



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1c

**Meeting Date:** November 2, 2017

**Subject:** Approve Developer Fees Report for Fiscal Year Ending June 30, 2017

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Review and approve the Annual Developer Fees Report for Fiscal Year Ending June 30, 2017.

**Background/Rationale:** Sections 66001 and 66006 of the Government Code require that the School District provide to the public information on developer fees received from new residential and commercial/industrial development to mitigate the impact of public improvement on the school facilities of the School District.

**Financial Considerations:** Reflects standard business information.

**LCAP Goal(s):** Family and Community Empowerment; Operational Excellence

**Documents Attached:**

1. Annual Developer Fees Report for the Fiscal Year Ending June 30, 2017

**Estimated Time of Presentation:** N/A

**Submitted by:** Gerardo Castillo, CPA, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## ANNUAL DEVELOPER FEE REPORT FOR FISCAL YEAR ENDING JUNE 30, 2017

### I. OVERVIEW/HISTORY:

Sacramento City Unified School District ("School District") currently collects statutory school fees or "Developer Fees" pursuant to Education Code Section 17620 *et seq.* and Government Code Section 65995 *et seq.* Government Code Sections 66001 and 66006 require the School District provide to the public information on Developer Fees received from new residential and commercial/industrial development to mitigate the impact of public improvements on the school facilities of the School District ("Reportable Fees").

Per the Government Code, the School District is required to provide the following information on Reportable Fees for the prior fiscal year:

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

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

1. The proposed purposes to which Reportable Fees may be spent
2. The Reasonable Relationship between the 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 Reportable Fees are required

The following Annual Report for fiscal year ending June 30, 2017, includes the information and proposed findings the School District intends to review and adopt in accordance with Government Code Sections 66001 and 66006.

## **II. Annual Report for Fiscal Year Ending June 30, 2017:**

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2016/2017 (i.e. July 1, 2016 through June 30, 2017) 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 2016/2017 consist of Developer Fees. The School District collected Developer Fees from new residential and commercial/industrial development in the amounts noted below.

### **B. Amount of the Reportable Fees**

The Developer Fees rates for fiscal year 2016/2017 were as follows:

- \$3.36 per square foot of assessable space for residential development constructed within the School District; and
- \$0.54 per square foot of covered and enclosed space for commercial/industrial development; and
- \$0.26 per square foot of covered and enclosed space for retail self-storage development

All above fees were adopted by the Board on October 15, 2015, by Resolution No. 2857 based on the "Developer Fee Justification Report" dated September 8, 2015.

### **C. Developer Fees Revenue/Expenditure Actuals for Fiscal Year Ending June 30, 2017**

Below summarizes the beginning and ending balances, the amount of Reportable Fees collected and interest earned, additional refunds/revenues, and total expenditures during fiscal year 2016/2017.

Sacramento City Unified School District  
Developer Fees Revenue/Expenditure Actuals  
for Fiscal Year Ending June 30, 2017

			6/30/2017
<b>Beginning Fund Balance</b>			<b>\$ 6,224,801.43</b>
<b>REVENUE</b>			
Developer Fees Collected			\$ 4,496,567.59
Educational Revenue Augmentation Fund (City and County Redevelopment)			\$ 1,015,556.37
Interest Earned			62,070.00
All Other Local Revenue			154,517.25
All Other Local Revenue (City and County Redevelopment)			-
2016-17 Total Revenue			<b>\$ 5,728,711.21</b>
<b>TOTAL AVAILABLE REVENUE</b>			<b>\$ 11,953,512.64</b>
<b>EXPENDITURES</b>			
<b>Site</b>	<b>Purpose</b>	<b>Type</b>	
District Operations	Consulting for Office of Public School Construction Applications	Administrative	\$ 290.00
District Operations	Point of Sale machine to accept credit card payments	Administrative	\$ 965.65
Theodore Judah Project Green (City and County Redevelopment)	Construction of new 2 story classroom building	Instructional	\$ 2,000,000.00
	Project Green awarded projects expenses	Instructional	<u>\$ 307,989.77</u>
<b>TOTAL EXPENDITURES</b>			<b>\$ 2,309,245.42</b>
<b>2016-2017 Available Ending Fund Balance</b>			<b>\$ 9,644,267.22</b>

**D. Identification of Each Improvement Funded with Reportable Fees and the Expenditure Amount, Including the Total Percentage of the Cost of Each Project of the School District that was Funded with Reportable Fees, for fiscal year 2016/2017.**

The School District expensed \$2,307,989.77 on site projects.

• AM Winn Eco-Landscaping	\$3,240.00	100%
• Bret Harte HVAC for Multipurpose Room	\$46,748.67	100%
• Bret Harte Eco-Landscaping	\$1,844.50	100%
• Caleb Greenwood Eco-Landscaping	\$6,350.00	100%
• John D Sloat HVAC Controllers	\$102,760.00	100%
• John D Sloat Outdoor Learning Center	\$3,240.00	100%
• Theodore Judah New Construction 2-Story Bldg	\$2,000,000.00	39%
• West Campus Irrigation Improvements	\$47,460.00	100%
• John F Kennedy Irrigation Improvements	\$73,207.00	97%
• Luther Burbank Irrigation Improvements	\$20,979.60	5%
• AW McClaskey New Rain Gutters and Eco-Landscaping	\$2,160.00	100%

**E. 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 determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2017/2018:

- Albert Einstein Eco-Landscaping
- AM Winn Outdoor Learning Space
- Bowling Green Eco-Landscaping
- Caleb Greenwood Irrigation Improvements
- Floyd Farms

**F. 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**

No transfers or loans of Reportable Fees were made in fiscal year 2016/2017.

**G. 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**

\$34,062.44 in refunds of Reportable Fees were made pursuant to Government Code Section 66001(e) in fiscal year 2016/2017.