ANNUAL & FIVE YEAR
REPORTING OF DEVELOPER FEES

2022-2023

INTRODUCTION:

In 1986, the California Legislature authorized school districts to levy school impact or developer fees on residential and commercial/industrial development for the purpose of funding the construction or reconstruction of school facilities. The basis of the school facilities legislation is the relationship between new development, and the impact on school districts to provide adequate school facilities for the student population new development generates. The authority for the District's assessment of developer fees is set forth in Education Code Section 17620.

FEES:

Government Code Section 66006(b) requires school districts collecting development fees to provide an annual accounting. Pursuant to Education Code Section 17623 and an agreement with the district(s) sharing territory with the district, generally only 70% of the maximum fee specified below is distributed to the district. The Statutory School Facilities Fees collected by Roseland School District in the 2022-23 fiscal year is as follows:

- **7/1/2022 – 3/19/2023 Residential Construction, Additions/Remodels:**
  - $3.79 per square foot of assemble space for residential construction
  - Roseland School District received $2.65 per square foot of this amount; the remaining amount is apportioned to the Santa Rosa City Schools as the High School District in the District boundaries.

- **7/1/2022 – 3/19/2023 Commercial/Industrial Construction:**
  - $0.61 per square foot of covered and enclosed space; subject to the district's determination that a particular project is exempt from all or part of these fees.
  - Roseland School District received $0.42 per square foot of this amount; the remaining amount is apportioned to the Santa Rosa City Schools as the High School District in the District boundaries.

- **3/20/2023 – 6/30/2023 Residential Construction, Additions/Remodels:**
  - $4.39 per square foot of assemble space for residential construction
  - Roseland School District receives $3.35 per square foot of this amount; the remaining amount is apportioned to the Santa Rosa City Schools as the High School District in the District boundaries.

- **3/20/2023 – 6/30/2023 Commercial/Industrial Construction:**
  - $0.72 per square foot of covered and enclosed space; subject to the district's determination that a particular project is exempt from all or part of these fees.
  - Roseland School District receives $0.55 per square foot of this amount; the remaining amount is apportioned to the Santa Rosa City Schools as the High School District in the District boundaries.

FUND 25:

All fees collected for this purpose are deposited into a special Capital Facilities Fund (Fund 25).

2022-23 FUND 25 FINANCIAL REPORT:

Beginning Balance (July 1, 2022)	$1,582,711.74
Revenue from Fees:	$182,173.04
Interest Earned:	$29,132.78
Fair Market Value Adjustment	($60,638.00)
Expenditures:	$0
Ending Balance (June 30, 2023)	$1,733,379.56

- There was a Fair Market Value Adjustment made in 2022-23 fiscal year that reduced the overall Balance of Fund 25 by $60,638.00.

- No expenditures were made from this Fund during the 2022-23 fiscal year.

- No refunds were issued from this Fund during the 2022-23 fiscal year.

RESOLUTION 24-04 OF THE GOVERNING BOARD OF THE ROSELAND SCHOOL DISTRICT REGARDING ACCOUNTING OF DEVELOPMENT FEES FOR 2022-2023 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT: FUND 25

(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 December 15, 2022 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:

Fund 25 – The Capital Facilities Fund (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, 2023, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings 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 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on December 15, 2023. 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 2022-2023 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 1 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 2022-2023 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 2;

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 2022-2023 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 2;

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 2022-2023 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 2;

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 2022-2023 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 2; and

G. In reference to the last sentence of Government Code section 66001(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, _____, _____ of the Governing Board of the _____ District of _____ 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 17 day of January, 2024, by the following vote:

AYES:

NOES:

ABSENT:

_____ of the Board

of the Roseland School District of

Sonoma County, California

EXHIBIT 1

TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-2023
FOR THE FOLLOWING FUND OR ACCOUNT:
FUND 25 (the "Fund")

Per Government Code section 66006(b)(1)(A-H) as indicated:

A. A brief description of the type of fee in the Fund (see below)

B. The amount of the fee (see below)

FEES:
Government Code Section 66006(b) requires school districts collecting development fees to provide an annual accounting. Pursuant to Education Code Section 17623 and an agreement with the district(s) sharing territory with the district, generally only 70% of the maximum fee specified below is distributed to the district. The Statutory School Facilities Fees collected by Roseland School District in the 2022-23 fiscal year is as follows:

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City Schools as the High School District in the District boundaries.

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  - $0.72 per square foot of covered and enclosed space; subject to the district's determination that a particular project is exempt from all or part of these fees.
  - Roseland School District receives $0.55 per square foot of this amount; the remaining amount is apportioned to the Santa Rosa City Schools as the High School District in the District boundaries.

C. The beginning and ending balance of the Fund.

See Attachment 1.

D. The amount of the fees collected and the interest earned.

See Attachment 1.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

F. (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report:

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction:

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned 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 fund will receive on the loan:

H. The amount of refunds made pursuant to subdivision (e) of section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

ATTACHMENT 1

Roseland Elementary School District
Developer Fee Collection 2011-12 through 2022-23

Fund25, Capital Facilities Fund	**2011-2014**
Beginning Balance July 1, 2011	0
Revenue from Fees	0
Interest Earned	0
Ending Balance June 30, 2014	0
Fund25, Capital Facilities Fund	**2014-15**
Beginning Balance July 1, 2014	0
Revenue from Fees	$13,031.62
Type of Fees	Residential: $9,2960.60; Commercial/Industrial: $3,735.02
Interest Earned	$44.12
Ending Balance June 30, 2015	$13,075.74
Fund25, Capital Facilities Fund	**2015-16**
Beginning Balance July 1, 2015	$13,075.74
Revenue from Fees	$10,126.15
Type of Fees	Residential: $10,126.15
Interest Earned	$85.10
Expenditures	$13,075.74
Public Improvement Project	Sheppard Elementary School Shade Structure: $103,454.80 Percentage of 2014-15 construction costs funded with development fees: 13%
Ending Balance June 30, 2016	$10,211.25
Fund25, Capital Facilities Fund	**2016-17**
Beginning Balance July 1, 2016	$10,211.25
Revenue from Fees	$207,142.19
Type of Fees	Residential: $205,953.08; Commercial/Industrial: $1,189.11
Interest Earned	$1,943.08
Expenditures	$3,047.48; HTS Facility Lease Transfer
Ending Balance June 30, 2017	$216,249.04
Planned Public Improvement Project Commencement Date of Continued Through	Roseland Preschool Center, $1,600,000 Budget January 10, 2016-December, 2017
Fund25, Capital Facilities Fund	**2017-18**
Beginning Balance July 1, 2017	$216,249.04
Revenue from Fees	$14,736.97
Type of Fees	Residential: $14,503.36; Commercial/Industrial: $233.61
Interest Earned	$1,062.80
Expenditures	$198,918.70; Roseland Preschool Center Project near completion; 12% development fees used, 1% remaining
Ending Balance June 30, 2018	$33,130.11
Public Improvement Project	Finish Roseland Preschool Center Project; Continue Classroom readiness, construction and/or modernization of school facilities as needs arise, as needed.

Fund25, Capital Facilities Fund	**2018-19**
Beginning Balance July 1, 2018	$33,130.11
Revenue from Fees	$384,578.61
Type of Fees	Residential: $382,666.35; Commercial/Industrial: $1,912.26
Interest Earned	$3,384.21
Expenditures	$48,580; Roseland Preschool Center Project Completed.
Ending Balance June 30, 2019	$372,512.93
Public Improvement Project	Roseland Preschool Center Project
Fund 25, Capital Facilities Fund	**2019-20**
Beginning Balance July 1, 2019	$372,512.93
Revenue from Fees	$436,262.58
Type of Fees	Residential: $436,262.58
Interest Earned	$12,778.06
Expenditures	$0
Ending Balance June 30, 2019	$821,553.57
Public Improvement Project	No projects this fiscal year
Fund 25, Capital Facilities Fund	**2020-21**
Beginning Balance July 1, 2020	$821,553.57
Revenue from Fees	$324,754.85
Type of Fees	Residential: $324,754.85
Interest Earned	$7,215.60
Expenditures	$0
Ending Balance June 30, 2021	$1,153,524.02
Public Improvement Project	No projects this fiscal year
Fund 25, Capital Facilities Fund	**2021-22**
Beginning Balance July 1, 2021	$1,153,524.02
Revenue from Fees	$421,996.82
Type of Fees	Residential: $403,377.70; Commercial/Industrial: $18,619.12
Interest Earned	$7,190.90
Expenditures	$0
Ending Balance June 30, 2022	$1,582,711.74
Public Improvement Project	No projects this fiscal year
Fund 25, Capital Facilities Fund	**2022-23**
Beginning Balance July 1, 2022	$1,582,711.74
Revenue from Fees	$182,173.04
Type of Fees	Residential: $181,155.80; Commercial/Industrial: $1,017.24
Interest Earned	$29,132.78
Expenditures	$0
Fair Market Value Adjustment	($60,638.00)
Ending Balance June 30, 2023	$1,733,379.56
Public Improvement Project	No projects this fiscal year

EXHIBIT 2

TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-23
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25 – Capital Facilities (the "Fund")

Per Government Code section 66001(d)(1)(A-D) as indicated:

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-23 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 as follows:

B. With respect to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:

   a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.

   b. The status of improvements identified when the fee was established are as follows:

      The Roseland Preschool Center was completed in the 2018-19 year.

   c. The following has been done since the fee was imposed:

      The Roseland Preschool Project was completed.

   d. Future plans include:

      The purchase of land for new school facilities, or the reconstruction of buildings on existing school facilities intended to expand enrollment capacity.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

The District will provide for the purchase or land or the construction and/or reconstruction of buildings on existing school facilities intended to increase enrollment capacity with the remaining $1,733,379.56

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

Land purchase is being planned for the 2023-24 school year, if appropriate land is identified and a purchase can be made. If land purchases are not feasible, construction and/or reconstruction of school facilities is also being planned at this time.

E. In the next **five years**, future projects that may be considered for funding with developer fees, deferred maintenance funds, bond funds, grant funds and state modernization funds include:

ROSELAND SCHOOL DISTRICT NEW CONSTRUCTION ACTIVITIES TO BE COMPLETED IN THE NEXT FIVE YEARS

Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
1. Land purchase for new school facilities	Developer Fee Funds in Fund 25	**January 2024**
2. New construction at Roseland Elementary School	Bond Funds in Fund 21, Fund Balance from General Fund 01; Fund Balance from Capital Development Fund 40; Developer Fees in Fund 25; State modernization funding; if available.	**June 2025**
3. New construction at Sheppard Elementary School	Bond Funds in Fund 21, Fund Balance from General Fund 01; Fund Balance from Capital Development Fund 40; Developer Fees in Fund 25; State modernization funding, if available.	**TBD**