



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## ANNUAL AND FIVE-YEAR DEVELOPER FEE REPORTS FOR FISCAL YEAR ENDING JUNE 30, 2020

### I. OVERVIEW/HISTORY:

Sections 66001 and 66006 of the Government Code require that Sacramento City Unified School District ("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"). The School District currently collects statutory school fees or "Developer 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 under the Government Code 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 and Five-Year Reports ("Reports") for the fiscal year ending June 30, 2020, 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 for the Fiscal Year Ending June 30, 2020:**

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2019/2020 (i.e. July 1, 2019 through June 30, 2020) 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 2019/2020 consist of Developer Fees. Developer Fees were collected by the School District from new residential and commercial/industrial development in the amounts as noted below.

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

The Developer Fee amounts for fiscal year 2019/2020 for the period between July 1, 2019, and June 30, 2020, 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, 2020**

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 2019/2020.

Sacramento City Unified School District  
 Developer Fees Revenue/Expenditure Actuals  
 for Fiscal Year Ending June 30, 2020

**6/30/2020**

<b>Beginning Fund Balance</b>	<b>\$ 16,104,357.19</b>		
<b>REVENUE</b>			
Developer Fees Collected	\$ 6,208,728.19		
Educational Revenue Augmentation Fund (City and County Redevelopment)	\$ 2,795,374.26		
Interest Earned	\$ 300,631.00		
All Other Local Revenue	\$ -		
All Other Local Revenue (City and County Redevelopment)	\$ -		
2019-20 Total Revenue	<u>\$ 9,304,733.45</u>		
<b>TOTAL AVAILABLE REVENUE</b>	<b><u>\$ 25,409,090.64</u></b>		
<b>EXPENDITURES</b>			
<u>Site</u>	<u>Purpose</u>	<u>Type</u>	
CK McClatchy	Classroom Furniture	Additional Classrooms	\$ 82,316.14
Leataata Floyd	Floyd Farms	Construction	\$ 1,235,471.54
New School (Railyards)	Environmental Review of Potential Sites	Construction	\$ 7,000.00
District Operations	Consulting Fees	Administrative	\$ 33,027.05
District Operations	Administrative costs of collecting fees	Administrative	\$ 186,261.85
District Operations	Lease Revenue Bonds Debt Service	Administrative	<u>\$ 3,668,507.00</u>
<b>TOTAL EXPENDITURES</b>			<b><u>\$ 5,212,583.58</u></b>
<b>2019-20 Available Ending Fund Balance</b>			<b><u>\$ 20,196,507.06</u></b>

**D. 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**

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2019/2020	Total Amount Paid From Other Sources During Fiscal Year 2019/2020	Total Amount Paid from All Sources during Fiscal Year 2019/2020	Percent of Total Cost Funded with Expenditure by Improvement Reportable Fees
Leataata Floyd - Farms				
Construction	1,042,645.31	0.00	1,042,645.31	100%
Architect/Engineering	117,966.35	0.00	117,966.35	100%
Blueprint Duplicating	606.54	0.00	606.54	100%
Planning	55,423.34	0.00	55,423.34	100%
Construction Testing	11,900.00	0.00	11,900.00	100%
Inspection	6,930.00	0.00	6,930.00	100%
<b>Subtotal</b>	<b>1,235,471.54</b>		<b>1,235,471.54</b>	<b>100%</b>
<b>Grand Total</b>			<b>1,235,471.54</b>	<b>100%</b>

**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**

At the close of fiscal year 2019/2020, the School District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2020/2021:

- Leataata Floyd – Floyd Farms (estimated completion fiscal year 2020/2021)

**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 2019/2020.

**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**

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2019/2020.

**III. Five Year Report:**

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

**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 during fiscal year 2019/2020 was to fund construction and reconstruction projects required to serve the grade K-12 students generated by new development within the School District. Specifically, the Reportable Fees will be used for (i) the construction of property for additional School Facilities, (ii) installation of additional classrooms and/or construction of additional buildings at existing School Facilities, and (iii) the construction and/or renovation of School District facilities needed to maintain and provide a required level of service to house students generated as a result of residential and commercial/industrial development.

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

There is a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities and for the reconstruction of existing facilities to maintain the ability of the School District to house students generated from residential and commercial/industrial development. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students as documented in the report "Developer Fee Justification Report" of the School District dated September 8, 2015.

**C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities as Identified by the School District**

Project	Reportable Fees	Other Sources	Total
Leataata Floyd – Floyd Farms	\$6,951,689	-	\$6,951,689
Debt Service 2020/2021	\$2,695,000	\$2,770,334	\$5,465,334
	\$2,621,864	\$3,060,634	\$5,682,498

**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**

Project	Reportable Fees	Other Sources
Leataata Floyd – Floyd Farms	Funds Available	N/A
Debt Service 2020/2021	Funds Available	Funds Available