



▶ **ANNUAL AND FIVE-YEAR REPORTS**

ROSEVILLE JOINT UNION HIGH SCHOOL
DISTRICT

OCTOBER 2, 2024

Prepared For:
Roseville Joint Union High
School District
1750 Cirby Way
Roseville, CA 95661
T 916.786.2051

Prepared By:
Woolpert, Inc.
3333 Michelson Drive, Suite 300
Irvine, CA 92612
844.654.2421



▶ **TABLE OF CONTENTS**

<u>SECTION</u>	<u>PAGE</u>
I. INTRODUCTION	1
II. ANNUAL REPORT	2
III. FIVE-YEAR REPORT.....	6

EXHIBITS

EXHIBIT A:
Reportable Fee Expenditures for Fiscal Year 2023/2024

I. INTRODUCTION

Sections 66001 and 66006 of the Government Code require that Roseville Joint Union High School District ("School District") provide to the public information on impact fees received from new residential and commercial/industrial development to mitigate the impact of that new development on the school facilities of the School District. The School District currently collects statutory school fees ("Statutory School Fees") pursuant to Sections 17620 et seq. of the Education Code and Sections 65995 et seq. of the Government Code.

The School District is required to provide the following information on Reportable Fees for the prior fiscal year:

- 1. Amounts collected
- 2. Amount of interest earned
- 3. Amounts spent on projects to accommodate additional enrollment from new residential and commercial/industrial development

The Reportable Fees do not include special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Further, the School District identifies Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

Additionally, the School District is required to identify the following:

- 1. The purpose to which unexpended Reportable Fees will be spent
- 2. The Reasonable Relationship between the unexpended Reportable Fees and the purpose to which they are to be spent
- 3. The funding sources and expected funding availability date for school facilities projects for which unexpended Reportable Fees are required

The following Annual and Five-Year Reports ("Reports") for the fiscal year ending June 30, 2024 include the information and proposed findings the School District intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

II. ANNUAL REPORT

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2023/2024 (i.e. July 1, 2023 through June 30, 2024) with regard to the annual Reportable Fees:

A. **Description of the Type of Reportable Fees in the Account or Sub-account(s) of the School District**

The Reportable Fees of the School District for fiscal year 2023/2024 consist of Statutory School Fees. Statutory School Fees are collected by the School District from new residential and commercial/industrial development.

B. **Amount of the Reportable Fees**

The amount of Reportable Fees is based on the effective Statutory School Fee.

Statutory School Fees

The Statutory School Fees for the period between July 1, 2023 and June 9, 2024 were established by the Board of Trustees ("Board") of the School District on May 26, 2022, by Resolution No. 2215. The Statutory School Fees for new residential and commercial/industrial development are based on the report titled "Residential and Commercial/Industrial Development School Fee Justification Study" ("Study"), dated May 6, 2022.

The Statutory School Fees for the period between June 10, 2024 and June 30, 2024 was established by the Board of the School District on April 9, 2024, by Resolution No. 2406. The Statutory School Fees for new residential and commercial/industrial development are based on the Study dated March 21, 2024.

Table 1 on the following page lists the fee amounts and effective dates for the applicable Statutory School Fees for fiscal year 2023/2024.

**TABLE 1
EFFECTIVE DATES FOR DEVELOPER FEE
JUSTIFICATION REPORTS**

Item	Effective Dates (for FY 2023/2024)	Fee Amount (Per Square Foot)
Statutory School Fees	July 1, 2023 – June 9, 2024	Residential - \$1.90 Commercial/Industrial - \$0.310 Self-Storage CID - \$0.033
Statutory School Fees	June 10, 2024 – June 30, 2024	Residential - \$2.05 Commercial/Industrial - \$0.333 Self-Storage CID - \$0.037

C. Beginning and Ending Balance of Account and Sub-Account(s):

Table 2 lists the fiscal year 2023/2024 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

**TABLE 2
BEGINNING AND ENDING BALANCES FOR FUND 25**

Item	Fund Balance
Beginning Balance (7/1/2023) ^[1]	\$40,973,902
Ending Balance (6/30/2024)	\$52,021,533

[1] Please note that this beginning balance includes an audited adjustment \$1,294,331.44 from the FY 2022/2023 Fund 25 ending balance.

D. Amount of the Reportable Fees Collected and Interest Earned

Table 3 shows the amount of Reportable Fees collected and interest earned during fiscal year 2023/2024 to accommodate students from additional development.

**TABLE 3
AMOUNT OF REPORTABLE FEES COLLECTED**

Item	Total Revenues
Reportable Fees Collected	\$10,861,066
Interest Earned	\$1,188,937
Net Fair Value of Investment	\$363,498
Other Local Sources	\$39,600
Total	\$12,453,101

E. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the School District that Was Funded with Reportable Fees

Schedule A to this report identifies the amount of Reportable Fees expended on School Facilities in fiscal year 2023/2024, as well as the percentage of each improvement funded by Reportable Fees.

F. Identification of an Approximate Date by Which the Construction of Project(s) of the School District will Commence if the School District Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the School District, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the School District Remains Incomplete

The School District has determined that at the close of fiscal year 2023/2024, Reportable Fees and other sources of funding were not sufficient to complete the financing of additional school facilities of the School District.

G. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the School District on which the Transferred or Loaned Reportable Fees will be Expended, and, in the Case of an Interfund Loan, the Date on Which the Loan will be Repaid, and the Rate of Interest that the Account or Sub-Account(s) will Receive on the Loan

The School District made interfund transfer of \$120,000 from Fund 01 into Fund 25 in fiscal year 2023/2024. Additionally, The School District made interfund transfer of \$26,504,391 from Fund 35 into Fund 25 in fiscal year for State matching funds for capital facilities expenditures in fiscal year 2023/2024

H. The Amount of Refunds Made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2023/2024.

I. Summary Table of Fund Balance, Revenues, and Expenditures

Table 4 on the summarizes the beginning and ending balances, the amount of Reportable Fees collected and interest earned, additional refunds/revenues, and total expenditures from Fund 25 during fiscal year 2023/2024.

TABLE 4
FUND 25 ACTIVITY SUMMARY (FY 2023/2024)

Item	Amount
Beginning Balance (7/1/2023)	\$40,973,902
Reportable Fees Collected and Interest Earned	\$12,453,101
Interfund Transfers	\$26,624,391
Expenditures – Schedule A	(\$28,029,861)
Ending Balance (6/30/2024)	\$52,021,533

III. FIVE-YEAR REPORT

In accordance with Government Code Section 66001, the School District provides the following information with respect to the Reportable Fees in the account or sub-account(s) remaining unexpended, whether committed or uncommitted to projects:

A. Identification of the Purpose to which the Reportable Fees are to be Put

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the School District was to fund the additional school facilities required to serve students generated by new development within the School District. Specifically, the Reportable Fees will be used for the modernization of existing School Facilities.

B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for which they are Charged

There is a roughly proportional and a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities. This relationship is based on the additional students that will be generated by new development within the School District exceeding the School District’s existing student capacity. Furthermore, the Reportable Fees do not exceed the costs of providing school facilities for the students generated from the development in which such fees were collected (as set forth in the Residential and Commercial/Industrial Development School Fee Justification Study for the School District dated May 6, 2022 and March 21, 2024).

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the School District has Identified in the School District's Reports

Table 5 on the following page lists the proposed funding sources for all pending School Facility projects presently identified by the School District.

TABLE 5

POTENTIAL FUNDING SOURCES FOR PLANNED SCHOOL FACILITY PROJECTS

Site	Reportable Fees
Adelante High School: Portable Restroom Building	\$9,620
Granite Bay High School: New Roofing	\$850,000
Roseville High School: Pool Quad Classrooms Expansion	\$47,000,000
Woodcreek High School: Softball Fields	\$2,500,000
Woodcreek High School: HVAC Controls	\$500,000
District Office Expansion	\$15,327,000
Totals	\$66,186,620

D. Identification of the Approximate Dates on Which the Funding Referred to in Section III.C is Expected to be Deposited into the Appropriate Account or Fund

Table 6 lists the approximate dates on which the funds are expected to be available for the school facility projects presently identified by the District.

TABLE 6

TIMING OF FUNDS FOR PLANNED SCHOOL FACILITY PROJECTS

Site	Reportable Fees
Adelante High School: Portable Restroom Building	2025-2026
Granite Bay High School: New Roofing	2024-2025
Roseville High School: Pool Quad Classrooms Expansion	2024-2027
Woodcreek High School: Softball Fields	2024-2025
Woodcreek High School: HVAC Controls	2024-2025
District Office Expansion	2024-2025

EXHIBIT A
REPORTABLE FEE EXPENDITURES FOR
FISCAL YEAR 2023/2024

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
Public Improvements on Which Reportable Fees Were Expended
Fiscal Year 2023/2024
Schedule A

Projects	Expenditures from Fund 25	Percent Funded by Fund 25
Adelante High School	\$31,479.00	100.00%
<i>Portable Leases</i>	\$7,623.00	100.00%
<i>Portable Restroom Leases</i>	\$23,856.00	100.00%
Antelope High School	\$498,356.00	100.00%
<i>Snackbar & Restrooms</i>	\$498,356.00	100.00%
Granite Bay High School	\$1,134,606.00	98.33%
<i>Portable Leases</i>	\$35,208.00	100.00%
<i>Snackbar & Restrooms</i>	\$979,477.00	100.00%
<i>Roofing</i>	\$119,921.00	95.00%
Oakmont High School	\$772,308.00	100.00%
<i>Portable Leases</i>	\$35,200.00	100.00%
<i>Removal of Portables</i>	\$4,685.00	100.00%
<i>Snackbar & Restrooms</i>	\$732,423.00	100.00%
Roseville High School	\$2,505,050.00	100.00%
<i>Portable Leases</i>	\$166,367.00	100.00%
<i>Pool Quad Classroom Expansion</i>	\$1,142,273.00	100.00%
<i>Snackbar & Restrooms</i>	\$1,196,410.00	100.00%
West Park High School	\$569,681.00	100.00%
<i>Phase I Project</i>	\$2,377.00	100.00%
<i>Phase II Project</i>	\$567,304.00	100.00%
Woodcreek High School	\$1,025,672.00	100.00%
<i>Portable Leases</i>	\$46,692.00	100.00%
<i>Snackbar & Restrooms</i>	\$674,329.00	100.00%
<i>Special Education Restroom</i>	\$291,751.00	100.00%
<i>Softball Fields</i>	\$12,900.00	100.00%
District Office	\$21,492,709.00	100.00%
<i>Bus Charging Infrastructure</i>	(\$58,834.00)	100.00%
<i>Portable Lease</i>	\$5,000.00	100.00%
<i>Professional services/Consulting</i>	\$91,903.00	100.00%
<i>DSA Inspections</i>	\$1,197.00	100.00%
<i>Legal Services</i>	\$20,730.00	100.00%
<i>District Office Expansion</i>	\$16,747,503.00	100.00%
<i>Administration/Salaries</i>	\$437,089.00	100.00%
<i>Network Improvements/Equipment</i>	\$1,147,277.00	100.00%
<i>COPs Leases</i>	\$3,100,844.00	100.00%
Total	\$28,029,861.00	N/A