

SULPHUR SPRINGS UNION SCHOOL DISTRICT

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SCHOOL FACILITIES NEEDS ANALYSIS

Level 2 Developer Fee Study

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Facility Problem Solvers

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Chapter 1: Executive Summary

The Sulphur Springs Union District provides Transitional Kindergarten through Sixth Grade educational services to students living in an area known as Canyon Country within the Santa Clarita Valley. Located in the eastern end of the Santa Clarita Valley, the approximately 75 square miles of land that comprises the District is primarily within the jurisdiction of the City of Santa Clarita with the remainder being located within the unincorporated territory of the County of Los Angeles.

Enrollment in grades TK-6 for the current school year (2021/22) was 5,188 students at the time of the official enrollment census taken in the fall. Many schools are operating close to maximum capacity, and some schools are over the original design capacity and rely on portables to temporarily accommodate students. Projects have been proposed to provide additional space.

Residential development is projected to add 4,025 new housing units. However, when just looking at the number of planned units in the next five years, a total of 3,182 of these units are projected to be built. This is a significant increase compared to the construction rate over the past few years and will have a major impact on the school facilities.

Applying the methodology prescribed by State law for Level 2 Fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the Sulphur Springs Union School District is justified in levying a fee of **\$3.08 per square foot** on residential development subject to the fee. This Level 2 fee exceeds the District's 50% elementary school share of the Level 1 fee of \$2.40 by \$0.68 per square foot. The total Level 2 developer fee justified compared to last year has decreased by \$0.26 per square foot.

Expected revenues from development fees in the next five years are projected to be \$18.0 million. This fee will provide up to one-half of the cost of needed school projects, with the other half expected to be provided by the State and other local sources. Additional District funds may be required to supplement these fees to provide the quality of schools required by the District's students.

Chapter 2: Context and Legal Requirements

This document, the Sulphur Springs Union School District's School Facilities Needs Analysis, exists to fulfill a statutory requirement established by the California Government Code. A school district must prepare or have prepared a School Facilities Needs Analysis (SFNA) as a prerequisite to imposing "Alternate" fees on new housing to provide funding for additional school facilities needed to accommodate students anticipated from those new homes.

The SFNA is not used to justify other forms of fees or mitigation agreements, and is not a facilities plan or financing study for the school district. Its purpose is narrowly defined and this document should be used only to fulfill statutory requirements for the stated fees.

A. History and Context of SB 50 School Facility Fees

Senate Bill 50 (SB 50)¹ was passed during the 1998 session of the California Legislature as a comprehensive restructuring of the state's school facility construction and funding process. Parts of the legislation became effective when the state's voters approved Proposition 1-A, a \$9.2 billion school and university construction/modernization bond².

SB 50 also changed the legal process whereby builders of new homes could be required to pay for new or expanded schools to serve the new homes. A spectrum of local ordinances, policies, and requirements were largely replaced with a statewide, three-tier system. In this new system, tiers or levels are:

Level 1: similar to 1986 fee structure, now \$4.79 per sq. foot³

Level 2: up to 50% of the State allowed cost for construction and sites, if the school district meets specified eligibility tests⁴ (assumes State pays other 50% of cost.)

Level 3: same as Level 2, but includes State's 50% share only when the State declares it is out of funds for new construction⁵

Level 2 Fees are new grants of authority to school districts, but are counterbalanced by a firm prohibition on other local fees and other requirements on housing developments.

Level 2 Fees are referred to by the Legislation as "Alternate" fees.

¹ Chapter 407, Statutes of 1998

² Statewide Proposition 1-A, November 3, 1998

³ Rate effective February 23, 2022

⁴ See Calif. Government Code Section 65995.5

⁵ Level 3 fees are currently not allowed

A significant change with the current fee program is the local school district's ability, if it meets the eligibility tests, to impose a Level 2 fee without involving the city or county having control of land use approvals within the school district.

Many other changes to the school building process occurred with the passage of SB 50 and Proposition 1-A. This report focuses only on fees, but these changes should be viewed in the context of the amended system.

B. Legal Requirements to Impose Alternate Fees

For a school district to impose Level 2 Fees, it must meet a number of eligibility tests specified in SB 50. The Sulphur Springs Union School District has satisfied these requirements, including **3c** (over 30% debt) and **3d** (over 20% portable classrooms).

1. Apply for New Construction funding to establish a baseline capacity

The Sulphur Springs Union School District has submitted its documents to OPSC for new construction and has had its eligibility baseline established. The District will apply for new construction funding as projects arise and has one project currently in line for funding.

2. Be eligible for New Construction funding

The Sulphur Springs Union School District has been determined by the Office of Public School Construction and the State Allocation Board to be eligible for new construction funding.

3. Satisfy two of the four following tests:

- a. Have substantial enrollment⁶ on Multi-Track calendar
- b. General Obligation bond in past four years with at least 50% yes vote
- c. Have issued debt or incurred obligations used for capital outlay equal to 15% of district's bonding capacity⁷
- d. Use relocatable (portable) classrooms for at least 20% of the district's total classrooms.

⁶ Generally defined as 30% of the District's K-6 enrollment; special rules for 9-12 districts.

⁷ If the debt includes landowner-voted Mello Roos debt approved after 11/4/98, then the threshold level is 30% rather than 15%.

The Sulphur Springs Union School District satisfies at least two of these four tests:

- (c) The existing capital facility debt is over 15% of the bonding capacity. The bonding capacity is \$109,375,244 and the debt is \$90,991,778 for a debt ratio of 83.2%. The debt ratio is even higher when including the CFD (Community Facility District) debt.*
- (d) There are 60 portable classrooms of the total 279 classrooms in the District for a ratio of 21.51%. These numbers are based on the Facility Assessment and Implementation Plan dated September 2017.*

4. Prepare a School Facilities Needs Analysis.

The Sulphur Springs Union School District caused this School Facilities Needs Analysis to be prepared for review and adoption by the Board of Education.

5. Follow the procedures and process identified in State law.

The Sulphur Springs Union School District will follow the adoption process and procedures as specified in State law.

Chapter 3: Data Used in Analysis

This Chapter presents the data used to calculate the fee. Chapter 4 contains the actual calculation. Many of these data elements are prescribed in State law and are presented as required.

Data elements to be reviewed include:

- A. Historic Pupil-per-Home yield rates**
- B. Housing projection for the next five years**
- C. Enrollment from new homes built in the next five years**
- D. Available capacity in existing schools**
- E. Grant amount per pupil**
- F. Site Acquisition and Site Development allowances**

A. Pupil-per-Home Yield Rates

SB 50 prescribed how pupil-per-home yield rates are to be calculated for a SFNA. The method is to identify homes built in the past five years that are similar to homes expected to be built in the projection period (the next five years).

The Student Yield Rates are to be calculated for each grade grouping which for Sulphur Springs will only be elementary school students.

The homes built in the District during the past five years was matched with the data base of students enrolled to determine these yield factors. The addresses for the housing units were compared to the student data for 2021/22. The method was to identify as many new homes built within the five year window that could be mapped in the GIS program. The permits were pulled at least 6 months prior to the date of the student data collection (October 2021) to ensure they could be occupied.

Data is presented as required by grade level group. Two housing types are shown in the following chart. SF represents single family homes and MF represents multi-family units such as condos, townhomes and apartments.

Pupil-per-Home yield results:

| | TK-6 | Total |
|----|-------------|---------------|
| SF | 0.2867 | 0.2867 |
| MF | 0.2713 | 0.2713 |

B. Housing Projection for Next Five Years

As required by SB 50, new housing units have been projected for the next five years. Data from city and county planners and developers have been used to make the projection shown below along with a review of the historic construction rates.

New Residential Units in the Next Five Years
(2022/23 through 2026/27)

| Dwelling Type | <u>5 Year Total</u> |
|----------------------|----------------------------|
| SF | 1,648 |
| MF | 1,534 |
| All Types | 3,182 |

These projections are estimates and precise numbers in a given year may vary from the table, however the total for the five year period reflects plans approved and in process. The number of new housing units averages 636 per year.

The average size for new housing units has averaged 2,521 square feet for SF units. The new MF units are projected to average 1,100 square feet per unit.

C. Enrollment from New Housing in Five Years

Multiplying the number of new housing units by the pupil-per-home yield rate gives the expected number of pupils from the new housing units to be built in the next five years. This approach, which is prescribed in State law, has certain limitations: mainly, the yield rate is likely to be too low as new homes typically have fewer students soon after construction than will be seen after the neighborhood is established. As a result, the formula under SB 50 generally understates a school district's long term need.

SB 50 allows a five year projection to be utilized to determine the number of projected students from new residential development. Using this methodology, the District has projected the number of new housing units for the next five years and multiplied by the yield factors to determine an estimate of students to be projected from new housing.

**Sulphur Springs Union School District
 New Students Projected by Grade Level
 For Development Through 2027**

| Grade Level | Student Yields for New Residential Dev. | Students Projected |
|------------------------|---|--------------------|
| Single Family | | 1648 Units |
| TK-6 | 0.2867 | 472 |
| Total | | 472 |
| Multi Family | | 1534 Units |
| TK-6 | 0.2713 | 416 |
| Subtotal | | 416 |
| All Development | | 3182 Units |
| TK-6 | 0.2791 | 888 |
| Totals | 0.2791 | 888 |

D. Capacity and Space Available for Students from New Residential Units

As calculated by the State's prescribed methodology on form SAB 50-02 and then adjusting for the projects constructed since the baseline was established, a total of 5,366 spaces exist in the District's schools as shown below.

| SULPHUR SPRINGS UNION SCHOOL DISTRICT Capacity of Existing Facilities | | | | |
|--|------------------|-------------------------------------|------------|--------------|
| | | <u>TK-6</u> | <u>SDC</u> | <u>TOTAL</u> |
| SB50 Baseline Capacity (SAB 50-02): | | 3,575 | 74 | 3,649 |
| New Construction Projects | Project # | Capacity Added/Grants Funded | | |
| Fair Oaks Ranch Elem | 1 | 750 | 0 | 750 |
| Golden Valley Elem | 3 | 525 | 9 | 534 |
| Leona Cox Community | 4 | 275 | 0 | 275 |
| Mint Canyon Community | 5 | 425 | 13 | 438 |
| Mint Canyon Community | 8 | 50 | 13 | 63 |
| Valley View Elem | 10 | 320 | 26 | 346 |
| Totals for Funded Projects | | 2,345 | 61 | 2,406 |
| Minus Existing Seats Paid for with COP's: | | 689 | | |
| Grand Totals | | 5,231 | 135 | 5,366 |

* The capacity does not include 689 seats that still need to be paid for as they were funded by a COP. The current COP debt of \$28,880,000 divided by the average cost per seat of \$41,896 was used to determine the number of existing seats (capacity) that have not been paid for.

The capacity for project #11 located at Sulphur Springs Community School is not included as the project has not been funded and is currently on the acknowledged list.

After determining the enrollment, the number of students must be compared to the District’s existing capacity based on the “baseline” capacity total used when applying for state new construction funds. The difference between the students and existing capacity is used to determine the “space available”. The “unhoused students” generated from the new housing developments are those that remain after accounting for any space available and used to calculate the allowable Level 2 Fees.

Sulphur Springs Union School District
Unhoused Students from Development Through 2027

| Grade Level | Students From New Housing | Total Enrollment through 2027 | Space Needed | Capacity per SB 50 | Space Available | Net Unhoused Students |
|---------------|---------------------------|-------------------------------|--------------|--------------------|-----------------|-----------------------|
| | [1] | [2] | [3] | [4] | [5] | [6] |
| TK-6 | 868 | 4,972 | 5,219 | 5,231 | 12 | 856 |
| SDC | 20 | 112 | 117 | 135 | 18 | 2 |
| Totals | 888 | 5,084 | 5,336 | 5,366 | 30 | 858 |

- [1] Projected added enrollment through 2027 based on planned residential development
- [2] Based on SAB 50-01 methodology with 3182 housing units
- [3] Space needed within existing facilities to house students living in existing housing units
- [4] Based on SB 50 methodology of capacity calculation
- [5] Space available for students from new developments
- [6] Net unhoused students in 2027 due to new housing developments

The "Total Enrollment through 2027" shown in this table is for information purposes only. It shows the projected enrollment in five years based on the cohort survival methodology and adjusts for the projected impact of the 3,182 new housing units in the planned developments. It is not a demographics based analysis.

The "Space Needed" is determined based on a more thorough analysis of the District's current, past and projected enrollments independent of any new housing units. For each grade grouping, the maximum enrollment is shown during the past four years and the next five years. The result is the number of seats that need to be reserved for students from the existing housing units in the District. This insures adequate seats will be available for the housing units that are already existing within the District. The current and past enrollments are shown on the SAB 50-01 which is included in the appendix.

The "Capacity per SB 50" summarized in this table is from the calculations done on the previous page and is based on State loading standards.

The "Space Available" is determined by comparing the "Space Needed" to the "Capacity per SB 50". If the District has excess capacity, then those seats will be used to reduce the number of unhoused students projected from new developments. There are 30 seats available for students from new developments.

The result of this table is the "Net Unhoused Students" which will be used to determine the costs of the facility needs. Therefore, of the 888 new students projected from new developments, there are 858 (96.6%) that will need to be housed in new facilities.

E. State Construction Grant Amount for Unhoused Pupils from New Housing

When calculating the Level 2 Fees, the number of projected unhoused students is multiplied by the State's new construction grant amount. These amounts which are shown below are updated annually by the State Allocation Board each January.

State Grant Allowance for New School Projects

| <u>Grade Level</u> | <u>Base Grant</u> | <u>Fire Alarms</u> | <u>Fire Sprinklers</u> | <u>Total</u> |
|--------------------|-------------------|--------------------|------------------------|--------------|
| TK-6 | \$14,623 | \$17 | \$245 | \$14,885 |
| SDC | \$27,480 | \$52 | \$519 | \$28,051 |

The following chart assumes that 2.2% of the new student population generated from new housing units will consist of special education students in special day classes (SDC). This is equal to the current ratio of students who are enrolled in special day classes.

Allowable Grant Costs for Projected Unhoused Students

| <u>Grade Level</u> | <u>Unhoused Students</u> | <u>Per-Pupil Grant Allowance</u> | <u>Total Grant Cost</u> |
|--------------------|--------------------------|----------------------------------|-------------------------|
| TK-6 | 856 | \$14,885 | \$12,741,560 |
| SDC | 2 | \$28,051 | \$56,102 |
| TOTALS | 858 | | \$12,797,662 |

The cost per student amounts include State funded allowances for required fire alarm and sprinkler requirements for new school projects as of February 2022.

F. Site Acquisition and Site Development Grant Allowance

1. Eligible Site Acquisition Costs

When calculating the Level 2 Fees, the grant totals listed above are added to half the estimated site acquisition costs that are projected for the next five years, and eligible site development costs. The following table shows the total acres needed based on the CDE (California Department of Education) standards for site sizes.



| Site Needs | | | | | |
|-----------------------------|--------------|-----------------|-----------------|---------------|---------------|
| Average Size Schools | | | Projected | Equivalent | Site |
| | | | Unhoused | Sites | Acres |
| | <u>Acres</u> | <u>Students</u> | <u>Students</u> | <u>Needed</u> | <u>Needed</u> |
| Elementary | 10 | 600 | 858 | 1.43 | 14.30 |
| | | | | TOTAL | 14.30 |

For purposes of calculating the Level 2 fee, the District will need 14.3 acres of land. The site costs are based on acquisition at \$254,686 per acre for sites useable for school purposes based on Department of Education standards. The total cost for needed land is projected to be \$3,642,003. The total amount included for 50% of the total site acquisition costs is \$1,821,002.

2. Eligible Site Development Costs

SB 50 allows the inclusion of site development costs in the fee calculation. These costs are limited to one half of the actual or estimated service site improvements, off site improvements and utility costs which would be allowed by the State Allocation Board. These improvements can include applicable drainage, utility and road improvements. In addition, the SAB has a grant that provides for general site development costs which is based on a per acre value in addition to a percentage of the projects pupil grant allowance (see Grants on page 9).

The development costs were derived from historical project costs funded by the State. The average amounts totaled \$314,657 for elementary schools. The total need is for 14.3 acres developed at a cost of \$4,499,595. The 50% eligible site development costs that can be included in the Level 2 computation totals \$3,354,646 and includes the general site development amount of \$1,104,848. The following figure summarizes the site acquisition and development costs.

COST OF SITES NEEDED

| | <u>Acres</u> | <u>Land</u> | <u>Development</u> | <u>Total</u> |
|---------------|---------------------|--------------------|--------------------|--------------------|
| | <u>Needed</u> | <u>Cost/Acre</u> | <u>Cost/Acre</u> | <u>Site</u> |
| | | <u>Land Cost</u> | <u>Dev. Cost</u> | <u>Needs</u> |
| Elementary | 14.30 | \$254,686 | \$314,657 | \$8,141,598 |
| Totals | 14.30 | \$3,642,003 | \$4,499,595 | \$8,141,598 |
| | 50% portion: | \$1,821,002 | \$2,249,798 | |

General Site Development

| | <u>Acres</u> | <u>Allowance/</u> | <u>Base Cost</u> | <u>% Allowance</u> | <u>Added Cost</u> | <u>Total Cost</u> |
|---------------|--------------|-------------------|------------------|--------------------|-------------------|--------------------|
| | | <u>Acres</u> | | | | |
| Elementary | 14.30 | \$23,801 | \$340,354 | 6% | \$764,494 | \$1,104,848 |
| Totals | 14.30 | | | | | \$1,104,848 |

Total 50% Site Development Costs: \$3,354,646
Total 50% Land & Development Costs: \$5,175,647

The “Added Cost” column was determined by multiplying the percentage allowance by the total student grants for each grade shown on page 9.

G. Projects to be Financed with Level 2 Fees

Fees collected in the next five years will be spent on known and future school construction projects. Projects may include but are not limited to the following:

- 1. New schools**
- 2. Land for new schools**
- 3. Additional land needed at existing schools**
- 4. New classrooms at existing schools**
- 5. Additional support facilities at existing campuses to accommodate increased enrollments**
- 6. Portables used for interim housing needs**

As provided by State law, fees may be used for the reasonable administrative costs of collecting the fees, and for legal and other costs of justifying and imposing the fees. The developer fees are also used to make COP payments that were issued to pay for the types of projects listed above.

The District has requested State funding for a new construction project at Sulphur Springs Community School (OPSC Project #11) that will require a district contribution of \$4,833,303.

Chapter 4: Calculation of Level 2 Fee

This Chapter applies the data identified above and calculates the fee justified. The process follows requirements of SB 50 as enacted in the Government Code and Education Code.

After figuring the aggregate projected costs, the total was divided by the number of projected residential units to derive the per unit cost. After dividing the per unit cost by the average square footage for the average residential unit, the per square foot assessment amount was established. Based on these calculations, the Level 2 fee within the Sulphur Springs Union School District for the next 12 months is calculated to be **\$3.08** per square foot, for residential units.

Sulphur Springs Union School District SB 50 Level 2 Developer Impact Fee Determination

| Grade Level | Base Need | | | Land Acquisition & Site Development | | | Total Need |
|---------------|-------------------|------------------|--------------|-------------------------------------|------------------|------------------------|---------------------|
| | Unhoused Students | Cost per Student | Total Cost | Land Acquisition | Site Development | Total Land & Site Dev. | |
| | | [1] | | [2] | [3] | [4] | |
| TK-6 | 856 | \$14,885 | \$12,741,560 | \$1,821,002 | \$3,354,646 | \$5,175,647 | \$17,917,207 |
| SDC | 2 | \$28,051 | \$56,102 | | | | \$56,102 |
| Totals | 858 | | \$12,797,662 | \$1,821,002 | \$3,354,646 | \$5,175,647 | \$17,973,309 |

New Housing Unit Area

| Unit Type | Number of Units | Area per Unit | Total Area | Level 2 Fee \$/Sq. Ft. |
|---------------|-----------------|---------------|------------------|---------------------------|
| Single Family | 1,648 | 2,521 | 4,154,608 | |
| Multi Family | 1,534 | 1,100 | 1,687,400 | |
| Totals | 3,182 | 1,836 | 5,842,008 | \$3.08 |

[1] Cost per student per SB 50 allowance for new construction projects.

[2] Equals one half of the estimated land acquisition costs.

[3] Equals one half of the estimated site development costs including general site development costs.

[4] Total cost assumes 14.30 acres to be acquired.

The grant amounts shown include the amounts allowed by OPSC for fire alarms and sprinklers as of January 2022.

A. Reduce Cost by Other Available Funds, Including Owned Sites

SB 50 requires that the cost of serving students from new housing be reduced by other available local funds. The Sulphur Springs Union School District potentially has several such sources of funds.

1. Fees on Senior Housing, Residential Additions, and Commercial/ Industrial Projects

Fees collected on senior housing, residential additions, and commercial or industrial development projects must be used to reduce the Level 2 fee amount, unless the fees are committed to other projects.

The District has applied these revenues to pay the lease cost of portable classrooms that provide space for students from existing housing that accommodates workers in the senior housing projects, residential additions, or commercial/ industrial projects. By entering into such lease agreements, the Governing Board has not dedicated these funds to facilities necessitated by new residential construction subject to Alternate fees⁸.

2. Redevelopment Pass-Thru and Other Agreements

As with the preceding paragraph, the limited funds received from Redevelopment and similar agreements are used to provide capacity for enrollment growth from existing homes plus improvements to schools not related to new housing development. These funds are not available to reduce the cost of providing facilities for students from new residential projects.

3. Voter Approved Bond Measure

The District passed a \$72 million local bond in 2012. Those funds have either been previously utilized or are dedicated to needed modernization projects. Therefore, no local bond funds are available to offset costs identified in this report for students projected from new housing units.

4. Surplus Property

The District does not have any surplus property which can be used to reduce the costs of facility needs identified in this report.

Based on the preceding four paragraphs, there are no local funds available to reduce costs to accommodate students from future new residential development.

⁸ See Government Code Section 65995.5 (c)(2) and 65995.5 (f).

B. Collection of Level 3 Fees if State Funds for the New Construction Program Are Not Available.

The Sulphur Springs Union School District has the option of levying a fee approximately two times⁹ that shown above in the event State funds for new construction are not available, as provided by Government Code Section 65995.7.

The Level 3 fee is calculated by the preceding methodology to be:

Level 3 Fee Calculation

| | <u>Amount</u> |
|--|---------------|
| Total Facility Needs based on 50% allowance: | \$17,973,309 |
| Total Facility Needs based on 100% allowance: | \$35,946,619 |
| Local Funds Available: | \$0 |
| Net Facility Needs due to residential development: | \$35,946,619 |
| Area of projected residential units: | 5,842,008 |
| Level 3 Fee per square foot: | \$6.15 |

Level 3 fees greater than the Level 2 amount may be reimbursed if an agreement is established and State funds subsequently become available.

In certain cases, builders and buyers of qualifying affordable housing, may be eligible for State reimbursement of the difference between Level 2 and Level 3 fees.

⁹ This amount is approximate due to the formula imposed by statute.

Chapter 5: Nexus Between Fees and Projects Subject to Fees

California law allows school districts that have demonstrated a need for new or expanded school facilities to assess a fee on each building permit issued within its territory¹⁰. The fee can only be used to offset the capital cost needed to serve students from projects subject to the fee. (A small amount may be used for administering the fee program.) Other means of funding school building projects are available, and many residential developments provide funding for new or expanded schools by arrangements not based on this statutory authority.

A. Procedural Requirements for School Facility Fees

Before levying any fee, a school district or other public agency must show a connection between the fee and the project or activity that must pay the fee, and further must show that the fees will be used to alleviate a cost or burden caused by that development activity. Statutory and case law is clear that fees may not be used to address general or unrelated needs of the public agency. These justification requirements are sometimes known as the "Nexus tests" or "AB 1600" criteria. A nexus test demonstrates the linkage or closeness of the fee and its use to the activity causing the need. AB 1600 is shorthand for the procedural requirements found in the Government Code to levy any fee on a development project in California.¹¹.

Later sections of this chapter will address each of the statutory tests and evaluate whether School Facility Fees at the adjusted rate meet the necessary legal requirements. The facts and analyses in this document are presented for use by the governing board of this school district when making the findings needed to adopt a resolution levying a fee.

B. Background and Current Conditions in the District

The Sulphur Springs Union School District is anticipating enrollment growth and anticipates a significant part of this growth will result from continuing development of new homes, as discussed earlier in this report. Earlier sections have discussed school expansion and construction projects to accommodate students from the new homes.

Combining the preceding factors has established a cost to accommodate new students from residential developments of \$6.15 per square foot, the local one-half share of which is **\$3.08** per square foot. Fees under other statutes apply to commercial and senior housing projects.

¹⁰ See Calif. Education Code Section 17620, *et seq.* and Government Code Section 65995, *et seq.*

¹¹ See Govt. Code Section 66000, *et seq.*, also known as the Mitigation Fee Act. (Assembly Bill 1600 was the law that codified and reorganized these requirements.)

C. Specific Criteria for Levy of School Facility Fees

Various specific criteria must be satisfied to impose Level 2 School Facility Fees. The following discussion will show that the proposed Alternate fees meet these criteria.

1. Purpose of the Fee: Government Code Section 66001(a)(1)

School Facility Fees may be levied "for the purpose of funding the construction or reconstruction of school facilities"¹². Fees may not be used for regular maintenance, routine repair, inspection or removal of asbestos containing materials, or purposes of deferred maintenance, as defined¹³.

Level 2 School Facility Fees shall be used by this school district for the construction of school facilities at existing and future campuses. Specific uses were listed in Chapter 3.

2. Uses to Which the Fee will be Put: Section 66001(a)(2)

Specific uses may include but are not limited to: the design of new construction projects, acquisition of land, construction of new permanent buildings, placement of modular classrooms on a short term or long term basis, modernization and/or reconstruction projects, necessary permit and plan checking fees, testing and inspection costs, necessary furnishing and equipment, and related costs of construction projects. In addition, fees will be used for the lease of interim school facilities pending availability of newly constructed, modernized or reconstructed facilities. Fees may be used for the legal and administrative costs of establishing and administering the fee program and for planning needed new schools to serve growth areas.

Facilities that may be affected include those projects listed in Chapter 3 and all existing properties owned by the District and future sites to be acquired for school purposes.

In addition, Government Code Section 65995.5 (f) requires that "A fee, charge, dedication, or other requirement . . . shall be expended solely on the school facilities identified in the needs analysis as being attributable to projected enrollment growth from the construction of new residential units." This requirement is met by tracking the use of the fees in a specific accounting fund and is made public through an annual report to the school board that documents the use of such fees.

¹² Educ. Code 17620(a)(1)

¹³ Educ. Code 17620(a)(3)

3. **Reasonable Relationship Between Use of Fee and Type of Project on Which Fee is Levied: Section 66001(a)(3)**

For residential projects, the relationship of new homes to public school enrollment is demonstrated by the students living in the new homes. Yield data from recently built housing in the District confirms this relationship. Housing projects that prohibit occupancy by school age children typically are exempt from Level 2 Fees¹⁴.

4. **Reasonable Relationship Between the Need for the Public Facility and Type of Project: Section 66001(a)(4)**

This section will show: (1) that additional school facilities are needed to accommodate students from projects subject to the fee, (2) the school facility construction/reconstruction projects identified are reasonable given the need created by the projects subject to the fee, and (3) that no other funding source is available or expected which will preclude the need for fees on new development projects.

a. **Need for additional school facilities**

Enrollment projections show that all existing facilities will continue to be needed to serve existing students and enrollment other than from new development. There is insufficient space available for all the students from residential development without planning, designing, and constructing additional school facilities.

b. **Reasonableness of the Identified Projects**

The number of students expected clearly indicates the need for new school facilities. The District has considered and rejected temporary measures such as long-term use of temporary classrooms at existing schools, converting schools to a multi-track calendar, and other means of avoiding construction that will adversely affect the existing students and the community.

c. **Alternative Funding for the Identified Projects**

Other funding sources are not available or reasonably expected for the projects needed to accommodate students from new housing. Current balances in the fee fund are pledged to current projects or paying off earlier expansion, modernization, improvement, or other projects. Other funding sources are required to meet existing non-development related facility needs, including modernization/renovation of existing schools,

¹⁴ Generally, this requires a specific deed restriction.

replacement of existing temporary classrooms, or other facility needs of the school district.

5. **Reasonable Relationship Between Amount of Fee and Cost of Facility Attributable to Development Paying Fee: Section 66001(b)**

This test requires that the public agency show two relationships: (1) that the amount of the fee is properly based on the portion of the needed facility that is attributable to new development, and (2) that the amount of the expected fees from new development be feasible to have the needed project financed and built.

a. **Amount attributable to residential development**

Preceding discussion has shown that new school facilities are needed to serve students expected from future new homes. The financial analysis is based on costs per pupil so that total costs may be prorated or allocated between new development and any other causes.

b. **Feasibility of funding project**

The cost of needed new facilities to serve students is greater than may be funded by fees alone. The school district will seek additional funding or reductions in cost from all sources. It is anticipated that bond funds, state funds, existing agreements with builders, other local funds, and future state reimbursement will provide sufficient funding to build the needed school projects. Funding, including borrowing based on fees expected more than five years in the future, may be used to allow projects to begin construction to better meet public needs.

6. **Fees collected for projects more than five years in future: Section 66001(d)**

It is not expected that any fees will remain unspent and held for projects more than five years after collection. School district staff will monitor requirements of this section through their annual reports on fees collected and spent.

7. **Fees that are conditions of approval: Section 66005(a)**

This section requires that fees imposed as a condition of approval of a development or a development project not exceed the "estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed". Fees levied for school facility purposes by this school district are based on the actual cost of needed facilities and will not exceed the estimated reasonable cost of the facilities for which they are imposed.

8. Time of payment of School Facility Fees: Section 66007

School Facility Fees for this school district will be collected, absent other arrangements, prior to issuance of a building permit. An account has been established, ongoing appropriations have been made of funds for planning, design, or construction of needed facilities, and a proposed construction schedule or plan has been adopted. Except as modified by other documentation of the school district, the construction schedule for the needed school facilities identified in this plan will be within the next five years.

9. Exemption for project to replace damaged buildings due to a Natural Disaster: Govt. Section 66011 and Education Code Section 17626

This school district will not levy fees on projects statutorily exempt as replacements for structures damaged or destroyed by a natural disaster as determined by the Governor.

10. Fees on Commercial, Industrial, and Agricultural Projects: Education Code Sections 17621, 17622

This section does not apply as Level 2 Fees are not imposed on commercial, industrial, or agricultural construction projects.

D. Notice of Change and Time of Implementation

Following action of the governing board to adopt a resolution establishing rates for Level 2 Fees, staff will transmit a copy of the resolution and a map of the District's boundaries to the planning/building departments of the county and all cities which are served by the District informing those agencies of the revised amounts and the effective date of the new fees. The effective date of the fees shall be immediately upon action of the Governing Board¹⁵.

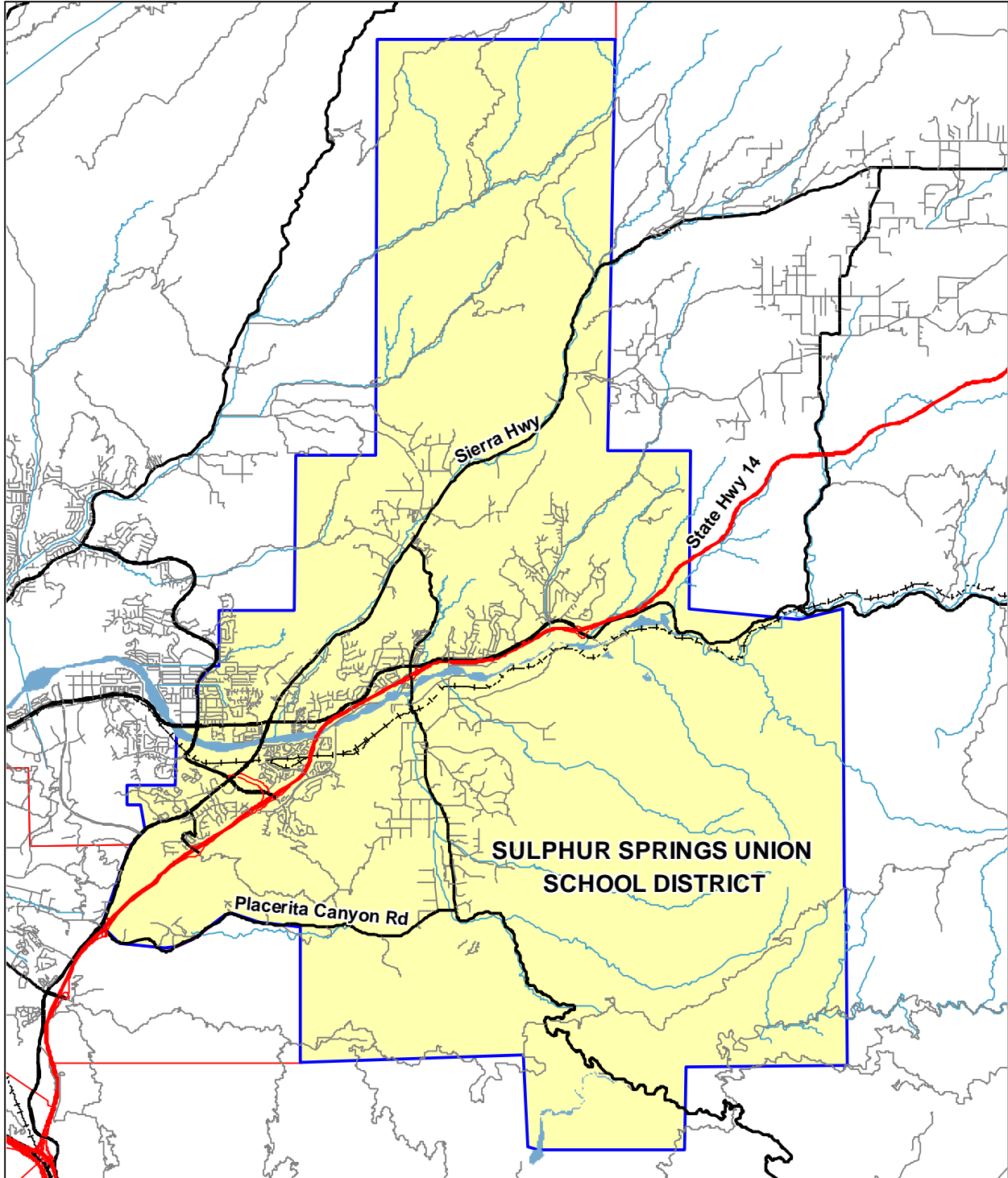
E. Conclusion

Compliance with the preceding nexus requirements establishes that the Sulphur Springs Union School District is eligible to impose these fees authorized by State law. The following map shows the geographic area for which the District is authorized to collect these fees.

¹⁵ See Government Code Section 65995.6(f).

F. District Map

The following map shows the extent of the areas for which development fees are applicable to the Sulphur Springs Union School District.



Chapter 6: Findings and Conclusions

Based on the preceding analysis, the following Conclusions are submitted for the Board's review and consideration.

- A. The Sulphur Springs Union School District has applied for and been found to be eligible for New Construction funding from the State School Facilities Program.**
- B. The Sulphur Springs Union School District has completed a School Facilities Needs Analysis, and properly adopted that Analysis after providing public notice, responding to comments, and taking action as prescribed by law.**
- C. The Sulphur Springs Union School District meets at least two of the four tests required by Government Code Section 65995.5 (b)(3):**
 - a. The District has capital facility debt in an amount that exceeds 30% of the District's bonding capacity.
 - b. The District has at least a 20% of its classrooms in portable buildings.
- D. Fees collected under authority of Section 65995.5 or Section 65995.7 shall be expended as required by statute.**
- E. The District has met necessary nexus and notice requirements.**
- F. A Level 2 "Alternate" fee is justified in the amount of \$3.08 per square foot of residential development.**

Respectfully Submitted,



Ken Reynolds
SchoolWorks, Inc.

Appendices

SCHOOL FACILITY NEEDS ANALYSIS 2022

Sulphur Springs Union School District

- *SAB 50-01 Enrollment Certification/Projection*
- *Annual Adjustment to School Facility Program Grants*
- *Site Development Costs*
- *Capital Facility Debt*

| | |
|---|--|
| SCHOOL DISTRICT Sulphur Springs Union | FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) |
| COUNTY Los Angeles | HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable) |

Check one: **Fifth-Year Enrollment Projection** **Tenth-Year Enrollment Projection**
HSAA Districts Only - Check one: **Attendance** **Residency**
 Residency - COS Districts Only - (Fifth Year Projection Only)

| | | | |
|--|---------------------------|-----------------------|------------------------|
| <input type="checkbox"/> Modified Weighting (Fifth-Year Projection Only) <input type="checkbox"/> Alternate Weighting - (Fill in boxes to the right): | 3rd Prev. to 2nd Prev. | 2nd Prev. to Prev. | Previous to Current |
| | | | |

Part G. Number of New Dwelling Units
 (Fifth-Year Projection Only) 3182

Part H. District Student Yield Factor
 (Fifth-Year Projection Only) .2791

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

| | | | |
|------|-----|------|--------------|
| K-6 | 7-8 | 9-12 | TOTAL |
| 6249 | 0 | 0 | 6249 |

Special Day Class pupils only - Enrollment/Residency

| | | | |
|--------------|-------------------|------------------|--------------|
| | Elementary | Secondary | TOTAL |
| Non-Severe | 0 | 0 | 0 |
| Severe | 0 | 0 | 0 |
| TOTAL | 0 | 0 | |

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

| | | | |
|-----|-----|------|--------------|
| K-6 | 7-8 | 9-12 | TOTAL |
| | | | |

Special Day Class pupils only - Enrollment/Residency

| | | | |
|--------------|-------------------|------------------|--------------|
| | Elementary | Secondary | TOTAL |
| Non-Severe | | | |
| Severe | | | |
| TOTAL | | | |

I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

Part A. K-12 Pupil Data

| Grade | 7th Prev. | 6th Prev. | 5th Prev. | 4th Prev. | 3rd Prev. | 2nd Prev. | Previous | Current |
|--------------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|
| | / | / | / | / | 2018 / 2019 | 2019 / 2020 | 2020 / 2021 | 2021 / 2022 |
| K | | | | | 819 | 888 | 729 | 837 |
| 1 | | | | | 731 | 656 | 738 | 699 |
| 2 | | | | | 756 | 761 | 651 | 745 |
| 3 | | | | | 724 | 748 | 744 | 676 |
| 4 | | | | | 758 | 735 | 741 | 758 |
| 5 | | | | | 775 | 762 | 709 | 758 |
| 6 | | | | | 773 | 779 | 757 | 715 |
| 7 | | | | | 0 | 0 | 0 | 0 |
| 8 | | | | | 0 | 0 | 0 | 0 |
| 9 | | | | | 0 | 0 | 0 | 0 |
| 10 | | | | | 0 | 0 | 0 | 0 |
| 11 | | | | | 0 | 0 | 0 | 0 |
| 12 | | | | | 0 | 0 | 0 | 0 |
| TOTAL | | | | | 5336 | 5329 | 5069 | 5188 |

Part B. Pupils Attending Schools Chartered By Another District

| 7th Prev. | 6th Prev. | 5th Prev. | 4th Prev. | 3rd Prev. | 2nd Prev. | Previous | Current |
|-----------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| | | | | 0 | 0 | 0 | 0 |

Part C. Continuation High School Pupils - (Districts Only)

| Grade | 7th Prev. | 6th Prev. | 5th Prev. | 4th Prev. | 3rd Prev. | 2nd Prev. | Previous | Current |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|
| 9 | | | | | 0 | 0 | 0 | 0 |
| 10 | | | | | 0 | 0 | 0 | 0 |
| 11 | | | | | 0 | 0 | 0 | 0 |
| 12 | | | | | 0 | 0 | 0 | 0 |
| TOTAL | | | | | 0 | 0 | 0 | 0 |

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

| | | | |
|--------------|-------------------|------------------|--------------|
| | Elementary | Secondary | TOTAL |
| Non-Severe | 0 | 0 | 0 |
| Severe | 0 | 0 | 0 |
| TOTAL | 0 | 0 | |

Part E. Special Day Class Pupils - (County Superintendent of Schools Only)

| 7th Prev. | 6th Prev. | 5th Prev. | 4th Prev. | 3rd Prev. | 2nd Prev. | Previous | Current |
|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|
| / | / | / | / | 2018 / 2019 | 2019 / 2020 | 2020 / 2021 | 2021 / 2022 |
| | | | | | | | |

Part F. Birth Data - (Fifth-Year Projection Only)

County Birth Data **Birth Data by District ZIP Codes** **Estimate** **Estimate** **Estimate**

| 8th Prev. | 7th Prev. | 6th Prev. | 5th Prev. | 4th Prev. | 3rd Prev. | 2nd Prev. | Previous | Current |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| | | | | | | | | |

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE) _____

SIGNATURE OF DISTRICT REPRESENTATIVE _____

DATE _____ TELEPHONE NUMBER _____

E-MAIL ADDRESS _____

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, February 23, 2022

Grant Amount Adjustments

| New Construction | SFP Regulation Section | Adjusted Grant Per Pupil Effective 1-1-21 | Adjusted Grant Per Pupil Effective 1-1-22 |
|--|---------------------------------------|--|--|
| Elementary | 1859.71 | \$12,628 | \$14,623 |
| Middle | 1859.71 | \$13,356 | \$15,466 |
| High | 1859.71 | \$16,994 | \$19,679 |
| Special Day Class – Severe | 1859.71.1 | \$35,484 | \$41,090 |
| Special Day Class – Non-Severe | 1859.71.1 | \$23,731 | \$27,480 |
| Automatic Fire Detection/Alarm System – Elementary | 1859.71.2 | \$15 | \$17 |
| Automatic Fire Detection/Alarm System – Middle | 1859.71.2 | \$20 | \$23 |
| Automatic Fire Detection/Alarm System – High | 1859.71.2 | \$34 | \$39 |
| Automatic Fire Detection/Alarm System – Special Day Class – Severe | 1859.71.2 | \$63 | \$73 |
| Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe | 1859.71.2 | \$45 | \$52 |
| Automatic Sprinkler System – Elementary | 1859.71.2 | \$212 | \$245 |
| Automatic Sprinkler System – Middle | 1859.71.2 | \$252 | \$292 |
| Automatic Sprinkler System – High | 1859.71.2 | \$262 | \$303 |
| Automatic Sprinkler System – Special Day Class – Severe | 1859.71.2 | \$668 | \$774 |
| Automatic Sprinkler System – Special Day Class – Non-Severe | 1859.71.2 | \$448 | \$519 |

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, February 23, 2022

Grant Amount Adjustments

| Modernization | SFP Regulation Section | Adjusted Grant Per Pupil Effective 1-1-21 | Adjusted Grant Per Pupil Effective 1-1-22 |
|--|---------------------------------------|--|--|
| Elementary | 1859.78 | \$4,808 | \$5,568 |
| Middle | 1859.78 | \$5,085 | \$5,888 |
| High | 1859.78 | \$6,658 | \$7,710 |
| Special Day Class - Severe | 1859.78.3 | \$15,325 | \$17,746 |
| Special Day Class – Non- Severe | 1859.78.3 | \$10,253 | \$11,873 |
| State Special School – Severe | 1859.78 | \$25,543 | \$29,579 |
| Automatic Fire Detection/Alarm System – Elementary | 1859.78.4 | \$156 | \$181 |
| Automatic Fire Detection/Alarm System – Middle | 1859.78.4 | \$156 | \$181 |
| Automatic Fire Detection/Alarm System – High | 1859.78.4 | \$156 | \$181 |
| Automatic Fire Detection/Alarm System – Special Day Class – Severe | 1859.78.4 | \$430 | \$498 |
| Automatic Fire Detection/Alarm System – Special Day Class – Non- Severe | 1859.78.4 | \$288 | \$334 |
| Over 50 Years Old – Elementary | 1859.78.6 | \$6,680 | \$7,735 |
| Over 50 Years Old – Middle | 1859.78.6 | \$7,065 | \$8,181 |
| Over 50 Years Old – High | 1859.78.6 | \$9,248 | \$10,709 |
| Over 50 Years Old – Special Day Class – Severe | 1859.78.6 | \$21,291 | \$24,655 |
| Over 50 Years Old – Special Day Class – Non-Severe | 1859.78.6 | \$14,237 | \$16,486 |
| Over 50 Years Old – State Special Day School – Severe | 1859.78.6 | \$35,483 | \$41,089 |

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, February 23, 2022

Grant Amount Adjustments

| New Construction / Modernization / Facility Hardship / Seismic Mitigation / Joint Use | SFP Regulation Section | Adjusted Grant Amount Effective 1-1-21 | Adjusted Grant Amount Effective 1-1-22 |
|--|---|---|---|
| Therapy/Multipurpose Room/Other (per square foot) | 1859.72 1859.73.2 1859.77.3 1859.82.1 1859.82.2 1859.125 1859.125.1 | \$207 | \$240 |
| Toilet Facilities (per square foot) | 1859.72 1859.73.2 1859.82.1 1859.82.2 1859.125 1859.125.1 | \$371 | \$430 |
| Portable Therapy/Multipurpose Room/Other (per square foot) | 1859.72 1859.73.2 1859.77.3 1859.82.1 1859.125 1859.125.1 | \$47 | \$54 |
| Portable Toilet Facilities (per square foot) | 1859.72 1859.73.2 1859.82.1 1859.125 1859.125.1 | \$120 | \$139 |

| New Construction Only | SFP Regulation Section | Adjusted Grant Amount Effective 1-1-21 | Adjusted Grant Amount Effective 1-1-22 |
|--|---------------------------------------|---|---|
| Parking Spaces (per stall) | 1859.76 | \$16,059 | \$18,596 |
| General Site Grant (per acre for additional acreage being acquired) | 1859.76 | \$20,554 | \$23,801 |
| Project Assistance (for school district with less than 2,500 pupils) | 1859.73.1 | \$7,723 | \$8,943 |



Determination of Average State allowed amounts for Site Development Costs

| Elementary Schools | | | Original | Inflation | 2009 Adjusted | Project | 2009 | |
|-------------------------|-----------|---------------|-----------------------|-----------|----------------------|----------------|------------------|------------------|
| District | Project # | Acres | OPSC Site Development | Factor | Site Development | Year | Cost/Acre | |
| Davis Jt Unified | 3 | 9.05 | \$532,282 | 38.4% | \$1,473,469 | 2004 | \$162,814 | |
| Dry Creek Jt Elem | 2 | 8.5 | \$516,347 | 46.2% | \$1,509,322 | 2002 | \$177,567 | |
| Dry Creek Jt Elem | 5 | 11.06 | \$993,868 | 20.1% | \$2,387,568 | 2006 | \$215,874 | |
| Elk Grove Unified | 5 | 12.17 | \$556,011 | 48.2% | \$1,648,316 | 2001 | \$135,441 | |
| Elk Grove Unified | 10 | 11 | \$690,120 | 48.2% | \$2,045,888 | 2001 | \$185,990 | |
| Elk Grove Unified | 11 | 10 | \$702,127 | 48.2% | \$2,081,483 | 2001 | \$208,148 | |
| Elk Grove Unified | 14 | 10 | \$732,837 | 46.2% | \$2,142,139 | 2002 | \$214,214 | |
| Elk Grove Unified | 16 | 9.86 | \$570,198 | 46.2% | \$1,666,733 | 2002 | \$169,040 | |
| Elk Grove Unified | 17 | 10 | \$542,662 | 46.2% | \$1,586,243 | 2002 | \$158,624 | |
| Elk Grove Unified | 20 | 10 | \$710,730 | 43.2% | \$2,034,830 | 2003 | \$203,483 | |
| Elk Grove Unified | 25 | 10 | \$645,923 | 38.4% | \$1,788,052 | 2004 | \$178,805 | |
| Elk Grove Unified | 28 | 10.03 | \$856,468 | 24.4% | \$2,130,974 | 2005 | \$212,460 | |
| Elk Grove Unified | 39 | 9.91 | \$1,007,695 | 20.1% | \$2,420,785 | 2006 | \$244,277 | |
| Folsom-Cordova Unified | 1 | 9.79 | \$816,196 | 20.1% | \$1,960,747 | 2006 | \$200,281 | |
| Folsom-Cordova Unified | 4 | 7.5 | \$455,908 | 46.2% | \$1,332,654 | 2002 | \$177,687 | |
| Folsom-Cordova Unified | 5 | 8 | \$544,213 | 46.2% | \$1,590,776 | 2002 | \$198,847 | |
| Folsom-Cordova Unified | 8 | 8.97 | \$928,197 | 11.2% | \$2,063,757 | 2007 | \$230,073 | |
| Galt Jt Union Elem | 2 | 10.1 | \$1,033,044 | 38.4% | \$2,859,685 | 2004 | \$283,137 | |
| Lincoln Unified | 1 | 9.39 | \$433,498 | 46.2% | \$1,267,148 | 2002 | \$134,947 | |
| Lodi Unified | 3 | 11.2 | \$555,999 | 46.2% | \$1,625,228 | 2002 | \$145,110 | |
| Lodi Unified | 10 | 11.42 | \$1,245,492 | 46.2% | \$3,640,669 | 2002 | \$318,798 | |
| Lodi Unified | 19 | 9.93 | \$999,164 | 11.2% | \$2,221,545 | 2007 | \$223,721 | |
| Lodi Unified | 22 | 10 | \$1,416,212 | 7.7% | \$3,051,426 | 2008 | \$305,143 | |
| Natomas Unified | 6 | 8.53 | \$685,284 | 46.2% | \$2,003,138 | 2002 | \$234,834 | |
| Natomas Unified | 10 | 9.83 | \$618,251 | 43.2% | \$1,770,061 | 2003 | \$180,067 | |
| Natomas Unified | 12 | 9.61 | \$735,211 | 24.4% | \$1,829,275 | 2005 | \$190,351 | |
| Rocklin Unified | 8 | 10.91 | \$593,056 | 46.2% | \$1,733,548 | 2002 | \$158,895 | |
| Stockton Unified | 1 | 12.66 | \$1,462,232 | 7.7% | \$3,150,582 | 2008 | \$248,861 | |
| Stockton Unified | 2 | 10.5 | \$781,675 | 43.2% | \$2,237,946 | 2003 | \$213,138 | |
| Stockton Unified | 6 | 12.48 | \$1,136,704 | 20.1% | \$2,730,703 | 2006 | \$218,806 | |
| Tracy Jt Unified | 4 | 10 | \$618,254 | 46.2% | \$1,807,204 | 2002 | \$180,720 | |
| Tracy Jt Unified | 10 | 10 | \$573,006 | 38.4% | \$1,586,202 | 2004 | \$158,620 | |
| Washington Unified | 1 | 8 | \$446,161 | 46.2% | \$1,304,163 | 2002 | \$163,020 | 2022 |
| Washington Unified | 4 | 10.76 | \$979,085 | 7.7% | \$2,109,575 | 2008 | \$196,057 | Adjusted Value |
| Totals | | 341.16 | | | \$68,791,833 | Average | \$201,641 | \$314,657 |
| Middle and High Schools | | | Original | Inflation | 2009 Adjusted | Project | 2009 | |
| District | Project # | Acres | OPSC Site Development | Factor | Site Development | Year | Cost/Acre | |
| Western Placer Unified | 4 | 19.3 | \$5,973,312 | 24.4% | \$7,431,085 | 2005 | \$385,030 | |
| Roseville City Elem | 2 | 21.6 | \$1,780,588 | 48.2% | \$2,639,311 | 2000 | \$122,190 | |
| Elk Grove Unified | 4 | 66.2 | \$8,659,494 | 48.2% | \$12,835,704 | 2000 | \$193,893 | |
| Elk Grove Unified | 13 | 76.4 | \$9,791,732 | 48.2% | \$14,513,986 | 2001 | \$189,974 | |
| Elk Grove Unified | 18 | 84.3 | \$13,274,562 | 43.2% | \$19,002,626 | 2003 | \$225,417 | |
| Grant Jt Union High | 2 | 24 | \$2,183,840 | 48.2% | \$3,237,039 | 2000 | \$134,877 | |
| Center Unified | 1 | 21.2 | \$1,944,310 | 46.2% | \$2,841,684 | 2002 | \$134,042 | |
| Lodi Unified | 2 | 13.4 | \$1,076,844 | 46.2% | \$1,573,849 | 2002 | \$117,451 | |
| Lodi Unified | 6 | 13.4 | \$2,002,164 | 46.2% | \$2,926,240 | 2002 | \$218,376 | |
| Galt Jt Union Elem | 1 | 24.9 | \$2,711,360 | 46.2% | \$3,962,757 | 2002 | \$159,147 | |
| Tahoe Truckee Unified | 2 | 24 | \$2,752,632 | 43.2% | \$3,940,412 | 2003 | \$164,184 | |
| Davis Unified | 5 | 23.3 | \$3,814,302 | 43.2% | \$5,460,199 | 2003 | \$234,343 | |
| Woodland Unified | 3 | 50.2 | \$8,664,700 | 46.2% | \$12,663,792 | 2002 | \$252,267 | |
| Sacramento City Unified | 1 | 35.2 | \$4,813,386 | 46.2% | \$7,034,949 | 2002 | \$199,856 | |
| Lodi Unified | 4 | 47 | \$7,652,176 | 46.2% | \$11,183,950 | 2002 | \$237,956 | |
| Stockton Unified | 3 | 49.1 | \$8,959,088 | 43.2% | \$12,824,996 | 2003 | \$261,202 | |
| Natomas Unified | 11 | 38.7 | \$3,017,002 | 38.4% | \$4,175,850 | 2004 | \$107,903 | |
| Rocklin Unified | 11 | 47.1 | \$11,101,088 | 24.4% | \$13,810,282 | 2005 | \$293,212 | 2022 |
| Totals | | 679.3 | | | \$142,058,711 | Average | \$209,125 | \$296,030 |
| Middle Schools: | | 260.7 | | | \$49,447,897 | Middle | \$189,704 | \$296,030 |
| High Schools: | | 418.6 | | | \$92,610,814 | High | \$221,217 | \$345,206 |

Note 8 - Long-Term Liabilities Other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

| | Balance July 1, 2020 | Additions | Deductions | Balance June 30, 2021 | Due in One Year |
|------------------------------------|-------------------------|----------------------|------------------------|--------------------------|---------------------|
| General obligation bonds | \$ 58,263,237 | \$ 53,778 | \$ (60,000) | \$ 58,257,015 | \$ 400,000 |
| Unamortized premium on bonds | 4,151,471 | - | (165,848) | 3,985,623 | - |
| Unamortized discount on bonds | (137,295) | - | 6,435 | (130,860) | - |
| Certificates of participation | 25,375,000 | 15,115,000 | (11,610,000) | 28,880,000 | - |
| Textbook purchase agreement | - | 1,076,278 | (351,679) | 724,599 | 358,712 |
| Compensated absences | 519,000 | 22,947 | - | 541,947 | - |
| CalSTRS early retirement incentive | 2,433,299 | 728,782 | (440,360) | 2,721,721 | 521,462 |
| Total | \$ 90,604,712 | \$ 16,996,785 | \$ (12,621,452) | \$ 94,980,045 | \$ 1,280,174 |

Payments on the General Obligation Bonds will be made by the Bond Interest and Redemption Fund with local revenues. Payments on the Certificates of Participation are made by the COP Debt Service Fund. Compensated absences will be paid by the fund for which the employee worked. Early retirement incentives and the textbook purchase agreement are paid by the General Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

| Bond | Issue Date | Maturity Date | Interest Rate | Original Issue | Bonds Outstanding July 1, 2020 | Issued | Accreted | Redeemed | Bonds Outstanding June 30, 2021 |
|-------------------|------------|---------------|---------------|----------------|--------------------------------|-------------|------------------|--------------------|---------------------------------|
| 2012 Series A | 4/30/14 | 2039 | 4.0-8.0% | \$ 2,498,086 | \$ 2,668,237 | \$ - | \$ 53,778 | \$ (55,000) | \$ 2,667,015 |
| 2012 Series 2015B | 10/14/15 | 2042 | 3.95-5.0% | 10,740,000 | 10,740,000 | - | - | (5,000) | 10,735,000 |
| 2012 Series 2016C | 5/25/16 | 2050 | 3.0-4.0% | 29,690,000 | 29,160,000 | - | - | - | 29,160,000 |
| 2012 Series 2017D | 6/27/17 | 2047 | 3.125-5.25% | 5,695,000 | 5,695,000 | - | - | - | 5,695,000 |
| 2012 Series 2019E | 11/21/19 | 2050 | 4.0% | 10,000,000 | 10,000,000 | - | - | - | 10,000,000 |
| | | | | | <u>\$ 58,263,237</u> | <u>\$ -</u> | <u>\$ 53,778</u> | <u>\$ (60,000)</u> | <u>\$ 58,257,015</u> |