



Sonoma Valley Unified School District

**ANNUAL DEVELOPER FEE REPORT AND
FIVE-YEAR DEVELOPER FEE FINDINGS**

FISCAL YEAR ENDING JUNE 30, 2023

Background:

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures and to make periodic findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted, in accordance with Sections 66006(b)(1) and 66001(d)(1) of the Government Code. These statutory reporting requirements are referenced as the Annual Developer Fee Report and the Five-Year Findings and collectively referred to as the "Developer Fee Report" or "Report."

The Sonoma Valley Unified School District ("District") combined its reporting obligations into this single report.

Findings:

In adopting and approving this Developer Fee Report, the Board of Education of the Sonoma Valley Unified School District confirms, determines, and finds that:

1. It acknowledges receipt of, and has reviewed, the Developer Fee Report for the fiscal period ending **June 30, 2023**.
2. It reviewed the information and findings in this Report at its regularly scheduled meeting of **January 11, 2024**, and which information and findings were prepared in accordance with Government Code sections 66001(d) and 66006(b) and the requisite information and findings concerning collection and expenditure of developer fees related to school facilities for students resulting from construction and development within the District and as further justified by the following "nexus study" adopted by this Board via the following "fee resolution" and which nexus study justified the applicable developer fee rates:
 - *Developer Fee Justification Study, dated December 2014, and adopted via Resolution No. 15-11 Approving And Adopting Developer Fee Justification Study on January 13, 2015.*
3. The information in this Report is being made available to the public within 180 days of the close of the 2022-2023 fiscal year, ending **June 30, 2023**, pursuant to Government Code section 66006(b)(1).
4. Notice of this meeting, including the address where the information in this Report may be reviewed, was mailed at least 15 days prior, to any interested party who filed a written request.

5. The information and findings set forth in Table 4, hereof, are with respect to that portion of Fund 25 remaining unexpended, whether committed or uncommitted, and are only made for moneys in possession of the District and not with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date, and are either encumbered for projects already approved by the Board or will be needed for projects already identified in the District's budget or facilities master plan documents and as otherwise justified by the nexus studies.
6. Adoption of the requisite information and findings in this Developer Fee Report maintains the District's compliance with sections 66001 and 66006 of the Government Code, to avoid any penalty under Government Code section 66023(h)(1).
7. All developer fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.
8. Because all of the findings required by Government Code section 66001(d) have been made with respect to the developer fees that were collected as more specifically set forth in this Developer Fee Report, the District is not required to refund any moneys in its Fund 25 as provided in Government Code section 66001(e).
9. The District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of developer fees received and expended relative to school facilities for students generated from new development and as otherwise justified by the nexus studies.

ANNUAL DEVELOPER FEE REPORT

As required by Government Code section 66006(b), this portion of the report provides the public with the following information:

A. A brief description of the type of fee in the account or fund:

The District’s capital facilities account (“Fund 25”) contains the following types of fee:

TABLE 1	
TYPE OF FEE	FEE RATE(S)
Level 1 – Residential	\$3.36 / sq. ft.¹ (Eff. 60 days after 01/13/2015)
Level 1 – Commercial/Industrial	\$0.54 / sq. ft.¹ (Eff. 60 days after 01/13/2015)
Level 1 – Rental Self-Storage	\$0.08 / sq. ft.¹ (Eff. 60 days after 01/13/2015)

B. The amount of the fee:

See Table 1, above.

C. The beginning and ending balance of the account:

1. The beginning balance on July 1, 2022, was **\$2,082,761.15**.
2. The ending balance on June 30, 2023, was **\$2,179,590.39**.

¹ On January 13, 2015, this Level 1 fee rate was adopted by the Board pursuant to the findings and information in the *Developer Fee Justification Study, dated December 2014*, and adopted via Resolution No. 15-11 Approving And Adopting Developer Fee Justification Study.

D. The amount of the fees collected and the interest earned during the annual reporting period:

TABLE 2	
TYPE OF FEE	AMOUNT COLLECTED
Level 1 – Residential	\$472,915.20
Level 1 – Commercial/Industrial	\$50,989.50
Level 1 – Rental Self-Storage	\$0.00
Interest Earnings	\$35,127.17
Increase (Decrease) FMV of Cash	(74,494.75)
TOTAL	\$483,537.12

E. 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, during the reporting period:

TABLE 3		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
1) Sonoma Valley High School Modernization Project ² - New Construction of Wellness Center	\$233,193.04	100%
2) Rental payments for usage of site facilities at County’s Arnold Field for Sonoma Valley High School athletic program ³	\$9,949.84	100%
3) Relocation, Design/Engineering Fees, and Installation of PODs to Creekside High School ⁴	\$5,600.00	100%
4) Construction of additional restroom facilities at Prestwood Elementary School	\$132,490.00	100%
5) Professional, Legal, and Consulting Services performed in connection with the adoption of fees, requisite reporting, and findings and determinations required	\$5,475.00	100%
TOTAL EXPENDED	\$386,707.88	

² See *Facilities Master Plan – Sonoma Valley High School*, dated June 2015; and also, *Facilities Master Plan – Sonoma Valley Unified School District*, dated November 2023.

³ This public project was necessary to address the ongoing use and increased demands on these types of school facilities and programs from the student enrollment at the District’s largest high school campus.

⁴ This public project was necessary to address the increased demands to the facilities from the District’s only alternative high school program.

F. 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) of subdivision (a) of Section 66001, and the public improvement remains incomplete:

Sufficient funds have yet to be collected for the District's current incomplete Master Plan project(s) that utilize, or may utilize, the fees in Fund 25, as identified in Table 4 below. However, the District intends to use the ongoing balance in Fund 25 to provide supplemental funding for upcoming refurbishment and reconstruction projects at its various school sites per the Facilities Master Plan, to accommodate continuing student enrollment and also to address increased demand on facilities due to ongoing enrollment. These projects are necessary to maintain existing levels of service adopted District-wide. Additional details are provided below in Table 4.

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:

There were no interfund transfers or loans made this past fiscal year.

H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

No refunds were made in this fiscal year, and no refunds are required under applicable law.

END OF ANNUAL DEVELOPER FEE REPORT PORTION.

FIVE-YEAR DEVELOPER FEE FINDINGS

As required by Government Code section 66001(d), this portion of the report makes the required five (5)-year findings with respect to developer fees in Fund 25 that remain unexpended, whether committed or uncommitted. Due to the complexities of accounting for fees, and in the interest of transparency, the District voluntarily prepares five-year findings annually.

A. Identify the purpose to which the fee is to be put:

See Table 4, Column A, below.

B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:

See Table 4, Column B, below.

C. Identify all sources and amounts of funding anticipated to complete financing incomplete planned capital improvements identified, if any:

See Table 4, Columns C1 and C2, below.

D. Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund:

See Table 4, Column D, below.

TABLE 4				
COLUMN A:	COLUMN B:	COLUMN C1:	COLUMN C2:	COLUMN D:
PROJECTS	REASONABLE RELATIONSHIP TO FEE	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
<p>Sonoma Valley High School Master Plan projects, including:</p> <ul style="list-style-type: none"> • Site work and improvements to address safety • Reconstruction and refurbishment of interior and exterior facilities <p>Project site work and some construction has already commenced as of Summer 2017; Completion of all projects is targeted to be 2025.</p>	<p>To accommodate ongoing student enrollment, and to address increased demand on facilities from construction and new developments at the District’s largest campus, and is necessary to maintain existing levels of service.</p>	<p>25% Fund 25 75% Measure H</p>	<p>Total project cost: \$79,038,801</p>	<p>Portion of project funds to be paid with fees have been received, and continuing collection of fees will be appropriated to supplement this project and other legally authorized new construction projects at Sonoma Valley HS per the Master Plan; Appropriation of Fund 25 to supplement this project will be re-examined as the Measure H balance is expended.</p>

TABLE 4

COLUMN A:	COLUMN B:	COLUMN C1:	COLUMN C2:	COLUMN D:
PROJECTS	REASONABLE RELATIONSHIP TO FEE	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
<p>Construction of various facility site fixtures, site work, and other site improvements (i.e., modernization projects) at:</p> <ul style="list-style-type: none"> • El Verano ES • Flowery ES • Prestwood ES • Sassarini ES • Adele Harrison MS • Altimira MS • Sonoma Valley HS • Bus Yard • District Office 	To address ongoing increased demand at the site, and necessary to address and maintain existing levels of service District-wide.	30% Fund 25 30% Measure H 30% General Fund	Approximate total for all sites: \$7,471,823	Portion of project funds to be paid with fees have been received, and continuing collection of fees will be appropriated to supplement this project and other legally authorized school facilities projects per the Master Plan; Appropriation of Fund 25 to supplement this project will be re-examined as the Measure H balance is expended.
<p>Hardware and equipment installation of building-wide security cameras at all schools:</p> <ul style="list-style-type: none"> • Adele Harrison MS • Altimira MS • Creekside HS • Dunbar ES • El Verano ES • Flowery ES • Prestwood ES • Sassarini ES • Sonoma Valley HS • Sonoma Charter • Woodland Star Charter 	To address ongoing student enrollment and necessary improvements to address and maintain existing levels of service District-wide.	100% Fund 25	Contract price: \$442,482.57	All of the funds have been received for this project and will be expended accordingly and as authorized by the Board.

END OF FIVE-YEAR FINDINGS PORTION.

END OF DEVELOPER FEE REPORT.