction / Modernization / Facility Hardship / Seismic Mitigation / Joint Use</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Amount Effective 1-1-23</b>	<b>Adjusted Grant Amount Effective 1-1-24</b>
Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.82.2 1859.125 1859.125.1	\$262	\$259
Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.82.2 1859.125 1859.125.1	\$470	\$464
Portable Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.125 1859.125.1	\$59	\$58
Portable Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.125 1859.125.1	\$152	\$150

<b>New Construction Only</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Amount Effective 1-1-23</b>	<b>Adjusted Grant Amount Effective 1-1-24</b>
Parking Spaces (per stall)	1859.76	\$20,325	\$20,055
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$26,016	\$25,670
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$9,775	\$9,645

**Determination of Average State allowed amounts for Site Development Costs**

**Elementary Schools**

<u>District</u>	<u>Project #</u>	<u>Acres</u>	Original	Inflation	2009 Adjusted	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
			<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>			
Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Dry Creek Jt Elem	5	11.06	\$993,868	20.1%	\$2,387,568	2006	\$215,874	
Elk Grove Unified	5	12.17	\$556,011	48.2%	\$1,648,316	2001	\$135,441	
Elk Grove Unified	10	11	\$690,120	48.2%	\$2,045,888	2001	\$185,990	
Elk Grove Unified	11	10	\$702,127	48.2%	\$2,081,483	2001	\$208,148	
Elk Grove Unified	14	10	\$732,837	46.2%	\$2,142,139	2002	\$214,214	
Elk Grove Unified	16	9.86	\$570,198	46.2%	\$1,666,733	2002	\$169,040	
Elk Grove Unified	17	10	\$542,662	46.2%	\$1,586,243	2002	\$158,624	
Elk Grove Unified	20	10	\$710,730	43.2%	\$2,034,830	2003	\$203,483	
Elk Grove Unified	25	10	\$645,923	38.4%	\$1,788,052	2004	\$178,805	
Elk Grove Unified	28	10.03	\$856,468	24.4%	\$2,130,974	2005	\$212,460	
Elk Grove Unified	39	9.91	\$1,007,695	20.1%	\$2,420,785	2006	\$244,277	
Folsom-Cordova Unified	1	9.79	\$816,196	20.1%	\$1,960,747	2006	\$200,281	
Folsom-Cordova Unified	4	7.5	\$455,908	46.2%	\$1,332,654	2002	\$177,687	
Folsom-Cordova Unified	5	8	\$544,213	46.2%	\$1,590,776	2002	\$198,847	
Folsom-Cordova Unified	8	8.97	\$928,197	11.2%	\$2,063,757	2007	\$230,073	
Galt Jt Union Elem	2	10.1	\$1,033,044	38.4%	\$2,859,685	2004	\$283,137	
Lincoln Unified	1	9.39	\$433,498	46.2%	\$1,267,148	2002	\$134,947	
Lodi Unified	3	11.2	\$555,999	46.2%	\$1,625,228	2002	\$145,110	
Lodi Unified	10	11.42	\$1,245,492	46.2%	\$3,640,669	2002	\$318,798	
Lodi Unified	19	9.93	\$999,164	11.2%	\$2,221,545	2007	\$223,721	
Lodi Unified	22	10	\$1,416,212	7.7%	\$3,051,426	2008	\$305,143	
Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Stockton Unified	2	10.5	\$781,675	43.2%	\$2,237,946	2003	\$213,138	
Stockton Unified	6	12.48	\$1,136,704	20.1%	\$2,730,703	2006	\$218,806	
Tracy Jt Unified	4	10	\$618,254	46.2%	\$1,807,204	2002	\$180,720	
Tracy Jt Unified	10	10	\$573,006	38.4%	\$1,586,202	2004	\$158,620	
Washington Unified	1	8	\$446,161	46.2%	\$1,304,163	2002	\$163,020	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
<b>Totals</b>		<b>341.16</b>			<b>\$68,791,833</b>	<b>Average</b>	<b>\$201,641</b>	<b>2024 Adjusted Value \$339,346</b>

**Middle and High Schools**

<u>District</u>	<u>Project #</u>	<u>Acres</u>	Original	Inflation	2009 Adjusted	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
			<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>			
Western Placer Unified	4	19.3	\$5,973,312	24.4%	\$7,431,085	2005	\$385,030	
Roseville City Elem	2	21.6	\$1,780,588	48.2%	\$2,639,311	2000	\$122,190	
Elk Grove Unified	4	66.2	\$8,659,494	48.2%	\$12,835,704	2000	\$193,893	
Elk Grove Unified	13	76.4	\$9,791,732	48.2%	\$14,513,986	2001	\$189,974	
Elk Grove Unified	18	84.3	\$13,274,562	43.2%	\$19,002,626	2003	\$225,417	
Grant Jt Union High	2	24	\$2,183,840	48.2%	\$3,237,039	2000	\$134,877	
Center Unified	1	21.2	\$1,944,310	46.2%	\$2,841,684	2002	\$134,042	
Lodi Unified	2	13.4	\$1,076,844	46.2%	\$1,573,849	2002	\$117,451	
Lodi Unified	6	13.4	\$2,002,164	46.2%	\$2,926,240	2002	\$218,376	
Galt Jt Union Elem	1	24.9	\$2,711,360	46.2%	\$3,962,757	2002	\$159,147	
Tahoe Truckee Unified	2	24	\$2,752,632	43.2%	\$3,940,412	2003	\$164,184	
Davis Unified	5	23.3	\$3,814,302	43.2%	\$5,460,199	2003	\$234,343	
Woodland Unified	3	50.2	\$8,664,700	46.2%	\$12,663,792	2002	\$252,267	
Sacramento City Unified	1	35.2	\$4,813,386	46.2%	\$7,034,949	2002	\$199,856	
Lodi Unified	4	47	\$7,652,176	46.2%	\$11,183,950	2002	\$237,956	
Stockton Unified	3	49.1	\$8,959,088	43.2%	\$12,824,996	2003	\$261,202	
Natomas Unified	11	38.7	\$3,017,002	38.4%	\$4,175,850	2004	\$107,903	
Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	
<b>Totals</b>		<b>679.3</b>			<b>\$142,058,711</b>	<b>Average</b>	<b>\$209,125</b>	<b>2024 Adjusted Value \$319,258</b>
<b>Middle Schools:</b>		<b>260.7</b>			<b>\$49,447,897</b>	<b>Middle</b>	<b>\$189,704</b>	<b>\$319,258</b>
<b>High Schools:</b>		<b>418.6</b>			<b>\$92,610,814</b>	<b>High</b>	<b>\$221,217</b>	<b>\$372,291</b>

## Note 8 - Long-Term Liabilities Other Than OPEB and Pensions

### Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 46,185,000	\$ -	\$ (675,000)	\$ 45,510,000	\$ 565,000
Certificates of participation	24,410,000	14,855,000	(18,645,000)	20,620,000	2,420,000
Unamortized debt premiums - bonds	2,062,804	-	(93,323)	1,969,481	-
Unamortized debt premiums - COPs	890,066	1,702,709	(890,066)	1,702,709	-
Leases	188,120	1,143,128	(315,810)	1,015,438	268,779
Early retirement liabilities	60,000	-	(60,000)	-	-
Compensated absences	57,922	73,871	-	131,793	-
Total	<u>\$ 73,853,912</u>	<u>\$ 17,774,708</u>	<u>\$ (20,679,199)</u>	<u>\$ 70,949,421</u>	<u>\$ 3,253,779</u>

The general obligation bonds will be paid through the Bond Interest and Redemption Fund with local property tax revenues. The COP Debt Service Fund makes payments for the certificates of participation. The premiums are being amortized over the life of the related debt. The leases are paid by the fund using the right-to-use asset. The early retirement liabilities and compensated absences will be paid by the fund for which the employee worked.

### General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Fiscal Year Issued	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2022	Refunded or Redeemed	Bonds Outstanding June 30, 2023
2015	8/2044	2.0-5.0%	\$30,000,000	\$16,135,000	\$ (100,000)	\$16,035,000
2019	8/2044	4.0-5.0%	15,000,000	13,740,000	(175,000)	13,565,000
2022	8/2039	0.343-3.071	16,310,000	16,310,000	(400,000)	15,910,000
Total				<u>\$46,185,000</u>	<u>\$ (675,000)</u>	<u>\$45,510,000</u>