



Sequoia Union Board of Trustees Regular Board Meeting May 12, 2022 at 6:00 p.m.

A regular meeting of the Board of the Sequoia Union Elementary School will be held at 23958 Avenue 324, Lemon Cove, CA. ***Please note those in attendance will need to follow physical distancing and wear a mask if unvaccinated.***

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the school office at (559) 564-2106 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District office located at 23958 Ave. 324, Lemon Cove, California during normal business hours and on the website at <https://www.sequoiaunion.org/>

CALL TO ORDER at 6:00 pm

- 1. FLAG SALUTE**
- 2. APPROVAL OF [AGENDA](#)**
- 3. COMMENTS FROM THE PUBLIC**

Board Policy #9323 allows each individual speaker three minutes for public comment. The public may choose to address the board on any non agenda item at this time, or on an agendized item at this time or at the time of the items discussion. Before making a comment, please gain recognition from the Chair and direct your comments through the Chair. Due to COVID-19, if you wish to submit a comment virtually you may do so online at <https://bit.ly/SUpubliccomment>. Comments must be submitted one hour prior to the scheduled meeting opening to ensure they will be read. The same requirements relating to the three minute limit apply to written comments also. Comments submitted after the opening of the meeting, but before adjournment will be recorded in the minutes.

- 4. PUBLIC HEARING**
 - 4.1: [2022 DEVELOPER FEE JUSTIFICATION STUDY](#)**
 - [SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT](#)**



5. **SEQUOIA UNION BOARD OF TRUSTEES VACANCY**
 - 5.1 [Board of Trustees Candidate Application Packets](#)
 - 5.2 [Interview of Candidates](#)
 - 5.3 [Questions by Candidates to the Board](#)
 - 5.4 [New Board Member takes Oath of Office](#)
6. **DISCUSSION & REPORTS**
 - 6.1 [Superintendent Report](#)
 - 6.2 [Office Flood Reconstruction Report](#)
 - 6.3 School Farm Report
 - 6.4 [Parents Guild Report](#)
 - 6.5 [TCOE Review of 2021-22 Second Interim Report](#)
 - 6.6 Business Report
7. **CONSENT ACTION ITEMS**
 - 7.1 [Budget Report District](#)
 - 7.2 [Budget Report Charter](#)
 - 7.3 [Cafeteria Report](#)
 - 7.4 [Enrollment Report Charter](#)
 - 7.5 [Enrollment Report District](#)
 - 7.6 [Payroll Report](#)
 - 7.7 [Vendor Payment Report](#)
8. **OTHER ACTION ITEMS**
 - 8.1 [Approve Minutes of the February 10, 2022 Regular Board Meeting](#)
 - 8.2 [Approve Minutes of the March 10, 2022 Regular Board Meeting](#)
 - 8.3 Approve Minutes of the April 7, 2022 Regular Board Meeting
 - 8.4 [Approve Minutes of the April 7, 2022 Special Board Meeting](#)
 - 8.5 [Approve Minutes of the April 28, 2022 Special Board Meeting](#)
 - 8.6 [Approve the A.B. 361 "State of Emergency" Teleconferencing Provisions for the Brown Act](#)
 - 8.7 [Approve the Interdistrict Transfers IN](#)
 - 8.8 [Approve Board Resolution 2021-22-12 - 2022 Developer Fee Justification Study](#)
 - 8.9 [Approve Cafeteria Aide Job Description](#)
 - 8.10 [Approve Cafeteria Manager Job Description](#)



8.11 [Approve Deemed Obsolete Items List for Disposal](#)

8.12 [Approve Board Resolution 2021-22-11 Specification of the Governing Board Member Elections](#)

9. ORGANIZATIONAL BUSINESS

9.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings

10. CLOSED SESSION

10.1 GOVERNMENT CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR
AGENCY REPRESENTATIVE: Superintendent-Principal. EMPLOYEE ORGANIZATION: S.E.T.A..
UNREPRESENTED EMPLOYEES: Sequoia Union Classified Staff.

10.2 GOVERNMENT CODE SECTION 54957: PUBLIC EMPLOYEE PERFORMANCE
EVALUATION: Title - Superintendent-Principal

11. ADJOURNMENT



SEQUOIA UNION | ELEMENTARY SCHOOL

**4. PUBLIC HEARING: 4.1: 2022 DEVELOPER FEE JUSTIFICATION STUDY
SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**

APRIL 2022



2022 DEVELOPER FEE JUSTIFICATION STUDY SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

MR. KEN HORN,
SUPERINTENDENT

SCHOOLWORKS, INC.
8700 Auburn Folsom Rd., #200
Granite Bay, CA 95746

PHONE: 916-733-0402
WWW.SCHOOLWORKSGIS.COM

TABLE OF CONTENTS

Executive Summary	1
Background.....	2
Purpose and Intent	3
Burden Nexus	3
Cost Nexus.....	3
Benefit Nexus	3
Enrollment and Impacts.....	4
Student Generation Factor.....	5
New Residential Development Projections.....	6
Existing Facility Capacity	7
Classroom Loading Standards	7
Existing Facility Capacity	8
Unhoused Students by State Housing Standards	9
Calculation of Development's Fiscal Impact on Schools	10
Reconstruction/Modernization Costs	10
Impact of Residential Development.....	12
Impact of Other Residential Development.....	13
Impact of Commercial/Industrial Development.....	13
Employees per Square Foot of Commercial Development	14
Students per Employee.....	14
School Facilities Cost per Student.....	15
Residential Offset.....	15
Net Cost per Square Foot.....	16
Verifying the Sufficiency of the Development Impact	16
District Map	17
Conclusion	18
Burden Nexus	18
Cost Nexus.....	18
Benefit Nexus.....	18

Appendices

- SAB 50-01 - Enrollment Certification/Projection
- Census Data
- Use of Developer Fees
- Site Development Costs
- Index Adjustment on the Assessment for Development – State Allocation Board Meeting of February 23, 2022
- Annual Adjustment to School Facility Program Grants

Executive Summary

This Developer Fee Justification Study demonstrates that the Sequoia Union Elementary School District requires its share of the full statutory impact fee to accommodate impacts from development activity.

A fee of \$4.08 per square foot for residential construction and a fee of \$0.66 per square foot for commercial/industrial construction is currently assessed on applicable permits pulled in the District. The new fee amounts are **\$4.79** per square foot for residential construction and **\$0.78*** per square foot for commercial/industrial construction. This proposed increase represents \$0.71 per square foot and \$0.12 per square foot for residential and commercial/industrial construction, respectively. The District's share of the developer fees is 60%.

The following table shows the impacts of the new fee amounts:

Table 1
Sequoia Union Elementary SD
Developer Fee Collection Rates

Totals	<u>Previous</u>	<u>New</u>	<u>Change</u>
Residential	\$4.08	\$4.79	\$0.71
Commercial/Ind.	\$0.66	\$0.78	\$0.12
District Share:	60.00%		
Net Impact	<u>Previous</u>	<u>New</u>	<u>Change</u>
Residential	\$2.45	\$2.87	\$0.42
Commercial/Ind.	\$0.40	\$0.47	\$0.07

*except for Rental Self Storage facilities in which a fee of \$0.12 per square foot is justified.

The total projected number of housing units to be built over the next five years is 30. The average square feet per unit is 1,744. This Study demonstrates a need of \$8.03 per square foot for residential construction.

Background

Education Code Education Code Section 17620 allows school districts to assess fees on new residential and commercial construction within their respective boundaries. These fees can be collected without special city or county approval, to fund the construction of new school facilities necessitated by the impact of residential and commercial development activity. In addition, these fees can also be used to fund the reconstruction of school facilities to accommodate students generated from new development projects. Fees are collected immediately prior to the time of the issuance of a building permit by the city or the County.

The impact of new developments result in the need for either additional or modernization of school facilities to house the students generated. Because of the high cost associated with school facility projects and the District's limited budget, outside funding sources are required for school projects. State and local funding sources for the construction and/or reconstruction of school facilities are limited.

The authority cited in Education Code Section 17620 states in part "... the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities." The legislation originally established the maximum fee rates at \$1.50 per square foot for residential construction and \$0.25 per square foot for commercial/industrial construction. Government Code Section 65995 provides for an inflationary increase in the fees every two years based on the changes in the Class B construction index. As a result of these adjustments, the fees authorized by Education Code 17620 are currently **\$4.79** per square foot of residential construction and **\$0.78** per square foot of commercial or industrial construction.

Purpose and Intent

Prior to levying developer fees, a district must demonstrate and document that a reasonable relationship exists between the need for new or reconstructed school facilities and residential, commercial and industrial development. The justification for levying fees is required to address three basic links between the need for facilities and new development. These links or nexus are:

Burden Nexus: A district must identify the number of students anticipated to be generated by residential, commercial and industrial development. In addition, the district shall identify the school facility and cost impact of these students.

Cost Nexus: A district must demonstrate that the fees to be collected from residential, commercial and industrial development will not exceed the cost of providing school facilities for the students to be generated from the development.

Benefit Nexus: A district must show that the construction or reconstruction of school facilities to be funded by the collection of developer fees will benefit the students generated by residential, commercial and industrial development.

The purpose of this Study is to document if a reasonable relationship exists between residential, commercial and industrial development and the need for new and/or modernized facilities in the Sequoia Union Elementary School District.

Following in this Study will be figures indicating the current enrollment and the projected development occurring within the attendance boundaries of the Sequoia Union Elementary School District. The projected students will then be loaded into existing facilities to the extent of available space. Thereafter, the needed facilities will be determined and an estimated cost will be assigned. The cost of the facilities will then be compared to the area of residential, commercial and industrial development to determine the amount of developer fees justified.

Enrollment Projections

In 2021/2022 the District's total enrollment (CBEDS) was 351 students. The enrollment by grade level is shown here in Table 2.

Table 2

**Sequoia Union Elementary SD
CURRENT ENROLLMENT**

Grade	2021/22
TK/K	18
1	39
2	39
3	41
4	43
5	42
6	42
<hr/>	
TK-6 Total	264
7	50
8	37
<hr/>	
7-8 Total	87
<hr/>	
TK-8 Total	351

This data will be the basis for the enrollment impacts which will be presented later after a review of the development projections and the student generation factors.

Student Generation Factor

In determining the impact of new development, the District is required to show how many students will be generated from the new developments. In order to ensure that new development is paying only for the impact of those students that are being generated by new homes and businesses, the student generation factor is applied to the number of new housing units to determine development-related impacts.

The student generation factor identifies the number of students per housing unit and provides a link between residential construction projects and projections of enrollment. The State-wide factor used by the Office of Public School Construction is 0.50 for grades TK-8. For the purposes of this Study we will use the local factors to determine the students generated from new housing developments. This was done by comparing the number of housing units in the school district to the number of students in the school district as of the 2020 Census. Table 3 shows the student generation factors for the various grade groupings.

Table 3

**Sequoia Union Elementary SD
STUDENT GENERATION FACTORS**

<u>Grades</u>	<u>Students per Household</u>
TK-6	0.3954
7-8	0.0774
Total	0.4728

When using the Census data to determine the average district student yield rate, it is not possible to determine which students were living in multi-family units versus single family units. Therefore, only the total average yield rate is shown. The Census data does indicate that **77.9%** of the total housing units within the district boundaries are single family units. It is reasonable to assume that the construction of new housing units would be similar to the current housing stock, which was confirmed by the various planning departments within the school district boundaries, and therefore the overall student generation rate will be used to determine student yields from the projected developments.

New Residential Development Projections

The Sequoia Union Elementary School District has experienced an average new residential construction rate of approximately 6 units per year over the past four years. This was determined by reviewing the residential permits pulled and school development impact fees paid to the District. After contacting the planning departments within the school district boundaries, it was determined that the residential construction rate over the next five years will average 6 units per year. Projecting the average rate forward, we would expect that 30 units of residential housing will be built within the District boundaries over the next five years.

To determine the impact of residential development, a student projection is done. Applying the student generation factor of 0.4728 to the projected 30 units of residential housing, we expect that 14 students will be generated from the new residential construction over the next five years. This includes 12 elementary school students and 2 middle school students.

The following table shows the projected impact of new development. The students generated by development will be utilized to determine the facility cost impacts to the school district.

Table 4

Sequoia Union Elementary SD FIVE YEAR DEVELOPMENT IMPACT ANALYSIS

<u>Grades</u>	<u>Current Enrollment</u>	<u>Development Projection</u>	<u>Projected Enrollment</u>
TK to 6	264	12	276
7 to 8	87	2	89
Totals	351	14	365

Existing Facility Capacity

To determine the need for additional school facilities, the capacity of the existing facilities must be identified and compared to current and anticipated enrollments. The District's existing building capacity will be calculated using the State classroom loading standards shown in Table 6. The following types of "support-spaces" necessary for the conduct of the District's comprehensive educational program, are not included as "teaching stations," commonly known as "classrooms" to the public:

Table 5

List of Core and Support Facilities

Library	Resource Specialist
Multipurpose Room	Gymnasium
Office Area	Lunch Room
Staff Workroom	P.E. Facilities

Because the District requires these types of support facilities as part of its existing facility and curriculum standards at its schools, new development's impact must not materially or adversely affect the continuance of these standards. Therefore, new development cannot require that the District house students in these integral support spaces.

Classroom Loading Standards

The following maximum classroom loading-factors are used to determine teaching-station "capacity," in accordance with the State legislation and the State School Building Program. These capacity calculations are also used in preparing and filing the baseline school capacity statement with the Office of Public School Construction.

Table 6

State Classroom Loading Standards

TK/Kindergarten	25 Students/Classroom
1 st -3 rd Grades	25 Students/Classroom
4 th -6 th Grades	25 Students/Classroom
7 th -8 th Grades	27 Students/Classroom

Existing Facility Capacity

The State determines the baseline capacity by either loading all permanent teaching stations plus a maximum number of portables equal to 25% of the number of permanent classrooms or by loading all permanent classrooms and only portables that are owned or have been leased for over 5 years. As allowed by law and required by the State, facility capacities are calculated by identifying the number of teaching stations at each campus. All qualified teaching stations were included in the calculation of the capacities at the time the initial inventory was calculated. To account for activity and changes since the baseline was established in 1998/99, the student grants (which represent the seats added either by new schools or additions to existing schools) for new construction projects funded by OPSC have been added. Using these guidelines the District's current State calculated capacity is shown in Table 7.

Table 7

**Sequoia Union Elementary SD
Summary of Existing Facility Capacity**

<u>School Facility</u>	<u>Permanent Classrooms</u>	<u>Portable Classrooms</u>	<u>Chargeable Portables</u>	<u>Total Chargeable Classrooms</u>	<u>State Loading Factor</u>	<u>State Funded Projects</u>	<u>Total State Capacity</u>
Grades TK-6	10	3	1	11	25	50	325
Grades 7-8	0	3	2	2	27	54	108
Totals	10	6	3	13		104	433

OPSC Funded Projects

<u>Name</u>	<u>Project #</u>	<u>TK-6 Grants</u>	<u>7-8 Grants</u>	<u>Special Ed</u>	<u>CR</u>
Sequoia Elem	1	50	54	0	4

This table shows a basic summary of the form and procedures used by OPSC (Office of Public School Construction) to determine the capacity of a school district. There were a total of 10 permanent classrooms in the District when the baseline was established. In addition, there were 6 portable classrooms. However, OPSC regulations state that if the number of portables exceeds 25% of the permanent classrooms, then the maximum number of portables to be counted in the baseline capacity is 25% of the permanent classrooms. Therefore, the chart shows the chargeable portables as 3 which is 25% of the permanent classroom count. This results in a total classroom count of 13 and is referred to as the chargeable classrooms since it accounts for the fact that some of the portables were not included in the total. This is done to account for the fact that portables are typically considered to be temporary, especially when the total number exceeds 25% of the permanent classrooms.

To determine the total capacity based on State standards, the capacity of the chargeable classrooms are multiplied by the State loading standards and then the capacity of the projects completed since 1998/99 (when the baseline was established) are added based on the State funded new construction projects. As Table 7 shows, the total State capacity of the District facilities is 433 students.

Unhoused Students by State Housing Standards

This next table compares the facility capacity with the space needed to determine if there is available space for new students from the projected developments. The space needed was determined by reviewing the historic enrollments over the past four years along with the projected enrollment in five years to determine the number of seats needed to house the students within the existing homes. The seats needed were determined individually for each grade grouping. The projected enrollment in this analysis did not include the impact of any new housing units.

Table 8

Sequoia Union Elementary SD Summary of Available District Capacity

<u>School Facility</u>	<u>State Capacity</u>	<u>Space Needed</u>	<u>Available Capacity</u>
Grades TK-6	325	291	34
Grades 7-8	108	87	21
Totals	433	378	55

The District capacity of 433 is more than the space needed of 378, assuming the existing facilities remain in sufficient condition to maintain existing levels of service. The difference is 55 students.

Calculation of Development's Fiscal Impact on Schools

This section of the Study will demonstrate that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Sequoia Union Elementary School District. To the extent this relationship exists, the District is justified in levying developer fees as authorized by Education Code Section 17620.

Reconstruction/Modernization Costs

In addition to any new facilities needed, there is also a need to reconstruct or modernize existing facilities in order to maintain the existing levels of service as students from new development continue to arrive in the District's facilities. In order to generate capacity, it may also be necessary to reopen closed school facilities. Such reopening often requires reconstruction in order to provide the District's existing level of service. For purposes of this report, the analysis of modernization/reconstruction includes the possible reopening and refurbishing of closed or unused school facilities.

California has made a significant investment in school facilities through grants provided to help extend the useful life of public schools. The State's largest funding source for public school modernization projects, the School Facilities Program (SFP), requires a minimum local funding contribution of 40% of SFP-eligible costs. The State may provide up to 60% of the eligible costs at those times that State funding is available. However, SFP modernization grants frequently, if not usually, fall short of providing 60% of the actual costs for major modernizations. In the best cases, developer fees can help meet the District's required 40% local share. In many cases, developer fees may be necessary to supplement both the State's and the school district's contribution to a project.

Buildings generate eligibility for State reconstruction/modernization funding once they reach an age of 25 years old for permanent buildings and 20 years old for portables.

The usable life of school facilities is an important consideration in determining district facility needs into the future. The specific time when the projected residential developments will be built cannot be precisely predicted. Some new homes may be immediately occupied by families with school aged children, while others may be immediately occupied who will have school-aged children in five to ten years. As a result of these variables, for each new home, the District must be prepared to house the students residing there for an extended period of time. Students generated by the next five years of development will need to be

accommodated in District schools for a significant amount of time that could exceed twenty years. Thus, the District will need to ensure that it has facilities in place for future decades.

As evidenced by the State Building program's use of the criteria that buildings older than twenty-five years (and portables older than twenty years) are eligible for modernization funds, school buildings require reconstruction/modernization to remain in use for students beyond the initial twenty to twenty-five years of life of those buildings. To the extent that the District has buildings older than twenty to twenty-five years old, the point will be reached without reconstruction/modernization that those buildings will no longer be able to provide the existing level of service to students, and may, in some circumstances, need to be closed entirely for health and safety reasons. However, because of the new development, reconstruction/modernization must occur in order to have available school housing for the new students from development.

The following table shows the District's eligibility for modernization/reconstruction funding in the State Building Program.

Table 9

Modernization Project Needs

<u>School</u>	<u>Elem</u>	<u>Middle</u>	<u>Spec Ed</u>	<u>State Funding</u>	<u>District Share</u>	<u>Project Total</u>
Sequoia Elem	177	14	0	\$1,177,297	\$784,864	\$1,962,161

Table 10

New Development Share of Modernization Costs

<u>Grade</u>	<u>Eligible Modernization Grants</u>	<u>New Development</u>		
	<u>Grants</u>	<u>Students</u>	<u>\$/Student</u>	<u>Amount</u>
TK-6	177	12	\$29,770	\$357,240
7-8	14	2	\$31,562	\$63,124
Totals	191	14		\$420,364

**Includes students from new developments not housed in new facilities.
Amounts based on State OPSC budgets for new construction projects.**

This data is used to show that there are significant needs within the school District to invest in its existing facilities. Without modernizing its schools, the District could be forced to begin closing some of its buildings and schools.

To accurately account for the amount of the modernization projects attributed to the impact of new developments, only the students from new developments that were not already housed in new facilities are included in the net needs for modernization projects. As can be seen in the charts, the net modernization needs due to new development impacts are much less than the total District modernization needs.

Impact of New Residential Development

This next table compares the development-related enrollment to the available district capacity for each grade level and then multiplies the unhoused students by the new school construction costs to determine the total school facility costs related to the impact of new residential housing developments.

The modernization needs are included for the students not housed in new facilities but who would be housed in existing facilities that are eligible for and need to be modernized to provide adequate housing and to maintain the existing level of service for the students generated by development.

Table 11

Sequoia Union Elementary SD Summary of Residential Impact

<u>School Facility</u>	<u>Development Projection</u>	<u>Available Space</u>	<u>Net Unhoused</u>	<u>Construction Cost Per Student</u>	<u>Total Facility Costs</u>
Elementary	12	34	0	\$29,770	\$0
Middle	2	21	0	\$31,562	\$0
Site Purchase: 0.0 acres					\$0
Site Development:					\$0
New Construction Needs:					\$0
Modernization Needs:					\$420,364
TOTAL NEEDS:					\$420,364
Average cost per student:					\$30,026
Total Residential Sq Ft:					52,320
Residential Fee Justified:					\$8.03

The total need for school facilities based solely on the impact of the 30 new housing units projected over the next five years totals \$420,364. To determine the impact per square foot of residential development, this amount is divided by the total square feet of the projected developments. As calculated from the historic Developer Fee Permits, the average size home built has averaged 1,744 square feet. The total area for 30 new homes would therefore be 52,320 square feet. The total residential fee needed to be able to collect \$420,364 would be **\$8.03** per square foot.

Impact of Other Residential Development

In addition to new residential development projects that typically include new single family homes and new multi-family units, the District can also be impacted by additional types of new development projects. These include but are not limited to redevelopment projects, additions to existing housing units, and replacement of existing housing units with new housing units.

These development projects are still residential projects and therefore it is reasonable to assume they would have the same monetary impacts per square foot as the new residential development projects. However, the net impact is reduced due to the fact that there was a previous residential building in its place. Therefore, the development impact fees should only be charged for other residential developments if the new building(s) exceed the square footage area of the previous building(s). If the new building is larger than the existing building, then it is reasonable to assume that additional students could be generated by the project. The project would only pay for the development impact fees for the net increase in assessable space generated by the development project. Education Code allows for an exemption from development impacts fees for any additions to existing residential structures that are 500 square feet or less.

Impact of Commercial/Industrial Development

There is a correlation between the growth of commercial/industrial firms/facilities within a community and the generation of school students within most business service areas. Fees for commercial/industrial can only be imposed if the residential fees will not fully mitigate the cost of providing school facilities to students from new development.

The approach utilized in this section is to apply statutory standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial/industrial development projects on the District. Many of the factors used in this analysis were taken from the U.S.

Census, which remains the most complete and authoritative source of information on the community in addition to the “1990 SanDAG Traffic Generators Report”.

Employees per Square Foot of Commercial Development

Results from a survey published by the San Diego Association of Governments “1990 San DAG Traffic Generators” are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. The average number of workers per 1,000 square feet of area ranges from 0.06 for Rental Self Storage to 4.79 for Standard Commercial Offices. The generation factors from that report are shown in the following table.

Table 12

Commercial/Industrial Category	Average Square Foot Per Employee	Employees Per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Commercial Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report

Students per Employee

The number of students per employee is determined by using the 2015-2019 American Community Survey 5-Year Estimates for the District. There were 643 employees and 736 homes in the District. This represents a ratio of 0.8736 employees per home.

There were 348 school age children attending the District in 2019. This is a ratio of 0.5412 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (17.9%), because only those employees living in the District will impact the District's school facilities with their children. The net ratio of students per employee in the District is 0.0969.

School Facilities Cost per Student

Facility costs for housing commercially generated students are the same as those used for residential construction. The cost factors used to assess the impact from commercial development projects are contained in Table 11.

Residential Offset

When additional employees are generated in the District as a result of new commercial/industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.06 for rental self storage to a high of 4.79 for office building).
- Percentage of employees that worked in their community of residence (17.9 percent).
- Housing units per employee (1.1446). This was derived from the 2015-2019 American Community Survey 5-Year Estimates data for the District, which indicates there were 643 employees, and the 2015-2019 American Community Survey 5-Year Estimates data for the District, which indicates there were 736 housing units.
- Percentage of employees that will occupy new housing units (75 percent).
- Average square feet per dwelling unit (1,744).
- Residential fee charged by the District (\$2.87 (60% of \$4.79) per square foot).
- Average cost per student was determined in Table 11.

The following table shows the calculation of the school facility costs generated by a square foot of new commercial/industrial development for each category of development.

Table 13

**Sequoia Union Elementary SD
Summary of Commercial and Industrial Uses**

Type	Employees per 1,000 Sq. Ft.	Students per Employee	Students per 1,000 Sq. Ft.	Average Cost per Student	Cost per Sq. Ft.	Residential offset per Sq. Ft.	Net Cost per Sq. Ft.
Banks	2.83	0.0969	0.274	\$30,026	\$8.23	\$2.18	\$6.05
Community Shopping Centers	1.53	0.0969	0.148	\$30,026	\$4.45	\$1.18	\$3.27
Neighborhood Shopping Centers	2.71	0.0969	0.263	\$30,026	\$7.88	\$2.08	\$5.80
Industrial Business Parks	3.52	0.0969	0.341	\$30,026	\$10.24	\$2.71	\$7.53
Industrial Parks	1.35	0.0969	0.131	\$30,026	\$3.93	\$1.04	\$2.89
Rental Self Storage	0.06	0.0969	0.006	\$30,026	\$0.17	\$0.05	\$0.12
Scientific Research & Development	3.04	0.0969	0.295	\$30,026	\$8.84	\$2.34	\$6.50
Lodging	1.13	0.0969	0.109	\$30,026	\$3.29	\$0.87	\$2.42
Standard Commercial Office	4.79	0.0969	0.464	\$30,026	\$13.93	\$3.68	\$10.25
Large High Rise Commercial Office	4.31	0.0969	0.418	\$30,026	\$12.54	\$3.32	\$9.22
Corporate Offices	2.69	0.0969	0.261	\$30,026	\$7.82	\$2.07	\$5.75
Medical Offices	4.27	0.0969	0.414	\$30,026	\$12.42	\$3.28	\$9.14

*Based on 1990 SanDAG Traffic Generator Report

Net Cost per Square Foot

Since the Districts share of the State Maximum Fee is now \$0.47 (60% of \$0.78) for commercial/industrial construction, the District is justified in collecting the maximum fee for all categories with the exception of Rental Self Storage. The District can only justify collection of \$0.12 per square foot of Rental Self Storage construction.

Verifying the Sufficiency of the Development Impact

Education Code Section 17620 requires districts to find that fee revenues will not exceed the cost of providing school facilities to the students generated by the development paying the fees. This section shows that the fee revenues do not exceed the impact of the new development.

The total need for school facilities resulting from new development totals \$420,364. The amount the District would collect over the five year period at the maximum rate of \$2.87 (60% of \$4.79) for residential and \$0.47 (60% of \$0.78) for commercial/industrial development would be as follows:

\$2.87 x 30 homes x 1,744 sq ft per home = \$150,158 for Residential

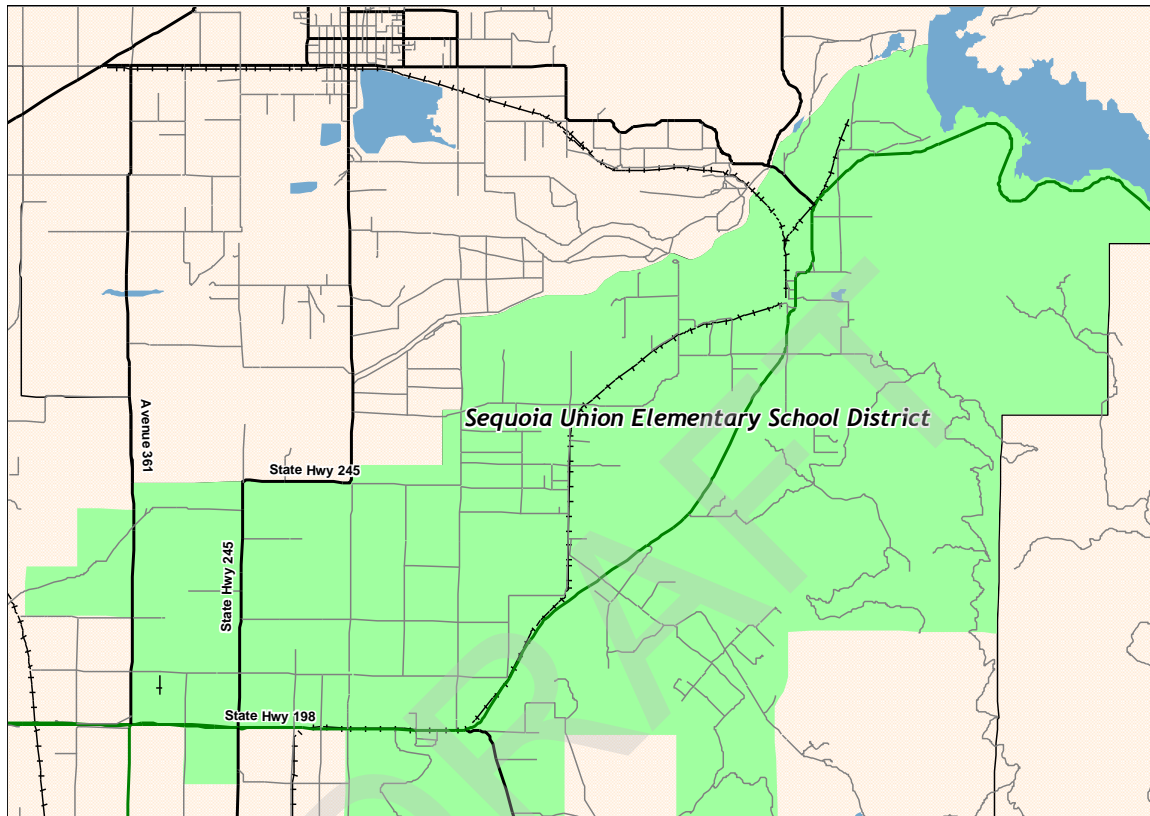
\$0.47 x 804 sq ft per year x 5 years = \$1,889 for Commercial/Industrial

Total projected 5 year income: \$152,047

The estimated income is less than the projected facility needs due to the impact of new development projects.

District Map

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



Conclusion

Based on the data contained in this Study, it is found that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Sequoia Union Elementary School District. The following three nexus tests required to show justification for levying fees have been met:

Burden Nexus: New residential development will generate an average of 0.4728 TK-8 grade students per unit. Because the District does not have adequate facilities for all the students generated by new developments, the District will need to build additional facilities and/or modernize/reconstruct the existing facilities in order to maintain existing level of services in which the new students will be housed.

Cost Nexus: The cost to provide new and reconstructed facilities is an average of \$8.03 per square foot of residential development. Each square foot of residential development will generate \$2.87 (60% of \$4.79) in developer fees resulting in a shortfall of \$5.16 per square foot.

Benefit Nexus: The developer fees to be collected by the Sequoia Union Elementary School District will be used for the provision of additional and reconstructed or modernized school facilities. This will benefit the students to be generated by new development by providing them with adequate educational school facilities.

The District's planned use of the fees received from development impacts will include the following types of projects, each of which will benefit students from new developments.

- 1) New Schools: When there is enough development activity occurring in a single area, the District will build a new school to house the students from new developments.
- 2) Additions to Existing Schools: When infill development occurs, the District will accommodate students at existing schools by building needed classrooms and/or support facilities such as cafeterias, restrooms, gyms and libraries as needed to increase the school capacity. Schools may also need upgrades of the technology and tele-communication systems to be able to increase their capacity.

- 3) Portable Replacement Projects: Some of the District's capacity is in temporary portables and therefore may not be included in the State's capacity calculations. These portables can be replaced with new permanent or modular classrooms to provide adequate space for students from new developments. These projects result in an increase to the facility capacity according to State standards. In addition, old portables that have reached the end of their life expectancy, will need to be replaced to maintain the existing level of service. These types of projects are considered modernization projects in the State Building Program. If development impacts did not exist, the old portables could be removed.
- 4) Modernization/Upgrade Projects: In many cases, students from new developments are not located in areas where new schools are planned to be built. The District plans to modernize or upgrade older schools to be equivalent to new schools so students will be housed in equitable facilities to those students housed in new schools. These projects may include updates to the building structures to meet current building standards, along with upgrades to the current fire and safety standards and any access compliance standards.

The District is requesting funding under the State School Building program for a new kindergarten building and for modernization of the existing facilities. The developer fees to be collected are planned to be used for the local share of these projects. The total amount to be collected is anticipated to be less than the funds needed and therefore the District will be requesting financial hardship assistance to cover the shortfall.

Per the District's agreement with the Exeter Unified School District, the elementary share of the developer fees collected is 60%. The reasonable relationship identified by these findings provides the required justification for the Sequoia Union Elementary School District to levy the maximum fees of **\$2.87 (60% of \$4.79)** per square foot for residential construction and **\$0.47 (60% of \$0.78)** per square foot for commercial/industrial construction, except for Rental Self Storage facilities in which a fee of **\$0.12** per square foot is justified as authorized by Education Code Section 17620.

Appendices

2022 Developer Fee Justification Study

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

SCHOOL DISTRICT Sequoia Union Elementary	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 72116
COUNTY Tulare	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)

☐ Modified Weighting (Fifth-Year Projection Only)

☐ 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)

30

Part H. District Student Yield Factor

(Fifth-Year Projection Only)

.472836

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
93	83	0	176

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.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

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					38	44	44	18
1					42	36	29	39
2					41	44	37	39
3					38	37	47	41
4					46	37	34	43
5					44	50	39	42
6					37	43	49	42
7					36	23	38	50
8					36	34	23	37
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					358	348	340	351

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

MEANS OF TRANSPORTATION TO WORK BY SELECTED CHARACTERISTICS



Note: This is a modified view of the original table produced by the U.S. Census Bureau.
This download or printed version may have missing information from the original table.

Sequoia Union Elementary School District, California			
Total			
Label	Estimate		Margin of Error
> Workers 16 years and over	643		±146
> EARNINGS IN THE PAST 12 MONTHS (IN 2019 INFLATIO			
> POVERTY STATUS IN THE PAST 12 MONTHS			
> Workers 16 years and over	643		±146
✓ Workers 16 years and over who did not work from home	614		±142
> TIME OF DEPARTURE TO GO TO WORK			
✓ TRAVEL TIME TO WORK			
Less than 10 minutes	2.4%		±2.7
10 to 14 minutes	15.5%		±6.4
15 to 19 minutes	15.5%		±7.8
20 to 24 minutes	20.2%		±7.0
25 to 29 minutes	7.2%		±4.0
30 to 34 minutes	16.0%		±6.5
35 to 44 minutes	6.2%		±4.5
45 to 59 minutes	7.5%		±4.8
60 or more minutes	9.6%		±5.3
Mean travel time to work (minutes)	N		N
✓ Workers 16 years and over in households	643		±146
✓ HOUSING TENURE			
Owner-occupied housing units	79.8%		±10.9
Renter-occupied housing units	20.2%		±10.9
✓ VEHICLES AVAILABLE			
No vehicle available	0.9%		±1.4
1 vehicle available	14.3%		±7.2
2 vehicles available	27.4%		±10.3

Table Notes

MEANS OF TRANSPORTATION TO WORK BY SELECTED CHARACTERISTICS

Survey/Program: American Community Survey

Year: 2019

Estimates: 5-Year

Table ID: S0802

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.

Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

When information is missing or inconsistent, the Census Bureau logically assigns an acceptable value using the response to a related question or questions. If a logical assignment is not possible, data are filled using a statistical process called allocation, which uses a similar individual or household to provide a donor value. The "Allocated" section is the number of respondents who received an allocated value for a particular subject.

2019 ACS data products include updates to several categories of the existing means of transportation question. For more information, see: [Change to Means of Transportation](#).

Occupation titles and their 4-digit codes are based on the Standard Occupational Classification (SOC). The Census occupation codes for 2018 and later years are based on the 2018 revision of the SOC. To allow for the creation of the multiyear tables, occupation data in the multiyear files (prior to data year 2018) were recoded to the 2018 Census occupation codes. We recommend using caution when comparing data coded using 2018 Census occupation codes with data coded using Census occupation codes prior to data year 2018. For more information on the Census occupation code changes, please visit our website at <https://www.census.gov/topics/employment/industry-occupation/guidance/code-lists.html>.

In 2019, methodological changes were made to the class of worker question. These changes involved modifications to the question wording, the category wording, and the visual format of the categories on the questionnaire. The format for the class of worker categories are now listed under the headings "Private Sector Employee," "Government Employee," and "Self-Employed or Other." Additionally, the category of Active Duty was added as one of the response categories under the "Government Employee" section for the mail questionnaire. For more detailed information about the 2019 changes, see the 2016 American Community Survey Content Test Report for Class of Worker located at http://www.census.gov/library/working-papers/2017/acs/2017_Martinez_01.html.

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Foreign born excludes people born outside the United States to a parent who is a U.S. citizen.

Workers include members of the Armed Forces and civilians who were at work last week.

Industry titles and their 4-digit codes are based on the North American Industry Classification System (NAICS). The Census industry codes for 2018 and later years are based on the 2017 revision of the NAICS. To allow for the creation of multiyear tables, industry data in the multiyear files (prior to data year 2018) were recoded to the 2017 Census industry codes. We recommend using caution when comparing data coded using 2017 Census industry codes with data coded using Census industry codes prior to data year 2018. For more information on the Census industry code changes, please visit our website at <https://data.census.gov/cedsci/table?q=S0802&g=95000000US0636360>

Census industry codes for 2010 and later years are based on the 2017 revision of the NAICS. To allow for the creation of multiyear tables, industry data in the multiyear files (prior to data year 2018) were recoded to the 2017 Census industry codes. We recommend using caution when comparing data coded using 2017 Census industry codes with data coded using Census industry codes prior to data year 2018. For more information on the Census industry code changes, please visit our website at <https://www.census.gov/topics/employment/industry-occupation/guidance/code-lists.html>.

The 2015-2019 American Community Survey (ACS) data generally reflect the September 2018 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Explanation of Symbols:

An "*" entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.

An "-" entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution, or the margin of error associated with a median was larger than the median itself.

An "-" following a median estimate means the median falls in the lowest interval of an open-ended distribution.

An "+" following a median estimate means the median falls in the upper interval of an open-ended distribution.

An "***" entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.

An "*****" entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.

An "N" entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.

An "(X)" means that the estimate is not applicable or not available.

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

SELECTED HOUSING CHARACTERISTICS



Note: This is a modified view of the original table produced by the U.S. Census Bureau.
This download or printed version may have missing information from the original table.

Sequoia Union Elementary School District, California

Label	Estimate	Margin of Error
▼ HOUSING OCCUPANCY		
▼ Total housing units	736	±96
Occupied housing units	602	±96
Vacant housing units	134	±56
Homeowner vacancy rate	4.2	±4.7
Rental vacancy rate	0.0	±18.6
▼ UNITS IN STRUCTURE		
▼ Total housing units	736	±96
1-unit, detached	573	±87
1-unit, attached	8	±8
2 units	3	±4
3 or 4 units	21	±18
5 to 9 units	0	±12
10 to 19 units	4	±7
20 or more units	0	±12
Mobile home	127	±48
Boat, RV, van, etc.	0	±12
▼ YEAR STRUCTURE BUILT		
▼ Total housing units	736	±96
Built 2014 or later	8	±9
Built 2010 to 2013	6	±7
Built 2000 to 2009	109	±45
Built 1990 to 1999	135	±41
Built 1980 to 1989	120	±50
Built 1970 to 1979	117	±49
Built 1960 to 1969	57	±34

Table Notes

SELECTED HOUSING CHARACTERISTICS

Survey/Program: American Community Survey
Year: 2019
Estimates: 5-Year
Table ID: DP04

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.

Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Households not paying cash rent are excluded from the calculation of median gross rent.

Telephone service data are not available for certain geographic areas due to problems with data collection of this question that occurred in 2015, 2016, and 2019. Both ACS 1-year and ACS 5-year files were affected. It may take several years in the ACS 5-year files until the estimates are available for the geographic areas affected.

The 2015-2019 American Community Survey (ACS) data generally reflect the September 2018 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Explanation of Symbols:

- An "***" entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
- An "-" entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution, or the margin of error associated with a median was larger than the median itself.
- An "-" following a median estimate means the median falls in the lowest interval of an open-ended distribution.
- An "+" following a median estimate means the median falls in the upper interval of an open-ended distribution.
- An "****" entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
- An "*****" entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
- An "N" entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.

displayed because the number of sample cases is too small.

An "(X)" means that the estimate is not applicable or not available.

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Use of Developer Fees:

A School District can use the revenue collected on residential and commercial/industrial construction for the purposes listed below:

- Purchase or lease of interim school facilities to house students generated by new development pending the construction of permanent facilities.
- Purchase or lease of land for school facilities for such students.
- Acquisition of school facilities for such students, including:
 - Construction
 - Modernization/reconstruction
 - Architectural and engineering costs
 - Permits and plan checking
 - Testing and inspection
 - Furniture, Equipment and Technology for use in school facilities
- Legal and other administrative costs related to the provision of such new facilities
- Administration of the collection of, and justification for, such fees, and
- Any other purpose arising from the process of providing facilities for students generated by new development.

Following is an excerpt from the Education Code that states the valid uses of the Level 1 developer fees. It refers to construction and reconstruction. The term reconstruction was originally used in the Leroy Greene program. The term modernization is currently used in the 1998 State Building Program and represents the same scope of work used in the original reconstruction projects.

Ed Code Section 17620. (a) (1) The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code. This fee, charge, dedication, or other requirement may be applied to construction only as follows: ...

The limitations referred to in this text describe the maximum amounts that can be charged for residential and commercial/industrial projects and any projects that qualify for exemptions. They do not limit the use of the funds received.

Determination of Average State allowed amounts for Site Development Costs

Elementary Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	Original	Inflation	2009 Adjusted	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
			<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>			
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	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
Totals		341.16			\$68,791,833	Average	\$201,641	2022 Adjusted Value \$314,657

Middle and High Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	Original	Inflation	2009 Adjusted	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
			<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>			
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	
Totals		679.3			\$142,058,711	Average	\$209,125	
Middle Schools:		260.7			\$49,447,897	Middle	\$189,704	2022 Adjusted Value \$296,030
High Schools:		418.6			\$92,610,814	High	\$221,217	\$345,206

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, February 23, 2022

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) in each calendar year. This item requests that the Board make the adjustment based on the change reflected using the RS Means index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer's fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer's fee up to 100 percent of the School Facility Program new construction project cost.

STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2018 and 2020 are shown below for information. According to the RS Means, the cost index for Class B construction increased by 17.45% percent, during the two-year period from January 2020 to January 2022, requiring the assessment for development fees to be adjusted as follows beginning January 2022:

	<u>2018</u>	<u>2020</u>	<u>2022</u>
Residential	\$3.79	\$4.08	\$4.79
Commercial/Industrial	\$0.61	\$0.66	\$0.78

RECOMMENDATION

Increase the 2022 maximum Level I assessment for development in the amount of 17.45 percent using the RS Means Index to be effective immediately.

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

PURPOSE OF REPORT

To adopt the annual adjustment in the School Facility Program (SFP) grants based on the change in construction costs pursuant to the Education Code (EC) and SFP Regulations.

DESCRIPTION

This item presents the State Allocation Board (Board) with the annual adjustment to the SFP grants based on the statewide cost index for Class B construction. Each year the Board adjusts the SFP grants to reflect construction cost changes. In January 2016, the Board adopted the RS Means index for 2016 and future years. This item presents the 2022 annual adjustment to SFP grants based on the RS Means index.

AUTHORITY

See Attachment A.

STAFF ANALYSIS/STATEMENTS

At the January 2016 meeting, the Board adopted an increase to the SFP grants using the RS Means Construction Cost Index (CCI) as the statewide cost index for Class B construction.

The current rate of change between 2021 and 2022 for the RS Means Class B CCI is 15.80 percent. The chart below reflects the amounts previously adopted for 2021 compared to the potential amount for the new construction base grants.

RS Means 15.80%			
Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-21	Potential 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

STAFF ANALYSIS/STATEMENTS (cont.)

The following chart shows the amounts previously adopted compared to the potential amount for the modernization base grants.

RS Means 15.80%			
Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-21	Potential 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

In addition, the CCI adjustment would increase the threshold amount for Government Code Section 66452.6(a)(2) for the period of one year commencing March 1, 2022. The following chart shows the amount previously adopted for 2021 compared to the resulting threshold amount, upon approval of the proposed 2022 CCI adjustment:

RS Means 15.80%		
	Effective 3-1-2021	Potential 3-1-2022
Resulting Amount	\$317,941	\$368,176

RECOMMENDATION

Adopt the increase of 15.80 percent for the 2022 SFP grants based on the RS Means Construction Cost Index as shown in Attachment B.

ATTACHMENT A

AUTHORITY

For the New Construction grant, EC Section 17072.10(b) states, “The board annually shall adjust the per-unhoused- pupil apportionment to reflect construction cost changes, as set forth in the statewide cost index for class B construction as determined by the board.”

For Modernization funding, EC Section 17074.10(b) states, “The board shall annually adjust the factors set forth in subdivision (a) according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the board.”

Government Code Section 66452.6 states:

(a)(1) An approved or conditionally approved tentative map shall expire 24 months after its approval or conditional approval, or after any additional period of time as may be prescribed by local ordinance, not to exceed an additional 12 months. However, if the subdivider is required to expend two hundred thirty-six thousand seven hundred ninety dollars (\$236,790) or more to construct, improve, or finance the construction or improvement of public improvements outside the property boundaries of the tentative map, excluding improvements of public rights-of-way which abut the boundary of the property to be subdivided and which are reasonably related to the development of that property, each filing of a final map authorized by Section 66456.1 shall extend the expiration of the approved or conditionally approved tentative map by 36 months from the date of its expiration, as provided in this section, or the date of the previously filed final map, whichever is later. The extensions shall not extend the tentative map more than 10 years from its approval or conditional approval.

...

(2) Commencing January 1, 2012, and each calendar year thereafter, the amount of two hundred thirty-six thousand seven hundred ninety dollars (\$236,790) shall be annually increased by operation of law according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting. The effective date of each annual adjustment shall be March 1. The adjusted amount shall apply to tentative and vesting tentative maps whose applications were received after the effective date of the adjustment.

SFP Regulation Section 1859.71 states,

The new construction per-unhoused-pupil grant amount, as provided by Education Code Section 17072.10(a), will be adjusted annually based on the change in the Class B Construction Cost Index as approved by the Board each January. The base Class B Construction Cost Index shall be 1.30 and the first adjustment shall be January, 1999.

The new construction per-unhoused-pupil grant amount, as provided by Education Code Section 17072.10(a), may be increased by an additional amount not to exceed six percent in a fiscal year, or decreased, based on the analysis of the current cost to build schools as reported on the Project Information Worksheet (Revised 05/10) which shall be submitted with the Forms SAB 50-05 and 50-06 and as approved by the Board.

ATTACHMENT A

SFP Regulation Section 1859.2 Definitions states,

“Class B Construction Cost Index” is a construction factor index for structures made of reinforced concrete or steel frames, concrete floors, and roofs, and accepted and used by the Board.

SFP Regulation Section 1859.78 states, “The modernization per-unhoused-pupil grant amount, as provided by Education Code Section 17074.10(a), will be adjusted annually based on the change in the Class B Construction Cost Index as approved by the Board each January.

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

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, February 23, 2022
Grant Amount Adjustments

Modernization Only	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-21	Adjusted Grant Amount Effective 1-1-22
Two-stop Elevator	1859.83	\$128,460	\$148,757
Each Additional Stop	1859.83	\$23,124	\$26,778
Project Assistance (for school district with less than 2,500 pupils)	1859.78.2	\$4,119	\$4,770

Facility Hardship / Rehabilitation	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-21	Adjusted Grant Amount Effective 1-1-22
Current Replacement Cost – Permanent Other (per square foot)	1859.2	\$412	\$477
Current Replacement Cost – Permanent Toilets (per square foot)	1859.2	\$742	\$859
Current Replacement Cost – Portable Other (per square foot)	1859.2	\$94	\$109
Current Replacement Cost – Portable Toilets (per square foot)	1859.2	\$241	\$279
Interim Housing – Financial Hardship (per classroom)	1859.81	\$42,342	\$49,032

Charter School Facilities Program – Preliminary Apportionment Amounts	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-21	Adjusted Grant Amount Effective 1-1-22
Charter School Elementary (per pupil)	1859.163.1	\$12,693	\$14,698
Charter School Middle (per pupil)	1859.163.1	\$13,438	\$15,561
Charter School High (per pupil)	1859.163.1	\$17,055	\$19,750
Charter School Special Day Class – Severe (per pupil)	1859.163.1	\$35,653	\$41,286
Charter School Special Day Class - Non-Severe (per pupil)	1859.163.1	\$23,843	\$27,610
Charter School Two-stop Elevator	1859.163.5	\$107,050	\$123,964
Charter School Each Additional Stop	1859.163.5	\$19,269	\$22,314

ATTACHMENT B

NEW SCHOOL ADJUSTMENTS (REGULATION SECTION 1859.83)

State Allocation Board Meeting, February 23, 2022

Classrooms in Project	Elementary School Adjusted Grant Effective 1-1-21	Elementary School Adjusted Grant Effective 1-1-22	Middle School Adjusted Grant Effective 1-1-21	Middle School Adjusted Grant Effective 1-1-22	High School Adjusted Grant Effective 1-1-21	High School Adjusted Grant Effective 1-1-22	Alternative Education New School Effective 1-1-21	Alternative Education New School Effective 1-1-22
1	\$342,561	\$396,686	\$1,443,039	\$1,671,039	\$3,138,719	\$3,634,637	\$930,697	\$1,077,747
2	\$807,160	\$934,691	\$1,618,603	\$1,874,342	\$3,265,038	\$3,780,914	\$1,129,167	\$1,307,575
3	\$1,211,811	\$1,403,277	\$1,798,448	\$2,082,603	\$4,035,802	\$4,673,459	\$1,973,925	\$2,285,805
4	\$1,535,104	\$1,777,650	\$1,995,420	\$2,310,696	\$4,720,926	\$5,466,832	\$2,220,761	\$2,571,641
5	\$1,802,730	\$2,087,561	\$2,200,958	\$2,548,709	\$5,198,369	\$6,019,711	\$2,467,598	\$2,857,478
6	\$2,185,968	\$2,531,351	\$2,408,636	\$2,789,200	\$5,675,815	\$6,572,594	\$2,714,434	\$3,143,315
7	\$2,573,493	\$2,980,105	\$2,616,313	\$3,029,690	\$6,153,260	\$7,125,475	\$2,961,272	\$3,429,153
8	\$2,871,094	\$3,324,727	\$2,843,261	\$3,292,496	\$6,521,513	\$7,551,912	\$3,220,442	\$3,729,272
9	\$2,871,094	\$3,324,727	\$3,083,053	\$3,570,175	\$6,816,973	\$7,894,055	\$3,488,089	\$4,039,207
10	\$3,376,370	\$3,909,836	\$3,324,987	\$3,850,335	\$7,110,290	\$8,233,716	\$3,755,736	\$4,349,142
11	\$3,376,370	\$3,909,836	\$3,566,921	\$4,130,495	\$7,405,751	\$8,575,860	\$4,794,340	\$5,551,846
12	\$3,554,075	\$4,115,619			\$7,675,517	\$8,888,249	\$5,061,988	\$5,861,782
13					\$7,941,003	\$9,195,681	\$5,329,635	\$6,171,717
14					\$8,206,488	\$9,503,113	\$5,597,282	\$6,481,653
15					\$8,474,114	\$9,813,024	\$5,864,931	\$6,791,590
16					\$8,739,599	\$10,120,456	\$6,132,577	\$7,101,524
17					\$9,007,225	\$10,430,367	\$6,400,225	\$7,411,461
18					\$9,272,711	\$10,737,799	\$6,667,872	\$7,721,396
19					\$9,538,196	\$11,045,231	\$6,935,520	\$8,031,332
20					\$9,805,822	\$11,355,142	\$7,203,168	\$8,341,269
21					\$10,071,306	\$11,662,572	\$7,471,009	\$8,651,428
22					\$10,336,791	\$11,970,004	\$7,738,656	\$8,961,364
23							\$8,006,305	\$9,271,301
24							\$8,273,951	\$9,581,235
25							\$8,541,599	\$9,891,172
26							\$8,809,248	\$10,201,109
27							\$9,076,894	\$10,511,043



5. Sequoia Union Board of Trustees Vacancy: 5.1 Board of Trustees Candidate Application Packets

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
LETTER OF APPLICATION
BOARD OF TRUSTEES**

Date: 5/4/2022

Via U.S. Mail and Email:

Members of the Governing Board
Sequoia Union Elementary School District
23958 Avenue 324
PO Box 44260
Lemon Cove, CA. 93244

Re: Letter of application for appointment for open position on the Board of Trustees

Dear Members of the Governing Board:

Please consider this letter my application to be appointed to the Sequoia Union Elementary School Board as a member for the open Trustee position.

I represent that I meet the minimum qualifications under Education Code section 35107 in that I am at least eighteen (18) years of age, a citizen of the state, a resident of the District, a registered voter, and not legally disqualified from holding a civil office.

For purposes of my application, my contact information is as follows:

Email Address: fire_fighter2171@yahoo.com
Cell Phone: (559)799-6212
Home Address: 31701 Road 246 Lemon Cove, CA 93244
Alternate phone numbers: (559)597-2015
Fax Number (optional): N/A

I was born and raised in Lemon Cove and graduated from Sequoia Union in 1994. Over the last few years as I have watched my two boys attend Sequoia Union and I am drawn towards being active with the school. Up until recently my job has made that difficult. I am now in a position that allows me to be home nightly and more of an 8-5 schedule. I believe that my public service background and connection with the community that I can be an asset to the board.

I certify that the statements made in this Letter of Application are true and correct.

Sincerely,

Cody Bogan



CODY BOGAN

PROFESSIONAL SUMMARY

Results oriented, dedicated professional with proven strengths in firefighting, command and control, policies and procedures, staff recruitment, supervision, training, and motivation. Extensive Schedule A and B experience. Extensive contract county experience. Expertise includes programs regarding fire prevention, training, aviation, and safety. Readily establish positive, professional rapport among senior management, co-workers, and the public. Excellent oral and written communication skills.

WORK HISTORY

Assistant Chief - 3/2001-Present

Cal Fire / TUU / Eastern Operations

- Oversee Mountain Home Conservation Camp, Tulare Work Center, Porterville Air Attack Base and Agency Representative to Kern County Fire Department.

Truck Driver, 6/1998-3/2001

Bogan Trucking, Lemon Cove, CA

Ranch Hand, 04/1995-Present

Bogan Cattle, Lemon Cove, CA

EDUCATION

Fire Science

College of The Sequoias - Visalia, CA

AS Degree

High School Diploma

Exeter Union High School - Exeter, CA



31701 Road 246
Lemon Cove, CA 93244



(559) 799-6212



Cody.Bogan@fire.ca.gov

COMMUNITY SERVICE

Exeter Little League

- Baseball Coach 2019 and 2021

California Junior Cowboys Assoc.

- 6 & under Director 2021-present

California Department of Forestry and Fire Protection

- Over 900 hours of community teaching 2001-2003

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
LETTER OF APPLICATION
BOARD OF TRUSTEES**

Date: April 26, 2022

Via U.S. Mail and Email:

Members of the Governing Board
Sequoia Union Elementary School District
23958 Avenue 324
PO Box 44260
Lemon Cove, CA. 93244

Re: Letter of application for appointment for open position on the Board of Trustees

Dear Members of the Governing Board:

Please consider this letter my application to be appointed to the Sequoia Union Elementary School Board as a member for the open Trustee position.

I represent that I meet the minimum qualifications under Education Code section 35107 in that I am at least eighteen (18) years of age, a citizen of the state, a resident of the District, a registered voter, and not legally disqualified from holding a civil office.

For purposes of my application, my contact information is as follows:

Email Address:	<u>marvin.baxter@kawcahpump.com</u>
Cell Phone:	<u>559-942-0645</u>
Home Address:	<u>24001-G Ave 324 Lemon Cove, Ca 93244</u>
Alternate phone numbers:	<u>559-747-0755</u>
Fax Number (optional):	<u></u>

[Note to applicant: Please explain why you are interested in being appointed to the Board and your qualifications to serve on the Board. Please include any relevant information that you desire. Letters of reference may be submitted but are not necessary. A resume may be submitted but it not necessary].

I certify that the statements made in this Letter of Application are true and correct.

Sincerely,



Marvin Baxter
24001-G Ave 324
Lemon Cove, Ca 93244
559-942-0645
Marvin.baxter@kaweahpump.com

[Note to applicant: Please explain why you are interested in being appointed to the Board and your qualifications to serve on the Board. Please include any relevant information that you desire. Letters of reference may be submitted but are not necessary. A resume may be submitted but it not necessary].

I would like to be a member of the Sequoia Union School District school board for several reasons.

I would like to be a school board member to serve the local community. I think it is an honor to help guide and improve student achievement in our local school. With my history in Education Content and Instructional Management Systems, I think I can be a valuable resource for helping with budgets and curriculum. As a former Marine, I value working with others to achieve common goals for all the children and educators. Engaging and advocating with the community, using data to inform decisions, focusing on students, and working in a team environment to establish a clear vision for Sequoia Union School District is a driving force for our family.

1. **My history working in educational content with Pearson Education:** I worked in client services for Pearson Education on the Schoolnet Platform for over 10 years. We implemented Assessments and Instructional Management Systems for both local and state school systems throughout the United States.
2. **I have experience as a school board member:** I was member of the school board Saint Helens Catholic School for 2 years in Fresno County, California along with my wife Sarah Gargan-Baxter: St. Helens is a kindergarten through 8th grade Catholic school in Fresno. We had two children attend the school. We were members of the school board during the pivotal period when the school was saved from closure.
3. **My experience as a basketball coach for 4th and 5th grade boys:** I spent two years as an assistant coach at St Helens School.
4. **High School Chaperone, Fresno County:** My wife was an educator at Patino High School in Fresno Ca. I helped as a certified chaperone with some of her leadership teams.
5. **Sequoia Union is my wife's and brother in laws elementary school:** My wife graduated from Sequoia Union in 1989. Because of Sequoia Union and the healthy and safe experience they had, we have always sought out k-8th grade schools for our children.
6. **Our youngest daughter is a student as Sequoia Union:** We are the proud parents of a kindergarten student at Sequoia Union.

Relevant Employment History:

Controller: Feld Entertainment, Inc (Ringling Bros and Disney on Ice)

Director of Merchandise: Harlem Globetrotters

Client Services: Pearson Education, Inc

Operations: Kaweah Pump, Inc



SEQUOIA UNION | ELEMENTARY SCHOOL

5. Sequoia Union Board of Trustees Vacancy: 5.2 Interview of Candidates



SEQUOIA UNION | ELEMENTARY SCHOOL

Mr. Ken Horn
Superintendent/Principal

Board of Trustees Candidates Questions

1. What school district, community or business activities have you been involved in?
2. Why do you want to be a Board Member of Sequoia Union?
3. What do you feel you can contribute as a School Board Member?
4. What experience, education, training, or volunteer work do you think qualifies you to be appointed as a Board Member?
5. Identify a recent board decision that you felt strongly about, and describe how you would balance community concerns, student needs, state and federal law, staff considerations, and your personal values and beliefs to determine how to vote on the issue?
6. What do you see as the strengths of the school district?
7. What do you see as the area(s) most needing improvement in the school district?

Small School, Big Heart



SEQUOIA UNION | **ELEMENTARY SCHOOL**

5. Sequoia Union Board of Trustees Vacancy: 5.3 Questions by Candidates to the Board



SEQUOIA UNION | ELEMENTARY SCHOOL

Mr. Ken Horn
Superintendent/Principal

5.3 Questions by Candidates to the Board: Now it is your opportunity to ask the Board any questions you might have or to share anything about yourself that didn't come up in the application or interview process.

Small School, Big Heart

23958 AVE 324/P.O. Box 44260
LEMON COVE, CA 93244-4260

PHONE: 559-564-2106
FAX 559-564-2136



SEQUOIA UNION | **ELEMENTARY SCHOOL**

5. Sequoia Union Board of Trustees Vacancy: 5.4 New Board Member takes Oath of Office

CERTIFICATE OF APPOINTMENT OF GOVERNING BOARD MEMBER

THIS CERTIFIES that the undersigned, being the remaining members of the governing board of the Sequoia Union School District in Tulare County, California, on the date entered below have appointed

to the office of Governing Board Member of the above named district to replace Anna Eynaud and to hold office until the next governing board election of said district in November 2022.

Date: May 12, 2022

_____	_____
_____	_____

Signatures of Remaining Board Members

Before taking office, each member must take and subscribe this Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public. Send the ORIGINAL to the County Elections Office, 5951 S. Mooney Blvd., Visalia, CA 93277, and a COPY to the County Superintendent of Schools after completion.

OATH OF OFFICE

State of California
County of Tulare

I, _____ do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Governing Board Member of the Sequoia Union School District

Candidate Signature

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Tulare)

*Subscribed and sworn to (or affirmed) before me on this 12th day of May 2022, by _____,
proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.*

Signature of Person Administering Oath

Title



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.1 Superintendent Report



Superintendent Report

Time is winding down on this school year and it seems like there are so many things to do and so little time to get it all done. However, all of the staff are pulling together to make it happen. We just held Kindergarten Roundup for our 46 students that will be in either Tk or K for the coming school year. We will have two Tk/K combo classes and one Kindergarten class. All four year olds will be able to attend school by the 2024-25 school year. So this trend in 4-year-old enrollment will only grow over time. We are completing our grade level field trips this month and students have been excited to tell me about the planetarium, Lake Kaweah, and Ag Ventures, just to name a few of our destinations. We are planning for an exciting last day of the year on Monday, June 6th with our Water Day-Play Day. We will have six water slides and other fun activities for the students to participate in. We also had our first dance of the year on Friday, April 29th. It was the first dance of their lives for many in this group of 6th – 8th grade students. They had a great time, a lot of fun, and enjoyed games and snacks. I want to thank Ms. Keller, Mr. Castillo, and Janessa Ragsdale, who joined me as chaperone's for the dance.

Our baseball and softball season has come to a conclusion and both teams did very well this year. We had many wins and some close, touch losses. It is so nice to see our students out competing in sports activities and enjoying themselves. Quite a change from the last two years.

Mrs. Keller and I took a group of 8th and 7th grade students to William Jessup University in Rocklin on May 5th – May 7th for the History Day State Finals. Our students competed and did a really great job. The students had a nice experience.

Our 8th Grade is getting prepared to go on their 8th grade trip later this month. Our students will be in Southern California and will get to attend an Angels game, go to dinner at Medieval Times, and get to go to Universal Studios.

We have entered CAASPP testing season and the students are well prepared and we know they are doing their best on the State Test. We completed the ELPAC testing earlier in April.

We have hired a new Tk/K teacher to fill the vacancy we have with the departure of Hannah Stanley to her new home state of Tennessee. We will miss Ms. Stanley and we thank her for all her hard work and dedication to our students of Sequoia Union over these past few years. We look forward to a new relationship with Dawn Taylor, our new Tk/K combo teacher. We are also doing interviews for our open teaching positions and hope to get those filled before we leave for Summer break. It is always a great feeling to have all of the staffing in place before heading off to Summer break.



SEQUOIA UNION | ELEMENTARY SCHOOL

6. DISCUSSION & REPORTS: 6.2 Office Flood Reconstruction Report

THE GREAT OFFICE FLOOD OF 2022

BEFORE AND AFTER PHOTOS



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT



OFFICE FLOOD RECONSTRUCTION REPORT





SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS: 6.3 School Farm Report



SCHOOL FARM VISITATION

Monache High School

Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

○



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o



Monache High School Farm

o





SCHOOL FARM VISITATION

Exeter High School

Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm



Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm

o



Exeter High School Farm





SCHOOL FARM VISITATION

Liberty School Garden

Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden

o



Liberty School Garden





SCHOOL FARM VISITATION

Sundale School Garden

Sundale School Garden

o



Sundale School Garden



Sundale School Garden

o



Sundale School Farm

o



Sundale School Farm



Sundale School Farm



Sundale School Farm



Sundale School Farm



Title Lorem Ipsum



LOREM IPSUM DOLOR SIT AMET,
CONSECTETUER ADIPISCING ELIT.



NUNC VIVERRA IMPERDIET ENIM.
FUSCE EST. VIVAMUS A TELLUS.



PELLENTESQUE HABITANT MORBI
TRISTIQUE SENECTUS ET NETUS.



SEQUOIA UNION | ELEMENTARY SCHOOL

6. DISCUSSION & REPORTS: 6.4 Parents Guild Report



May 4, 2022

Recaps on the spring fundraisers that have happened here under Parents Guild

Sports Boosters Golf Tournament

We successfully raised \$15,500 for our sports program. The golf tournament was successfully attended and all were happy with our first year efforts.

- Our intention is to start replacing team jerseys. The first ones that will be replaced are Soccer (boys and girls), & Basketball (girls)

Track Meet

Our school once again was able to take home the Track Meet trophy.

The 8th grade class was able to raise \$4,000 on the snack bar to go towards their class trip and graduation. ALL students and visitors that participated enjoyed themselves and it was nice to have a piece of what life was like prior to COVID.

The Parents Guild board was asked to help fund the Passion Pursuit Class. We decided to sit down with Mr. Bautista and the students to find out about their projects. The students presented each individual project in an interview setting. We as a board were able to ask questions and field concerns, hoping to direct each student in a way that will help them each learn the most and be successful in their project.

We were happy to recognize our teachers and staff with a staff luncheon the first week of May for Teacher Appreciation Week. We know that our school is special because we have such hard working teachers and staff that work here.

Elections have opened for the new school year on the Parents Guild Board. They will close the last week of May, for those who would like to join.

Joey Howell

Parents Guild President 2021-2022



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS: 6.5 TCOE Review of 2021-22 Second Interim Report

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
*County
Superintendent
of Schools*

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

April 18, 2022

Ken Horn, Superintendent
Sequoia Union School District
PO Box 44260
Lemon Cove, CA 93244

SUBJECT: REVIEW OF SECOND PERIOD INTERIM REPORT, 2021-22

Dear Ken:

The county office has reviewed the 2021-22 Second Period Interim Report of the Sequoia Union School District and will be able to certify to the California Department of Education that the district has submitted a positive report for the period ending January 31st.

We find that these documents reflect a satisfactory fiscal position and indicate the district will be able to meet its financial obligations during this fiscal year and the two subsequent years as certified by your governing board. We thank you for the timely filing of your Interim Report with our office. The efforts of your staff in the preparation and submission of this report along with the supporting documentation is appreciated.

Please read our attached addendum for further comments and recommendations.

If you have any concerns or questions about this review, our comments, or recommendations, please do not hesitate to call at 733-6474.

Sincerely,



Fernie Marroquin, Ed.D.
Assistant Superintendent, Business Services
Tulare County Office of Education

FM/sd
Encl.

cc: Lane Anderson, Board President
District Business Manager

BACKGROUND

Our review of the district's 2021-22 Second Period Interim Report and the comments included are based on information the district had available at the time the Interim Report was prepared. The Governor's proposed budget for 2022-23 reflects unanticipated increases in funding for California Public Education during a time of an unprecedented global pandemic. The State economy has recovered from the COVID-19 pandemic much faster than originally anticipated and state revenues continue to be higher than projected when the 2021 Budget Act was enacted last summer. As a result, the Governor's 2023-24 budget proposal includes significant investments to address the immediate and long-term impacts of the pandemic on K-12 education.

Of most significance is the Governor's proposal to allocate roughly \$3.3 billion in Prop 98 funding to fund a statutory cost of living adjustment (COLA) of 5.33% in 2022-23. In efforts to soften the impact of declining enrollment, the Governor proposes to amend how districts are funded under the Local Control Funding Formula (LCFF). Building upon current law which funds LCFF for school districts on the greater of prior or current year Average Daily Attendance (ADA), a third option would be added looking at the average of three prior years' ADA. Ongoing costs associated with this proposal are estimated to cost \$1.2 billion in Prop 98 funds. The 2022-23 budget proposal also includes significant investments in categorical programs many of which were introduced as part of the 2021 Budget Act:

- \$1 billion in on-going Prop 98 funding to expand Universal Transitional Kindergarten beginning in 2022-23;
- \$4.4 billion in on-going Prop 98 funding for the Expanded Learning Opportunities Program;
- \$2 billion in one-time Prop-98 funding to for college and career pathways;
- \$650 million in on-going Prop-98 funding to fund the Universal Meals Program;
- \$1.5 billion in one-time Prop-98 funding to support the transition to electric school buses;
- \$2.225 billion in one-time non-Prop-98 funding to fund new construction and modernization projects through the State Facility Program;
- \$500 million in one-time Prop-98 funding for grants over five years for high-needs schools for literacy coaches and reading specialists;
- \$500 million in on-going Prop-98 funding to increase the special education base funding formula.

Supplementing the already higher than anticipated funding proposed for schools is the significant amount of federal funding districts have received in the past couple of years to mitigate impacts caused by the COVID-19 pandemic. Most recently this includes the \$900 billion Coronavirus Response and Relief Supplemental Appropriations Act signed into law December 27, 2020 and \$1.9 trillion American Rescue Plan signed into law on March 11, 2021. Both of these acts included significant amounts of funding for education earmarked to assist schools in reopening and address the multitude of new costs incurred by schools attributable to the COVID-19 pandemic

The Department of Finance recognizes that in spite of a global public health crisis the State's economic recovery is outperforming expectations. However, going forward we face unprecedented challenges and disruptions in providing K-12 education that come with hefty costs. A global pandemic combined with risks unique to California including emergency preparedness costs due to wildfires, affordable housing woes, state-wide declining enrollment and reliance on significant one-time federal funding point to the importance of districts exercising fiscal prudence even when times are good.

LOCAL CONTINUITY AND ATTENDANCE PLAN

It is important to note that the Local Control Accountability Plan (LCAP) document will resume as the main accountability document for K-12 education for the foreseeable future and there continues to be a growing emphasis on accountability measures. The 2021 Budget Act included language that requires districts to maintain supplemental and concentration grant funds to increase and improve services to unduplicated pupils until the funds are fully spent. This provision effectively disallows supplemental and concentration dollars from being carried over in an unrestricted fashion from one year to the next. This provision will be especially challenging for those districts that are falling short of meeting their minimum proportionality requirement.

In addition to the supplemental and concentration grant carryover provision, the 2021 Budget Act also increased the concentration grant percentage from 55% to 65%. The funding associated with this "add-on" must be used to increase the number of adults providing direct services to students. There has been a prompt added to the LCAP template whereby districts must describe how the additional concentration grant add-on funding will be used to increase the number of staff providing direct services at schools that have a high concentration of unduplicated students. This is an on-going accountability measure that will require tracking of how these concentration add-on funds are being spent.

Unique to the 2022-23 fiscal year, assembly Bill 130 requires districts to present an update on the annual update to the 2021-22 LCAP and budget overview for parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board. This update must include mid-year outcome data relate to metrics identified in the 2021-22 LCAP and expenditure data on all actions identified in the 2021-22 LCAP. While districts were required to present this LCAP Supplement by February 28th, it is adopted, reviewed and then approved as part of the 2022-23 LCAP cycle.

BUDGET OVERVIEW FOR PARENTS

Due to the passage of AB1808 in 2018 the LCAP template now incorporates a section titled "Budget Overview for Parents" which is intended to help stakeholders better understand funding decisions included in the LCAP. This bill takes an additional step towards increasing transparency over those additional supplemental and concentration dollars generated by unduplicated students. The Budgeted Overview for Parents is intended to help stakeholders better understand funding decisions included in the associated LCAP.

RETIREMENT COSTS

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements took effect for the 2014-15 financial statements for State and local government employers. Districts now need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements (Audit Reports).

The CalPERS Board adopted changes to the actuarial assumptions that became effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the following five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21 which were subsequently modified as shown below. Both the CalPERS and CalSTRS rates shown for 2019-20 and 2020-21 include the subsidy provided as part of the passage of AB84 on April 21, 2020 and rate offset included in the 2021 State Budget.

CalPERS Actual and Projected Rates					
2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
13.888%	15.531%	18.062%	19.721%	22.91%	26.10%

Likewise, Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. Employer rates will continue to increase until 2020-21. Thereafter, the STRS employer rate is set by the CalSTRS board.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5					
2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
12.58%	14.43%	16.28%	17.10%	16.92%	19.10%

Districts should be cognizant about including the PERS and STRS rate increases projected in 2021-22 as all rate offsets we've experienced in previously adopted State budgets expire in the 2021-22 fiscal year.

RESERVES

Reserve Caps – Our office continues to reinforce the need for reserves over the state minimum reserve requirements. Past experience has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for nearly all districts. Many LEAs have established reserve policies calling for higher than state minimum reserves, recognizing their duty to maintain fiscal solvency.

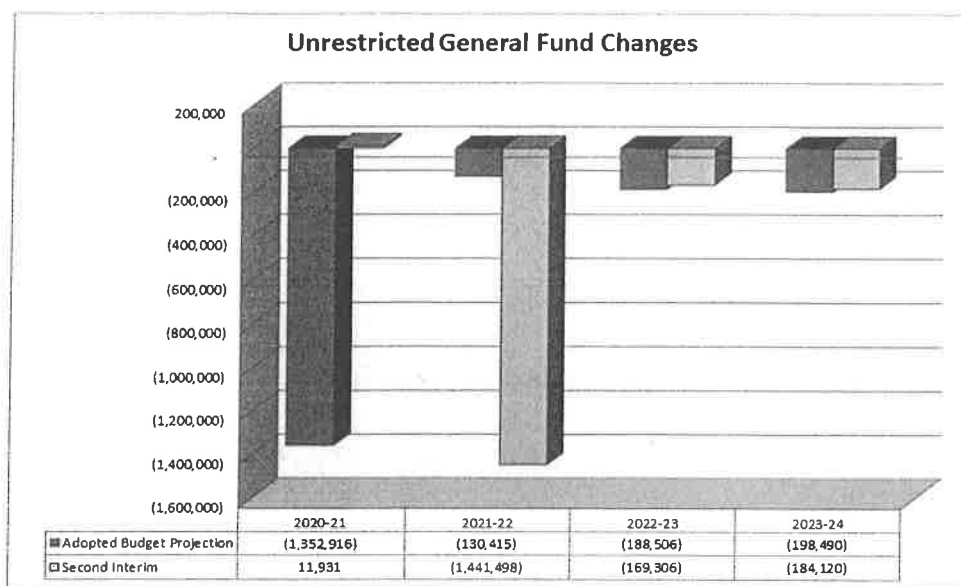
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds. It also exempts districts with fewer than 2,501 average daily attendance from the cap requirement.

The provisions of SB 751 are not imposed until the year after funds in the Public School System Stabilization Account (PSSSA) equals or exceeds 3% of Proposition 98 funding for school districts. The 2022-23 proposed budget includes payments of \$3.1 billion in 2020-21, \$3.6 billion in 2021-22 and \$3.1 billion in 2022-23 into PSSSA, for a total of \$9.7 billion at the end of 2022-23. This will trigger the school district reserves caps beginning in 2022-23. It is recommended that districts impacted by the reserve cap take board action to commit funds for a specific purpose so they are not subject to the reserve cap.

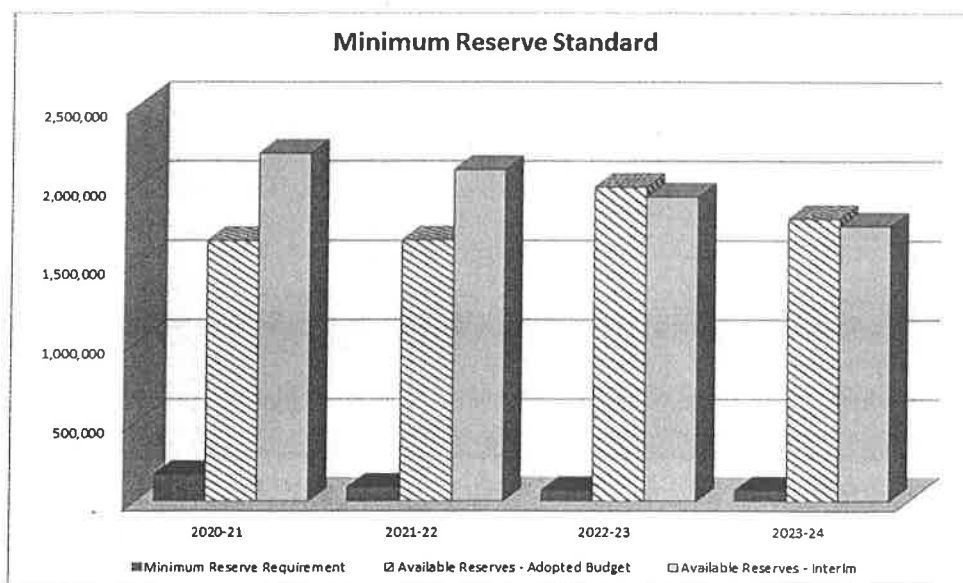
Full Accrual Financial Position - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will also reflect the full impact of long-term commitments for Other Post-Employment Benefits (Retiree health plans) under GASB 75. This will further reduce a district's unrestricted net position. This will likely result in public concern over the fiscal management of the school district and higher costs associated with long-term financing. We encourage districts to review and understand their district's unrestricted net position upon receipt of the district's audited financial statements for 2020-21 in case questioned.

LOCAL CONTROL FUNDING FORMULA PROJECTIONS

Below is a comparison of the district's adopted budget and the current interim's anticipated change in the unrestricted general fund balance. The differences primarily represent an updated beginning balance for the year, changes in state LCFF estimates and changes in district provided ADA estimates.



The next graph presents the district's 2021-22 Second Interim reserve status compared with the original adopted budget and state minimum reserve requirement.



COMMENTS AND RECOMMENDATIONS

This section of our letter lists comments and recommendations we consider appropriate as a result of our review and current state budget projections.

- ➡ ***The district is projecting current and future reserves that reflect a sound fiscal position. We commend the district for maintaining a secure financial position.***

- ➡ *The district has prior year accruals including deferred revenue that have not been reversed. We recommend the district review these accruals and reverse balances that are no longer unearned.*
- ➡ *Please note as a charter school sponsor, the district maintains oversight responsibilities in accounting, attendance, budgeting and payroll of the district's K-7 charter school. As part of this oversight, districts are responsible for reviewing the charters' financial reports and informing the county office of any discrepancies as soon as possible*
- ➡ *There are no additional comments or recommendations.*



SEQUOIA UNION | ELEMENTARY SCHOOL

6. DISCUSSION & REPORTS: 6.6 Business Report



SEQUOIA UNION | ELEMENTARY SCHOOL

Business Department

Diana Hernandez

May 12, 2022

Agenda



Attendance Summary



ADA Monitoring Page



Cafeteria Report



Vendor Payments



Payroll



Budget Report

District
Charter



Bank Account Reconciliation Balances



Questions

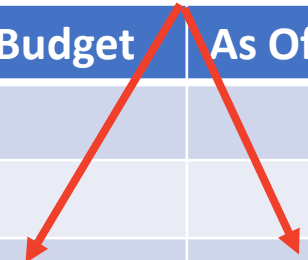
Attendance Summary

03/14/2022 to 04/08/2022
20 School Days

Grade	Enrolled	Gain	Loss
TK	9	0	0
K	40	0	0
1	38	0	0
2	37	0	0
3	41	0	1
4	39	1	0
5	43	0	0
6	39	0	2
7	45	1	1
8	34	0	1

+14 of Proposed Budget

	Proposed Budget	As Of 03/11/22
District	33	34
Charter	318	331
Total	351	365



ADA Monitoring Page

01/17/2022 to 02/11/2022		02/14/2022 to 03/11/2022	
TK-K	45.68	TK-K	46.67
1	36.84	1	36.22
2	37.21	2	36.00
3	39.16	3	38.50
4	33.53	4	35.44
5	39.37	5	40.61
6	36.21	6	35.50
7	42.47	7	42.06
8	32.21	8	31.11
Total	342.68	Total	342.11

Cafeteria Report

As of 04/26/2022



FROM: 7/1/2021 TO 6/30/2022

FUND: 130 - Cafeteria Special Revenue Fund

						UNENCUMBERED								
FD	RE	PY	GO	FN	OB	SI	L2	Working	Current	Year To Date	%	Encumbered	Balance	%
SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND														
								Current	Year To Date	%		Encumbered	Balance	%
TOTAL: INCOME		200,150.00						184,795.76	184,795.76	92.33		0.00	15,354.24	7.67
TOTAL: 1000-5000		179,050.00						145,703.14	145,703.14	81.38		9,924.65	23,422.21	13.08
TOTAL: 1000-6000		179,050.00						145,703.14	145,703.14	81.38		9,924.65	23,422.21	13.08
TOTAL: EXPENSES		179,050.00						145,703.14	145,703.14	81.38		9,924.65	23,422.21	13.08

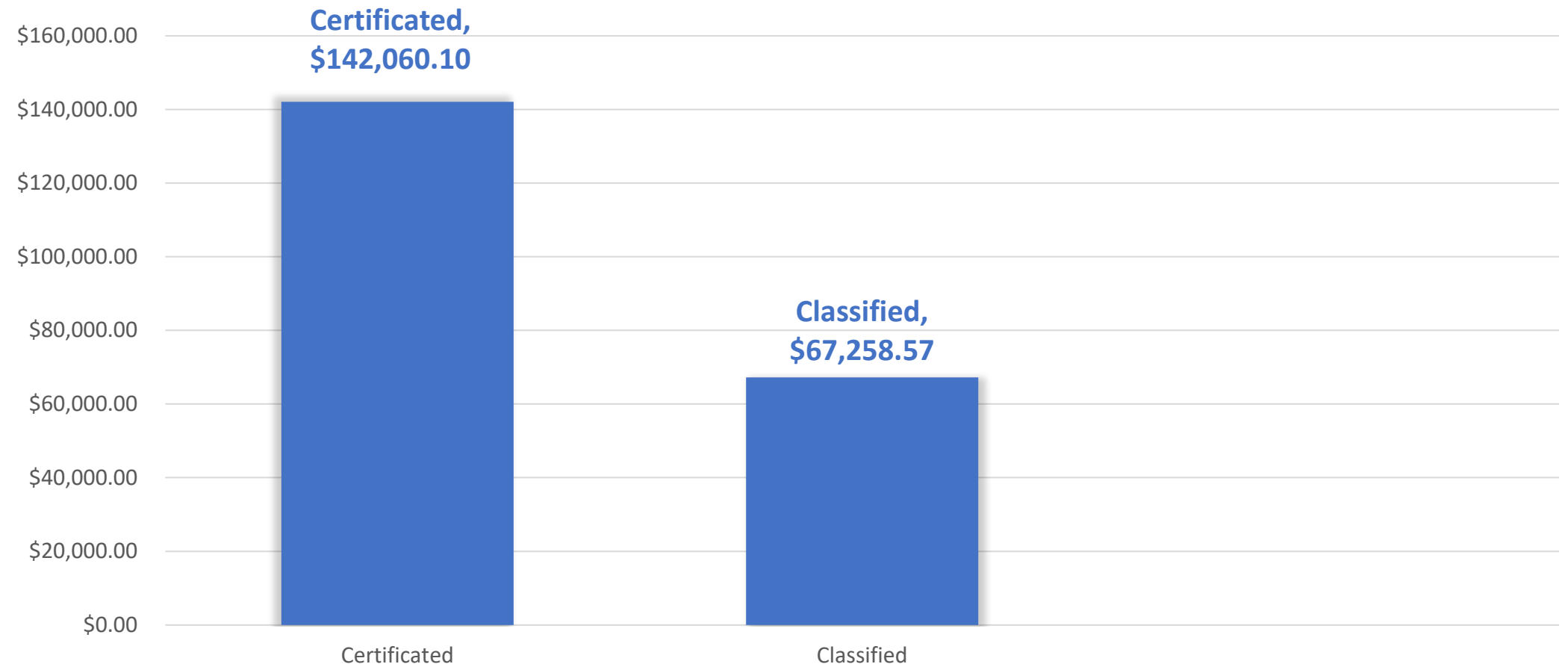


As of 04/26/2022 we have expended 81.38% of our Fund 130 Cafeteria Budget

Vendor Payments

04/01/2022		\$9,193.40
04/08/2022		\$26,056.64
04/14/2022		\$64,681.54
Total		\$99,931.58

April Payroll



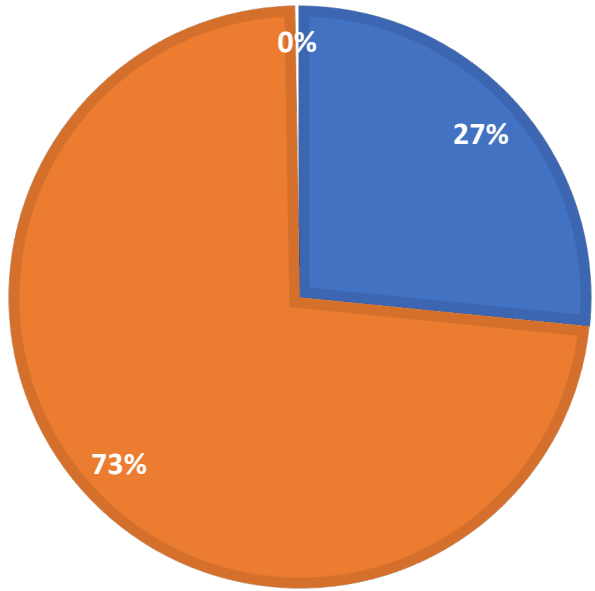


Budget Report

District Budget Report

As of 04/26/2022

■ Projected Revenues Received ■ Expenditures ■ Encumbrances



42 - Sequoia Union Elementary School District

BUDGET REPORT

BDG113

4/26/2022

Page 23 of 23

FY: 2022

8:53:53AM

FROM: 7/1/2021 TO 6/30/2022

FUND: 010 - General Fund

						UNENCUMBERED		
FD	RE	PY	GO	FN	OB	SI	L2	
						Working	Current	Year To Date
						%	Encumbered	Balance
						%		%

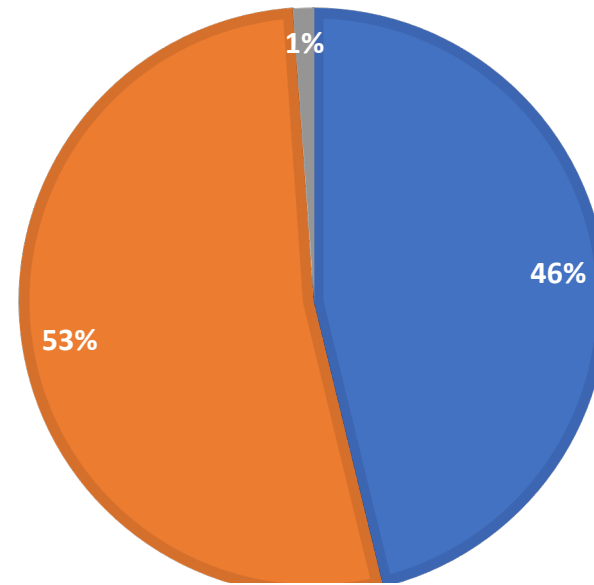
SUMMARY FOR 010 - GENERAL FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	868,579.00	709,515.19	709,515.19	81.69	0.00	159,063.81	18.31
TOTAL: 1000-5000	905,531.28	545,181.42	545,181.42	60.21	7,100.91	353,248.95	39.01
TOTAL: 1000-6000	905,531.28	545,181.42	545,181.42	60.21	7,100.91	353,248.95	39.01
TOTAL: EXPENSES	2,282,531.28	1,952,566.97	1,952,566.97	85.54	7,100.91	322,863.40	14.14

Charter Budget Report

As Of 04/26/2022

■ Projected Revenues Received ■ Expenditures ■ Encumbrances



42 - Sequoia Union Elementary School District

BUDGET REPORT

BDG113

4/26/2022

Page 19 of 19

FY: 2022

8:54:26AM

FROM: 7/1/2021 TO 6/30/2022

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED		
FD	RE	PY	GO	FN	OB	SI	L2	
						Working	Current	Year To Date
						%	Encumbered	Balance
						%		%
SUMMARY FOR 090 - CHARTER SCHOOLS SPECIAL REVENUE FUND								
				Current	Year To Date	%	Encumbered	Balance
								%
TOTAL: INCOME		3,730,071.00		2,527,799.54	2,527,799.54	67.77	0.00	1,202,271.46
TOTAL: 1000-5000		3,720,019.83		2,882,756.69	2,882,756.69	77.49	60,222.80	777,040.34
TOTAL: 1000-6000		3,720,019.83		2,882,756.69	2,882,756.69	77.49	60,222.80	777,040.34
TOTAL: EXPENSES		3,720,019.83		2,882,756.69	2,882,756.69	77.49	60,222.80	777,040.34

Bank Reconciliation Balances

**Revolving
Account**

\$2,219.95



Student Body Account

\$15,764.83

