

2. Resolution No. 3432
3. Fee Justification Study

Estimated Time of Presentation: 10 minutes

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Approved by: Chris Ralston, Assistant Superintendent, Facility Support Services
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

PUBLIC HEARING NOTICE

NOTICE OF CONSIDERATION OF APPROVING A CHANGE IN STATUTORY (LEVEL 1) SCHOOL FEES IMPOSED ON NEW RESIDENTIAL AND COMMERCIAL/INDUSTRIAL CONSTRUCTION PURSUANT TO GOVERNMENT CODE SECTION 65995 AND EDUCATION CODE SECTION 17620

NOTICE IS HEREBY GIVEN that the Board of Education (“Board”) of the Sacramento City Unified School District (“School District”) at its regular board meeting to be held on Thursday, August 8, 2024 at approximately 6:30 p.m. or soon thereafter, at the Serna Center Community Conference Rooms, located at 5735 47th Avenue, Sacramento, CA 95824, will consider approving a change in statutory school fees (“Level I School Fees”) that may be imposed on new residential and commercial/industrial construction located within the boundaries of the School District pursuant to Government Code Section 65995 and Education Code Section 17620.

A report entitled “2024 Fee Justification Study” was prepared pursuant to and in accordance with applicable law, which includes information and analysis demonstrating the relationship between new residential and commercial/industrial development and the School District’s need for the construction of school facilities, the estimated cost of the school facilities, and justification for the levy of Level I School Fees on new residential and commercial/industrial development.

The 2024 Fee Justification Study and any related documents regarding the proposed adoption of the Level I School Fees will be available for public review, commencing Friday, July 26, 2024, during normal business hours at the School District’s administrative office, located at 5735 47th Avenue, Sacramento, California 95824.

Questions and/or comments should be directed to **Nathaniel Browning, Director of Capital Projects, Facilities, and Resource Management at 916-257-9640.**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION NO. 3432

RESOLUTION TO APPROVE A CHANGE IN STATUTORY SCHOOL FEES IMPOSED ON NEW RESIDENTIAL AND COMMERCIAL/INDUSTRIAL CONSTRUCTION PURSUANT TO EDUCATION CODE SECTION 17620 AND GOVERNMENT CODE SECTION 65995

WHEREAS, the Board of Education (“Board”) of the Sacramento City Unified School District (“District”) provides for the educational needs for Grade TK-12 students within portions of the Cities of Rancho Cordova and Sacramento located within the County of Sacramento; and

WHEREAS, new residential and commercial/industrial development continues to generate additional students for the District’s schools, and the District is required to provide school facilities to accommodate those students; and

WHEREAS, under the provisions of Education Code Section 17620, *et. seq.*, and Government Code Section 65995, *et seq.*, a school district’s governing board may levy fees against new residential, commercial and industrial development to offset the cost of construction and reconstruction of school facilities made necessary by such development; and

WHEREAS, the District’s Board previously adopted and imposed statutory school fees for new residential, commercial and industrial development pursuant to Education Code section 17620; and

WHEREAS, pursuant to Government Code Section 65995(b)(3), the State Allocation Board, at its January 24, 2024 meeting, increased the maximum amount of the fees that may be imposed to \$5.17 per square foot of assessable space for residential construction, described in Government Code Section 65995(b)(1), and to \$0.84 per square foot of assessable space for commercial and industrial construction, described in Government Code Section 65995(b)(2); and

WHEREAS, adequate school facilities do not exist to accommodate students generated from new residential and commercial/industrial development and capital improvement projects, including refurbishment projects and construction of supporting facilities that are necessary to maintain a level of service commensurate with that presently existing district-wide, and necessary for the long-term use of school facilities in order to adequately house existing and future student enrollment from new residential, commercial and industrial development at all school levels; and

WHEREAS, the District does not have sufficient funds available for the construction, reconstruction, or refurbishment of school facilities or other supporting

facilities required in response to new student growth and to maintain a level of service commensurate with that presently existing district-wide, acquisition or lease of property for unhoused students generated from new development in areas of the District where such property may be needed and when needed, and purchase or lease of interim or temporary school facilities in order to accommodate student capacity demands or to house students during construction, reconstruction or refurbishment of school facilities; and

WHEREAS, the Board received, reviewed, and considered the report entitled, “2024 Fee Justification Study” (“Fee Study”), which Fee Study includes information, documentation, and analysis of the District’s school facilities needs, including: (a) the purpose of the statutory school fees; (b) the use to which the statutory school fees are to be put; (c) the nexus (roughly proportional and reasonable relationship) between the residential and commercial/industrial development and (1) the use for statutory school fees, (2) the need for school facilities, (3) the cost of school facilities and the amount of statutory school fees from new residential and commercial/industrial development; (d) a determination of the impact of the increased number of employees anticipated to result from the commercial/industrial development (by category) upon the cost of providing school facilities within the District; (e) an evaluation and projection of the number of students that will be generated by new residential development; (f) the new school facilities that will be required to serve such students; and (g) the cost of such school facilities; and

WHEREAS, Education Code section 17621 specifically exempts the adoption, increase, or imposition of any fee, charge, dedication or other requirement pursuant to Education Code section 17620 from the provisions of the California Environmental Quality Act (“CEQA”) (Pub. Resources Code Section 21000 et seq.); and

WHEREAS, upon a determination that the imposition of school facilities fees under Education Code section 17620 is exempt from CEQA, the District is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, title 14, section 15062.

NOW, THEREFORE, BE IT RESOLVED, that the Board makes the following findings:

1. That the foregoing recitals are true and correct.
2. That prior to the adoption of this resolution (“Resolution”), the District: (a) has made available to the public, ten (10) days prior to the Board’s public hearing, the proposed Fee Study indicating the estimated cost required to provide the school facilities for which the increased school fees are levied and the revenue sources anticipated to provide the school facilities as demonstrated in the Fee Study; (b) published the notice of the hearing once at least ten (10) days prior to the hearing and a second publication five (5) days thereafter; (c) at least fourteen (14) days prior to this meeting, mailed to all interested parties who have requested, in writing, notice of the meeting regarding new or increased fees; and (d) held a duly noticed, public hearing, during the regularly scheduled meeting of

the Board on this day, at which oral and written presentation was received regarding the Fee Study and the proposed increase in school fees.

3. That the purpose of the school fees is to provide adequate school facilities for the students of the District who will be generated by residential and commercial/industrial development in the District.

4. That the school fees levied against new residential, commercial and industrial development will be used in accordance with Education Code section 17620 to finance or fund school facilities necessary to accommodate students generated from new development, including, without limitation, the construction, reconstruction, or refurbishment of school facilities or other supporting facilities required in response to new student growth and to maintain a level of service commensurate with that presently existing district-wide, acquisition or lease of property for unhoused students generated from new development in areas of the District where such property may be needed and when needed, and purchase or lease of interim or temporary school facilities in order to accommodate student capacity demands or to house students during construction, reconstruction or refurbishment of school facilities, scheduled debt service payments on outstanding certificates of participation issued to fund various capital facilities improvements to facilities, costs associated with the administration, collection, and justification for the school fees, local funding that may be required for state funding through Senate Bill No. 50, and other purposes as may be appropriate;

5. That there is a reasonable relationship between the need for the imposition of the school fees and the types of development projects upon which the school fees shall be imposed for the purpose of the construction or reconstruction of school facilities, in that residential, commercial and industrial development will generate students who will attend District schools. The school fees will be used to fund all, or a portion of, new school facilities, or to reconstruct or to refurbish existing school facilities.

6. That there is a reasonable relationship between the amount of the school fee and the cost of the additional, reconstructed, or refurbished school facilities attributable to the development upon which the school fee shall be imposed, in that the square footage of these developments has a direct relationship to the number of students that will be generated, and thus to the facilities the District must add, reconstruct and/or refurbish in order to accommodate the additional students.

7. That in accordance with Government Code sections 66001(c) and 66006, the Board finds that a separate fund ("Fund") of the District has been created or is authorized to be established for all monies received by the District for the deposit of fees imposed on construction within the District and that said Fund at all times have been separately maintained, except for temporary investments, with other funds of the District as authorized by law.

8. That the Board finds that the funds of the separate Fund, described above,

consisting of the proceeds of school fees, have been imposed for the purposes of construction and reconstruction of those school facilities necessitated by new residential and commercial/industrial development, and that these funds may be expended for those purposes.

9. That in accordance with Education Code section 17620(a)(5), the fees may also be expended by the District for the costs of performing any study or otherwise making the findings and determinations required under Government Code section 66001, subdivisions (a), (b), and (d) and, in addition, the District may also retain, as appropriate, an amount not to exceed in any fiscal year, three percent (3%) of the school fees collected in that fiscal year for reimbursement of the administrative costs incurred by the District in collecting the fees.

10. That there are no other adequate sources of funds to meet the District's school facilities needs occasioned by, and resulting from, the construction of new residential and/or commercial/industrial development within the District.

AND BE IT FURTHER RESOLVED that the Board incorporates herein by reference, approves and adopts the Fee Study prepared by Koppel & Gruber Public Finance which documents the need for the school facilities fees.

AND BE IT FURTHER RESOLVED that since the Fee Study justifies fees lower than the allowable limits, the District hereby changes the school fees on residential and commercial/industrial development to the following, which is in accordance with Education Code sections 17620, et seq., and Government Code sections 65995, et seq.: (i) \$5.13 per square foot on new residential development, (ii) \$0.84 per square foot of assessable space for new residential construction used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1596.2 of the Health and Safety Code or a multi-level facility as described in paragraph 9 of subdivision (d) of Government Code Section 15432 or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988. and (iii) school fees on new commercial/industrial development shall be in the amounts per square foot of assessable space for all categories as listed in the table below:

Commercial/Industrial Category	Per Square Foot of Chargeable Covered and Enclosed Space
Banks	\$0.77
Community Shopping Center	\$0.41
Neighborhood Shopping Center	\$0.75
Industrial Business Parks	\$0.84
Industrial Parks/ Warehousing/Manufacturing	\$0.37
Rental Self-Storage	\$0.02
Research & Development	\$0.82
Hospitality (Lodging)	\$0.30
Commercial Offices (Standard)	\$0.84
Commercial Offices (Large High Rise)	\$0.84
Corporate Offices	\$0.73
Medical Offices	\$0.84

AND BE IT FURTHER RESOLVED that the change in school fees shall take effect sixty (60) days after the date of this Resolution.

AND BE IT FURTHER RESOLVED that the Superintendent of the District, or his or her designee, shall give notice of the Board’s action herein to the Cities of Sacramento and Rancho Cordova, the County of Sacramento , and the Department of Health Care Access and Information (formerly Office of Statewide Health Planning and Development) (“HCAI”) with jurisdiction over the territory of the District in accordance with the requirements of Education Code section 17620 and 17621, requesting that no building permits (or, for manufactured homes and mobile homes, certificates of occupancy) be issued on or after the date which is sixty (60) days after the date of this Resolution, without certification from the District that the fee specified herein have been paid. Said notice shall specify that collection of the fees is not subject to the restriction set forth in Government Code section 66007, subdivision (a) but, pursuant to subdivision (b) of that statute, the school fees are to be collected prior to issuance of building permits.

AND BE IT FURTHER RESOLVED that developers of commercial or industrial development be provided the opportunity for a hearing to appeal the imposition of the school fee on their developments.

AND BE IT FURTHER RESOLVED that nothing contained or expressed in this Resolution shall be construed to affect the District’s authority to increase fees, enter into agreements with developers, or otherwise adopt or impose, to the extent permitted by law, additional fees, to fully mitigate the impact of residential and/or commercial/industrial development upon the District’s school facilities.

AND BE IT FURTHER RESOLVED that, in the event that the Board takes action in the future to adopt an alternative fee pursuant to Government Code section 65995.5 or 65995.7, commonly known as "Level 2" or "Level 3" fees, respectively, in an amount greater than that authorized by this Resolution, this Resolution shall be held in abeyance during the time in which the greater Level 2 or Level 3 fee is authorized. If, for any reason, any future Board action to adopt a greater Level 2 or Level 3 fee ceases to be effective, this Resolution shall then immediately return into effect unless otherwise specified by the Board.

AND BE IT FURTHER RESOLVED that the District's administration is authorized to make expenditures and to incur obligations of the school fees for the purposes authorized by law.

AND BE IT FURTHER RESOLVED that the Board hereby finds that the change in school fees hereunder is statutorily exempt from the requirements of CEQA pursuant to Education Code section 17621.

AND BE IT FURTHER RESOLVED that this Board hereby approves the CEQA Notice of Exemption regarding the change in fees and directs the Superintendent, or their designee, to file the CEQA Notice of Exemption, together with a certified copy of this Resolution, with the County Clerk of each County in which the District shall collect school fees pursuant to Education Code Section 17621.

AND BE IT FURTHER RESOLVED that this Board hereby adopts this Resolution and directs the Superintendent, or their designee, to file a certified copy of this Resolution, together with all relevant supporting documentation and a map clearly indicating the boundaries of the area subject to the fee, to each city and each county in which the District is situated, pursuant to Education Code section 17621.

APPROVED, ADOPTED, AND SIGNED by the Board of Education of the Sacramento City Unified School District, this 8th day of August, 2024, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

I, _____, Clerk of the Board, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting on the date shown above and by the vote as stated, which resolution is on file in the office of said Board.

Clerk of the Board

Date



**Sacramento City Unified School District
2024 Fee Justification Study**

July 19, 2024

Sacramento City Unified School District
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Sacramento, CA 95824
916-643-7400

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EXECUTIVE SUMMARY

Education Code Section 17620 authorizes the governing board of a school district to levy school fees to offset the impacts to school facilities from new residential and commercial/industrial construction and reconstruction. In order to levy Level I fees (statutory fees), a school district must prepare and adopt a fee justification study pursuant to the provisions of Education Code Section 17620 and Sections 65995 and 66001 of the Government Code. The fee justification study serves as the basis for justifying the levy of Level I fees and presents and documents the nexus findings required by State law.

This Fee Justification Study (“Study”) has been prepared for the Sacramento City Unified School District (“School District”) to demonstrate the relationship between new residential and commercial/industrial development and the School District’s need for the construction of school facilities, the cost of the school facilities, and the per square foot amount of Level I fees (“School Fees”) that may be levied by the School District on residential and commercial/industrial development in accordance with applicable law.

The State Allocation Board (“SAB”) reviews and may adjust the maximum authorized School Fees every January in even-numbered years. The SAB increased the Level I fee on January 24, 2024 and the maximum School Fees authorized by Education Code Section 17620 are currently \$5.17 per square foot for residential construction/reconstruction and \$0.84 per square foot for commercial/industrial construction for unified school districts (“Maximum School Fees”).

The School District serves areas within the Cities of Sacramento and Rancho Cordova and portions of unincorporated Sacramento County and provides education for transitional kindergarten (TK) through 12th grade.

While the Maximum School Fees reflect the upper statutory ceiling on the amount of School Fees the School District can impose, the actual amount of School Fees that may be charged and levied by the School District is also limited by the provisions set forth under Government Code Section 66000 et seq. These provisions require that in any action establishing, increasing, or imposing a fee as a condition of approval of a development project, inclusive of School Fees described herein, a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed must be established. In other words, the amount of School Fees imposed on new development cannot exceed the estimated facilities cost impacts on the School District as a result of such development. Based on the findings presented in this Study, the School District is justified in collecting amounts less than the Maximum School Fees, but equal to the estimated cost impacts for residential and commercial/industrial development.

The findings are summarized as follows:

Residential Development

New residential development in the School District is projected over the next ten (10) years and beyond. Based on student generation rates determined for the School District, new unmitigated residential development could generate an estimated 704 new students over the next ten (10) years (the term “Unmitigated” is further described in Section II.B of this Study). An analysis of the School District’s existing facilities capacity and enrollment demonstrates the projected student

supports construction, reconstruction and refurbishment of existing school facilities. The school facilities cost impact per residential square foot as determined in this Study are shown in Table E-1.

**TABLE E-1
Residential School Facilities Cost Impact/ Applicable Residential School Fee Per Square Foot**

Impact Per Square Foot	Applicable Residential School Fee Per Square Foot
\$5.13	\$5.13

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is less than maximum authorized residential School Fee, which is \$5.17 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$5.13 per square foot (the “Applicable Residential School Fee”).

Commercial/Industrial Development

As commercial/industrial properties develop, new jobs are created. Many of the employees working at the new jobs will move into the School District boundaries, thereby increasing the need for new residential development and further impacting the School District’s facilities. Additionally, many employees living outside of but working at new jobs within the School District boundaries will enroll students on an inter-district basis. School Fees may be imposed on commercial/industrial development if the school fees collected on residential development are insufficient to provide adequate school facilities for students generated as a result of new development and nexus findings are presented that justify the imposition of the commercial/industrial school fee.

Section 17621(e)(1)(B) of the Education Code requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. This code section further adds that employee generation estimates shall be based on the applicable employee generation estimates set forth in the January 1990 edition of “San Diego Traffic Generator Study” (“Traffic Study”), a report by San Diego Association of Governments (“SANDAG”). The school facilities cost impacts per commercial/industrial square foot as determined in this Study are shown in Table E-2 by commercial/industrial land use type (each commercial/industrial category is further described in Appendix “A”).

The cost impacts per square foot for many of the categories of commercial/industrial construction are less than \$0.84 per square foot, the School District’s maximum authorized School Fee per square foot applicable to new commercial/industrial development. Therefore, the School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in an amount up to but not exceeding the cost impact per square foot for each commercial/industrial development category (“Applicable Commercial/Industrial School Fees”). The Applicable Commercial/Industrial School Fees that may be charged by the School District are summarized in Table E-2.

**TABLE E-2
Commercial/Industrial School Facilities Cost Impacts/ Applicable School Fees**

Commercial/Industrial Category	Impact Per Square Foot	Maximum Applicable School Fees
Banks	\$0.77	\$0.77
Community Shopping Center	\$0.41	\$0.41
Neighborhood Shopping Center	\$0.75	\$0.75
Industrial Business Parks	\$0.94	\$0.84
Industrial Parks/Warehousing/Manufacturing	\$0.37	\$0.37
Rental Self-Storage	\$0.02	\$0.02
Research & Development	\$0.82	\$0.82
Hospitality (Lodging)	\$0.30	\$0.30
Commercial Offices (Standard)	\$1.29	\$0.84
Commercial Offices (Large High Rise)	\$1.23	\$0.84
Corporate Offices	\$0.73	\$0.73
Medical Offices	\$1.15	\$0.84

SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

This section discusses the legislative history of the Level I Fee.

Assembly Bill (“AB”) 2926 enacted by the State in 1986, also known as the “1986 School Facilities Legislation” granted school districts the right to levy fees in order to offset the impacts to school facilities from new residential and commercial development. Originally set forth in Sections 53080 and 65995 of the Government Code, AB 2926 authorized statutory school fees to be levied, commencing January 1, 1987, in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space. AB 2926 also provided for an annual increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the SAB. The provisions of AB 2926 have since been amended and expanded.

AB 1600 was enacted by the State legislature in 1987 and created Government Code Sections 66000 *et seq.* These sections require a public agency to satisfy the following requirements when establishing, increasing or imposing a fee as a condition of approval for a development project:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

AB 181, enacted in 1989, established new requirements for school districts levying school fees and also re-codified Government Code Section 53080 *et seq.* as Education Code Section 17620 *et seq.* The additional provisions established by AB 181 imposed more stringent nexus requirements which must be satisfied by school districts prior to levying school fees, especially with respect to commercial/industrial school fees. Additionally, AB 181 provided that the maximum school fees for residential and commercial/industrial development be subject to an increase every two (2) years rather than annually.

In 1998, Governor Wilson signed into law Senate Bill 50 (“SB 50”), the Leroy F. Greene School Facilities Act of 1998, which reformed State’s School Building Program and developer school fee legislation. A significant provision of SB 50 provides school districts the option of adopting alternative school fees (also known as Level II and Level III fees) in excess of the Level I fee upon meeting certain requirements. SB 50 also placed a \$9.2 billion State Bond measure on the November 3, 1998 ballot (Proposition 1A). With the passage of Proposition 1A in November 1998, SB 50 became operative.

SB 50 also limited the power of cities and counties to require mitigation of school facilities impacts as a condition of approving new development and suspended the court cases known as Mira-Hart-Murrieta. The Mira-Hart-Murrieta cases previously permitted school districts to collect mitigation fees in excess of school fees under certain circumstances.

On November 5, 2002, California voters passed Proposition 47, which authorized the issuance of \$13.05 billion in State bonds and also enacted AB 16, which provided for additional reformation of the School Building Program. AB 16, among other items, clarified that if the SAB is no longer approving apportionments for new construction due to the lack of funds available for new school facilities construction, a school district may increase its Level II Fee to the Level III Fee. With the issuance of the State bonds authorized by the passage of Proposition 47, this section of AB 16 became inoperable.

Furthermore, Proposition 55 was approved on March 2, 2004, which authorized the sale of \$12.3 billion in State bonds. In addition, California voters approved Proposition 1D in the general election held on November 7, 2006. Proposition 1D authorized the issuance of \$10.4 billion in State bonds.

California voters approved Proposition 51 (the California Public School Facility Bonds Initiative) in the general election held on November 8, 2016, authorizing the issuance of \$9 billion in bonds to fund the improvement and construction of school facilities for K-12 schools and community colleges.

SECTION II. PROJECTED UNHOUSED STUDENTS AND ESTIMATED FACILITY AND PER STUDENT COSTS

The objective of this Study is to determine if a nexus exists between future residential and commercial/industrial development and the need for school facilities. In addition, the Study aims to identify the costs of such required school facilities and determine the amount of School Fees that can be justifiably levied on residential and commercial/industrial development according to the estimated impacts caused by such development. This section evaluates whether existing school facilities can accommodate students generated from future residential development, projects student enrollment based on anticipated residential growth, and estimates the costs of school facilities required to accommodate new residential growth. The findings determined in this section are used in following sections to evaluate the cost impact per square foot for new residential and commercial/industrial property. Although many of the figures in this section are primarily derived from residential development projections and impacts, they are adjusted in Section IV. to evaluate the impact of commercial/industrial development.

A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

The School District's existing school facilities capacity and student enrollment were evaluated in order to determine if there is available capacity to house students generated by new residential and commercial/industrial development.

The School District currently operates forty-seven (47) schools serving grades TK through 6, eight (8) schools serving grades 7 and 8, and eleven (11) schools serving grades 9 through 12. Additionally, there are six (6) schools serving grades K through 8, one (1) school serving grades TK through 12, and one (1) school serving grades 7 through 12. For purposes of this Study school levels have been assigned based on the following grades; grades TK through 6 ("Elementary School"); grades 7 and 8 ("Middle School"); and grades 9 through 12 ("High School"). Per Education Code Section 17071.25, these facilities have a capacity to accommodate 40,123 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased for a period of less than five (5) years, (iii) leased when needed as interim housing (project basis), or (iv) represent the number of portables that exceed 25% of the School District's permanent classrooms. Appendix "B" provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District's program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2023, the student enrollment of the School District is 37,973 students. A summary of the student enrollment data is included in Appendix "C". Current available capacity is calculated by subtracting current student enrollment from existing school facilities capacity for each school level. The available capacity calculation is shown in Table 1.

TABLE 1
Facilities Capacity and Student Enrollment

School Level	Existing Facilities Capacity	Student Enrollment (October 2023)	Available/ (Deficit) Capacity
Elementary School	19,759	20,648	(889)
Middle School	6,912	6,016	896
High School	13,452	11,309	2,143
Total	40,123	37,973	2,150

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

To estimate projected residential unit growth over the next ten (10) years, Koppel & Gruber Public Finance (“K&G Public Finance”) obtained and compiled planned and current building activity information from the City of Sacramento and the City of Rancho Cordova Building and Planning Divisions and information provided in the 2023/2024 Demographics and Enrollment Projections Report prepared for the School District by School Works, Inc. and dated February 2024 (“the 2024 Demographic Report”). Such information was used to project residential development for areas within the School District by housing type. Based on the information, it is estimated the School District could experience the development of an estimated 5,311 residential units over the next ten (10) years (“Projected Units”).

The School District has entered into mitigation agreements with certain property owners and/or developers, whereby the terms of the mitigation agreements require mitigation payments in lieu of paying School Fees (“Mitigated”)¹. Projected Units subject to such agreements have been identified and/or estimated and excluded from the calculation. This Study conservatively assumes for purpose of analysis that the agreements fully offset the impact of the developments governed by those agreements, regardless of whether the agreements in fact provide full mitigation. Any property owners and/or developers that have not entered into a mitigation agreement or included in a CFD are subject to the payment of School Fees (“Unmitigated”).

¹ On November 3, 2016, the District entered into a “Railyards Project School Facilities Agreement,” to mitigate the impact on school facilities resulting from the development project in downtown Sacramento called the “Railyards.” The mitigation fees for residential construction within the Railyards Project are deposited into a separate account (Fund 25) and shall be used only for those purposes defined in the Railyards Project School Facilities Agreement. The Railyards project is currently active and developing.

The types of residential units² considered include:

- (i) **Single family detached (“SFD”)** –dwelling units with no common walls and assigned an individual and separate assessor’s parcel;
- (ii) **Single family attached/Multi-family units (“SFA/MF”)** – dwelling units sharing a common wall (e.g. apartments, duplexes, townhouses, condominiums, etc.).

It should be noted that Mobile homes are not included in this analysis.³ The estimated total Projected Units that are subject to mitigation agreements and/or CFDs (which, for purposes of this Study are deemed “Mitigated”) and the remaining Unmitigated Projected Units in the entire School District are summarized by residential category in Table 2.

TABLE 2
Projected Units by Residential Category

Residential Category	Total Projected Units	Mitigated Projected Units	Unmitigated Projected Units
Single-Family Detached (SFD)	685	0	685
Single-Family Attached/Multi-Family (SFA/MF)	4,626	337	4,289
Total	5,311	337	4,974

2. Student Generation Rates

In order to calculate student generation rates (“SGRs”), K&G Public Finance first obtained parcel data from the County of Sacramento Assessor’s Office (GIS OpenData). Parcels in the parcel data file were classified by unit type (SFD, SFA/MF). Due to the County data missing unit counts, K&G Public Finance compiled unit counts based on information from data from the US Census Bureau⁴ resulting in a total of 85,382 SFDs and 59,725 SFA/MFs within the School District.

K&G Public Finance then obtained a student database from the School District, which contained the school attended, grade level and physical address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2023. The student enrollment address information was matched to the address (situs address) information of parcels in the County property characteristic database. The number of students matched was then queried by school level and residential category. Table 3 provides a summary of the SGRs

² Accessory Dwelling Units (ADUs) or Junior ADUs are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit which did not previously exist. The School District recognizes that students are projected to be generated from ADUs and will charge the appropriate fee rate for these types of new construction projects.

³ Education Code Section 17625 sets forth the prerequisites that must be met before school districts may levy school fees on mobile homes. Since it is often difficult to determine and make projections relating to mobile homes that meet those requirements, the mobile home category is omitted from this Study.

⁴ 2022 American Community Survey 5-Year Estimates; DP04-Selected Housing

by school level and residential category. A more detailed analysis of the SGR determinations is contained within Appendix “D”.

**TABLE 3
Student Generation Rates**

School Level	SFD Units	SFA/MF Units
Elementary School	0.1914	0.0604
Middle School	0.0557	0.0174
High School	0.1070	0.0299
Total	0.3541	0.1077

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of Unmitigated Projected Units as shown in Table 2. A total of 704 students are estimated to be generated from Unmitigated Projected Units. The projected student enrollment is summarized by school level in Table 4.

**TABLE 4
Projected Student Enrollment by School Level**

School Level	Projected Student Enrollment from Unmitigated Projected Units
Elementary School	390
Middle School	113
High School	201
Total	704

4. Projected Unhoused Students

As shown in Table 1, comparing the School District’s October 2023 student enrollment and facilities capacity determined pursuant to regulations under the State Facilities Program (“SFP Regulations”) results in deficit facilities capacity at the Elementary School level, and available capacity at the Middle School and High School levels.

While these findings indicate the School District’s collective capacity availability or deficiencies to accommodate projected students from new development over the course of the planning period, the analysis doesn’t consider (i) the condition and adequacy of existing capacity, (ii) the availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected; and/or (iii) the service and educational goals of the School District.

Deficit capacity at the Elementary School as shown in Table 1 generally indicates the need for the construction or expansion of school facilities necessary to accommodate projected student enrollment. As previously mentioned in Section II.B of this Study, the determination of facilities capacity pursuant to the SFP Regulations discounts from the capacity figures certain portable classrooms, including the number of portables that

exceed 25% of the School District’s permanent classrooms, as one of the objectives of the SFP program is to provide funding for the replacement of portable classrooms with permanent facilities. Overall, portable classrooms account for approximately 25% of the School District’s classroom inventory; however, at the Elementary School level, portable classrooms account for over 40% of the total classroom inventory. The findings suggest that deficit capacity at the Elementary School level is largely a result of the exclusion of a number of portable classrooms as instructed under the SFP Regulations, and an indication of the need to replace a certain number of portable classrooms with permanent facilities, as needed throughout the School District. However, it should be further noted the capacity analysis shown in Table 1 does not consider the availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected. Major residential development projects are planned in certain areas of the School District. For example, the School District anticipates significant reconstruction projects that are needed to address student enrollment from residential developments known as Delta Shores and Stone Beetland, commencing with improvements at John Still K-8 School and Susan B. Anthony Elementary School.

As further described in this Study, capital improvements, including school construction, reconstruction and refurbishments projects, are necessary for the long-term use to adequately house the existing student population and future enrollment from new housing at all school levels. The School District’s facility needs are discussed in more detail in Section II.C.1. The facility needs exist regardless of the availability of capacity to house student enrollment, inclusive of student enrollment generated from new development. Therefore, for the purpose of this analysis, Projected Student Enrollment is not adjusted by available capacity and student enrollment attributable to new housing that requires a seat (facilities), including new facilities and/or facilities to be replaced for their continued useful life (“Projected Unhoused Students”) is equal to Projected Student Enrollment. Table 5 shows the determination of Projected Unhoused Students by school level.

TABLE 5
Projected Unhoused Students

School Level	Projected Student Enrollment	Available Seat Adjustment	Projected Unhoused Students
Elementary School	390	0	390
Middle School	113	0	113
High School	201	0	201
Total	704	0	704

C. FACILITY NEEDS AND ESTIMATED PER SEAT/STUDENT COST

1. Facilities Needs

Education Code section 17620 authorizes school districts to assess School Fees to fund the “construction or reconstruction of school facilities.” Government Code Section 66001 (g) allows School Fees to include the costs attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan⁵.

In 2019, the School District conducted an assessment of the School District’s existing facilities and identified certain improvements, modernization and deferred maintenance needs requiring capital investment totaling an estimated \$4,500,000,000 in 2024 dollars. The facilities assessments were developed into a Facilities Master Plan, and the overall capital improvement spending budget was organized into two categories: Project Type A and Project Type B. Project Type A capital improvements are aimed at addressing health, safety and compliance issues, while Project Type B improvements are considered visionary projects, and support learning environments through new construction, renovation and modernization classrooms facilities, safety and security upgrades, and the creation of media resources, visual and performing arts, campus kitchens, fitness, health and wellness spaces, among other items.

The facilities improvement needs demonstrate capital improvement projects that are necessary for the long-term use and adequate housing of student enrollment at the School District’s existing facilities and to meet the educational goals of the School District. The proposed capital improvements will benefit student enrollment as a result of new development projects. Therefore, without implementation of the capital improvement projects, adequate facilities do not exist within the School District to house student enrollment as a result of new development.

The primary source of funding for the projects is expected from general obligation bond proceeds. The School District has passed three general obligation bond measures in recent years: ballot Measures Q and R were approved by the electors on November 6, 2012 and authorized the issuance of general obligation bonds in amounts not to exceed \$346 million and \$68 million, respectively, to fund classroom and system upgrades, repairs and renovations, and other improvements. In addition, Measure H was approved by the electors on March 3, 2020 and authorized the issuance of general obligation bonds in an amount not to exceed \$750 million to finance the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. Significant capital improvements have been undertaken with the proceeds issued under Measures Q, R and H, which projects are still underway. On May 2, 2024, the Board of Education took action ordering a bond election on November 5,

⁵ See also *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal. App. 4th 218.

2024, requesting from the voters the authorization of \$543,000,000 to further the ongoing capital improvement projects.

Revenues from the imposition of the applicable school fees are intended to help bridge the funding gap between (i) monies available from general obligation bond proceeds, including funding from the Measure Q, Measure R and Measure H Authorizations, funding from potential future general obligation bond proceeds, State funding and other sources, and (ii) the estimated costs of the capital improvement projects. Table 6 below summarizes by school level estimated costs totaling \$1,539,500,000 for priority Project Type A and Project Type B site capital improvement projects and non-site-specific School District-wide capital improvements, such as campus security enhancements, ADA improvements and contingency, excluding priority projects classified as deferred maintenance.

**Table 6
Estimated Facilities Costs Per School Level**

School Level	Estimated Eligible Priority Facilities Costs ¹
Elementary School	\$932,050,559
Middle School	\$339,449,441
High School	\$84,000,000
School District-wide	\$184,000,000

¹ Estimated in 2024 dollars. Excludes priority projects classified as deferred maintenance.

2. Estimated Cost Per Seat/Student

The estimated cost per student to provide adequate school facilities to house Projected Unhoused Students was derived from the estimated eligible priority facilities costs summarized in Table 6. The estimated site facilities costs for Elementary School, Middle School and High School projects were divided by the existing facilities capacity by each school level to determine the site facilities cost impact per seat/student. School District-wide facilities costs were divided by the total existing facilities capacity of the School District, resulting in an estimated School District-wide facilities cost impact per seat/student equal to \$4,586. The amount was added to the Site Facilities Cost Impacts per Seat/Student to determine the Total Facilities Cost Impact per Seat/Student. This computation is shown in Table 7 on the following page.

TABLE 7
Total Facilities Cost Impact Per Seat/Student

	Elementary School	Middle School	High School
Estimated Site Facilities Costs	\$932,050,559	\$339,449,441	\$84,000,000
Existing Facilities Capacity by School Level	19,759	6,912	13,452
<i>Site Facilities Cost Impact per Seat/Student</i>	<i>\$47,171</i>	<i>\$49,110</i>	<i>\$6,244</i>
School District-wide Facilities Costs	\$184,000,000	\$184,000,000	\$184,000,000
Total Existing School District Capacity	40,123	40,123	40,123
<i>School District-wide Facilities Cost Impact per Seat/Student</i>	<i>\$4,586</i>	<i>\$4,586</i>	<i>\$4,586</i>
Total Facilities Cost Impact per Seat/Student	\$51,757	\$53,696	\$10,830

SECTION III. PROJECTED IMPACT OF RESIDENTIAL DEVELOPMENT

The following sections present the school facility impact analysis for new residential development and provide step-by-step calculations of the estimated per residential square foot cost impact.

To determine the school facilities cost impact per square foot of residential development, first the Total Facilities Cost Impact per Seat/Student determined in Table 7 was multiplied by the Projected Unhoused Students as shown in Table 5 for each school level. The result of this computation is shown in Table 8 and reflects the estimated school facilities cost impact to house Projected Unhoused Students.

**TABLE 8
Total Facilities Cost Impact**

School Level	Total Facilities Cost Impact per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Unmitigated Projected Units
Elementary School	\$51,757	390	\$20,185,230
Middle School	\$53,696	113	\$6,067,648
High School	\$10,830	201	\$2,176,830
Total		704	\$28,429,708

The total school facilities impact shown in Table 8 above was then divided by the number of Unmitigated Projected Units shown in Table 2 to determine the school facilities cost per residential unit. The cost per residential unit is shown in Table 9.

**TABLE 9
School Facilities Cost per Residential Unit**

Total Facilities Cost Impact	Unmitigated Projected Units	Facilities Cost Impact per Residential Unit
\$28,429,708	4,974	\$5,715

The school facilities cost impact per residential square foot is calculated by dividing the school facilities cost per residential unit determined in Table 9 by the weighted average square footage of each residential unit type. This calculation is shown in Table 10. The weighted average square footage square footage of the Unmitigated Projected Units is estimated based on square footage information from recent development projects constructed within the School District and in the Cities of Sacramento and Rancho Cordova.

TABLE 10
School Facilities Cost per Residential Square Foot

Facilities Cost Impact per Residential Unit	Weighted Average Square Footage	Facilities Cost per Residential Square Foot
\$5,715	1,114	\$5.13

The school facilities impact per residential square foot determined in Table 10 is less than the current maximum authorized residential School Fees of \$5.17 per square foot; therefore, the School District is justified in levying up to but not exceeding \$5.13 for residential construction and reconstruction.

SECTION IV. COMMERCIAL/INDUSTRIAL SCHOOL IMPACT ANALYSIS

The following section presents the school facilities impact analysis for new commercial/industrial development and provides a step-by-step calculation of the estimated per commercial/industrial square foot cost impacts.

A. EMPLOYEE GENERATION

In the course of making the nexus findings to justify School Fees levied on commercial/industrial development, Education Code Section 17621(e)(1)(B) requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. As mentioned in the Executive Summary, for purposes of making such determination this code section further sets out that the employee generation estimates be based on the applicable estimates set forth in the Traffic Study published by SANDAG.

The employee generation estimates per 1,000 square feet of development derived from the Traffic Study are listed by commercial/industrial land use category in Table 11. The land use categories listed are based on those categories described in the Traffic Study and include all land uses recommended by the provisions of Education Code Section 17621(e)(1)(B).

**TABLE 11
Employee Generation per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Average Square Footage per Employee	Employees Per 1,000 Square Feet
Banks	354	2.8253
Community Shopping Center	652	1.5348
Neighborhood Shopping Center	357	2.7985
Industrial Business Parks	284	3.5156
Industrial Parks/Warehousing/Manufacturing	742	1.3473
Rental Self-Storage	15,541	0.0643
Research & Development	329	3.0408
Hospitality (Lodging)	883	1.1325
Commercial Offices (Standard)	209	4.7897
Commercial Offices (Large High Rise)	220	4.5442
Corporate Offices	372	2.6848
Medical Offices	234	4.2654

Source: San Diego Traffic Generator Study, January 1990 Edition; SANDAG.

B. RESIDENTIAL IMPACT

1. Households

To evaluate the impact of commercial/industrial development on School District facilities, the employee generation estimates listed in Table 11 were first used to determine the impact of commercial/industrial development on a per household basis. Based on information derived from U.S. Census Bureau data⁶, there are approximately 1.18 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 11 by 1.18 results in the estimated number of households per 1,000 square feet of commercial/industrial development (“Total Household Impact”).

The Total Household Impact determined in the preceding paragraph takes into consideration all employees generated from commercial/industrial development. Since some of those employees will live outside the School District and will therefore have no impact on the School District, the figures are adjusted to reflect only those households within the School District occupied by employees generated from commercial/industrial development built within the School District. Based on information derived from U.S. Census Bureau data⁷, it is estimated that approximately 52.6 percent (52.6%) of employees both live and work within the School District. Multiplying the Total Household Impact by 52.6 percent (52.6%) results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 12.

TABLE 12

Impact of Commercial/Industrial Development on Households within the School District

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	1.2594
Community Shopping Center	0.6842
Neighborhood Shopping Center	1.2475
Industrial Business Parks	1.5671
Industrial Parks/Warehousing/Manufacturing	0.6006
Rental Self-Storage	0.0287
Research & Development	1.3555
Hospitality(Lodging)	0.5048
Commercial Offices (Standard)	2.1351
Commercial Offices (Large High Rise)	2.0256
Corporate Offices	1.1968
Medical Offices	1.9014

⁶ 2022 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

⁷ 2022 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

2. Household Student Generation

The student generation impacts per 1,000 square feet of commercial/industrial development were calculated by multiplying the household impacts shown in Table 12 by blended student generation rates determined for each school level. The result of this calculation is shown in Table 13. The determination of student generation rates are shown and described in Appendix “D” of this Study.

TABLE 13
Student Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	High School Student Generation	Total Student Generation
Banks	0.0991	0.0287	0.0513	0.1791
Community Shopping Center	0.0538	0.0156	0.0278	0.0972
Neighborhood Shopping Center	0.0982	0.0284	0.0508	0.1774
Industrial Business Parks	0.1233	0.0357	0.0638	0.2228
Industrial Parks/Warehousing/ Manufacturing	0.0473	0.0137	0.0244	0.0854
Rental Self-Storage	0.0023	0.0007	0.0012	0.0042
Research & Development	0.1067	0.0309	0.0552	0.1928
Hospitality (Lodging)	0.0397	0.0115	0.0205	0.0717
Commercial Offices (Standard)	0.1680	0.0487	0.0869	0.3036
Commercial Offices (Large High Rise)	0.1594	0.0462	0.0824	0.2880
Corporate Offices	0.0942	0.0273	0.0487	0.1702
Medical Offices	0.1496	0.0434	0.0774	0.2704

3. Inter-District Student Impact

Based on information provided by the School District, 1,176 students were enrolled at the School District on an inter-district basis as of October 2023, including 547 students at the Elementary School level, 244 students at the Middle School level, and students at 385 the High School level. Many of those inter-district students attend the School District as a result of their parents or guardians being employed at businesses located within the School District boundaries. To determine the inter-district impact of new commercial/industrial development, the number of inter-district students at each school level was first divided by the estimated number of employees within the School District’s area. Employment was estimated at 174,499⁸ based on data obtained from the U.S. Census Bureau. The ratio of inter-district students to estimated employment for each school level was then multiplied by the employee generation factors for each of the commercial/industrial categories as shown in Table 11. The calculation results in the Inter-District Student Impacts shown in Table 14.

⁸ 2022 American Community Survey 5-Year Estimates; DP03-Economic Characteristics (Civilian Employed).

TABLE 14
Inter-District Cost Impact per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Inter-District Cost Impact
Banks	0.0088	0.0040	0.0062	0.0190
Community Shopping Center	0.0048	0.0021	0.0034	0.0103
Neighborhood Shopping Center	0.0087	0.0039	0.0062	0.0188
Industrial Business Parks	0.0109	0.0049	0.0077	0.0235
Industrial Parks/ Warehousing/Manufacturing	0.0042	0.0019	0.0030	0.0091
Rental Self-Storage	0.0002	0.0001	0.0001	0.0004
Research & Development	0.0094	0.0043	0.0067	0.0204
Hospitality (Lodging)	0.0035	0.0016	0.0025	0.0076
Commercial Offices (Standard)	0.0148	0.0067	0.0105	0.0320
Commercial Offices (Large High Rise)	0.0141	0.0064	0.0100	0.0305
Corporate Offices	0.0083	0.0038	0.0059	0.0180
Medical Offices	0.0132	0.0060	0.0094	0.0286

4. Total Student Generation Impact

The Total Student Generation Impact is determined by adding the Student Generation Impacts shown in Table 13 to the Inter-District Impacts determined in Table 14. The Total Student Generation Impacts are listed in Table 15.

TABLE 15
Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Student Generation Cost Impact
Banks	0.1079	0.0327	0.0575	0.1981
Community Shopping Center	0.0586	0.0177	0.0312	0.1075
Neighborhood Shopping Center	0.1069	0.0323	0.0570	0.1962
Industrial Business Parks	0.1342	0.0406	0.0715	0.2463
Industrial Parks/ Warehousing/Manufacturing	0.0515	0.0156	0.0274	0.0945
Rental Self-Storage	0.0025	0.0008	0.0013	0.0046
Research & Development	0.1161	0.0352	0.0619	0.2132
Hospitality (Lodging)	0.0432	0.0131	0.0230	0.0793
Commercial Offices (Standard)	0.1828	0.0554	0.0974	0.3356
Commercial Offices (Large High Rise)	0.1735	0.0526	0.0924	0.3185
Corporate Offices	0.1025	0.0311	0.0546	0.1882
Medical Offices	0.1628	0.0494	0.0868	0.2990

C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

1. Cost Impact

To estimate the school facilities costs required to house new students as a result of additional commercial/industrial development, the Facilities Cost Impact per Seat/Student determined in Table 7 is multiplied by the household impacts calculated in Table 15, resulting in the total school facilities cost impact per 1,000 square feet of commercial/industrial development. The total school facilities cost impacts are shown in Table 16 by commercial/industrial development category.

TABLE 16
School Facilities Costs per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total School Facilities Cost Impact
Banks	\$5,585	\$1,756	\$623	\$7,964
Community Shopping Center	\$3,033	\$950	\$338	\$4,321
Neighborhood Shopping Center	\$5,533	\$1,734	\$617	\$7,884
Industrial Business Parks	\$6,946	\$2,180	\$774	\$9,900
Industrial Parks/ Warehousing/Manufacturing	\$2,665	\$838	\$297	\$3,800
Rental Self-Storage	\$129	\$43	\$14	\$186
Research & Development	\$6,009	\$1,890	\$670	\$8,569
Hospitality (Lodging)	\$2,236	\$703	\$249	\$3,188
Commercial Offices (Standard)	\$9,461	\$2,975	\$1,055	\$13,491
Commercial Offices (Large High Rise)	\$8,980	\$2,824	\$1,001	\$12,805
Corporate Offices	\$5,305	\$1,670	\$591	\$7,566
Medical Offices	\$8,426	\$2,653	\$940	\$12,019

2. Residential Fee Offsets

The total cost impacts determined in Table 16 represent the amounts required to fully mitigate the impact on school facilities, as a result of new commercial/industrial development within the School District. Many employees as a result of new commercial/industrial development will commute from areas outside of the School District boundaries or will reside in existing homes, from which no mitigation will be received from the housing in which they reside. However, new commercial/industrial development, and thereby new employee generation, will also increase the need for new residential development to house those employees living in the School District. Applicable Residential School Fees adopted by the School District under applicable law will also be imposed by the School District on such new residential development. To prevent new commercial/industrial development from paying the portion of impact that is mitigated by the Applicable Residential School Fees, this amount has been calculated and deducted from the school facilities impact costs calculated in Table 16.

The residential fee offsets are first calculated by using the Applicable Residential School Fee of \$5.13 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 1,114 square feet. This calculation provides the average residential revenues from a residential unit of \$5,715 (\$5.13 x 1,114). The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 12, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development (“Residential Fee Offset”). This computation is shown in Table 17.

TABLE 17
Residential Fee Offsets

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.	Residential Fee per Unit	Residential Fee Offset per 1,000 Square Feet Com./Ind.
Banks	1.2594	\$5,715	\$7,197
Community Shopping Center	0.6842	\$5,715	\$3,910
Neighborhood Shopping Center	1.2475	\$5,715	\$7,129
Industrial Business Parks	1.5671	\$5,715	\$8,956
Industrial Parks/ Warehousing/Manufacturing	0.6006	\$5,715	\$3,432
Rental Self-Storage	0.0287	\$5,715	\$164
Research & Development	1.3555	\$5,715	\$7,746
Hospitality (Lodging)	0.5048	\$5,715	\$2,885
Commercial Offices (Standard)	2.1351	\$5,715	\$12,202
Commercial Offices (Large High Rise)	2.0256	\$5,715	\$11,576
Corporate Offices	1.1968	\$5,715	\$6,839
Medical Offices	1.9014	\$5,715	\$10,866

3. Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 17 from the total school facilities costs listed in Table 16 results in the net school facilities costs per 1,000 square feet of commercial/industrial development (“Net School Facilities Costs”). The Net School Facilities Costs are listed in Table 18.

TABLE 18
Net School Facilities Costs Per 1,000 Square Feet Commercial/Industrial Development

Commercial/Industrial Category	Total School Facilities Cost Impact	Residential Fee Offset	Net School Facilities Cost Impact
Banks	\$7,964	\$7,197	\$767
Community Shopping Center	\$4,321	\$3,910	\$411
Neighborhood Shopping Center	\$7,884	\$7,129	\$755
Industrial Business Parks	\$9,900	\$8,956	\$944
Industrial Parks/ Warehousing/Manufacturing	\$3,800	\$3,432	\$368
Rental Self-Storage	\$186	\$164	\$22
Research & Development	\$8,569	\$7,746	\$823
Hospitality (Lodging)	\$3,188	\$2,885	\$303
Commercial Offices (Standard)	\$13,491	\$12,202	\$1,289
Commercial Offices (Large High Rise)	\$12,805	\$11,576	\$1,229
Corporate Offices	\$7,566	\$6,839	\$727
Medical Offices	\$12,019	\$10,866	\$1,153

The Net School Facilities Cost Impacts determined in Table 18 were then divided by 1,000⁹ to provide the cost impact on a square foot basis. These cost impacts are listed in Table 19.

⁹ The Employee Generation Rates derived from the SANDAG Traffic Study are estimated per 1,000 square feet of development.

TABLE 19
Net School Facilities Cost Impacts Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	\$0.77
Community Shopping Center	\$0.41
Neighborhood Shopping Center	\$0.75
Industrial Business Parks	\$0.94
Industrial Parks/ Warehousing/Manufacturing	\$0.37
Rental Self-Storage	\$0.02
Research & Development	\$0.82
Hospitality (Lodging)	\$0.30
Commercial Offices (Standard)	\$1.29
Commercial Offices (Large High Rise)	\$1.23
Corporate Offices	\$0.73
Medical Offices	\$1.15

The net school facilities cost impacts per commercial/industrial square shown in Table 19 vary in relation to the maximum authorized statutory school fee for commercial/industrial development of \$0.84 per square foot. Therefore, the School District is justified in levying school fees on commercial/industrial in amount up to but not exceeding the net cost impacts determined for each commercial/industrial development category.

D. COMMERCIAL/INDUSTRIAL DEVELOPMENT NOT IN PRESCRIBED CATEGORIES

In cases where new commercial/industrial development does not fit within the prescribed categories shown in Table 11, the School District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The School District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

E. AGE-RESTRICTED (SENIOR) HOUSING

The School District must exercise discretion in determining whether a particular project qualifies as “senior citizen housing” for the purpose of imposing developer fees. (See California Ranch Homes Development Co. v. San Jacinto Unified School Dist. (1993) 17 Cal.App.4th 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects at the current commercial/industrial rate of \$0.84 per square foot as justified herein. The School District will require proof that such senior units are indeed restricted to seniors (i.e. a copy of the

recorded CC&Rs or deed(s)) and reserves the right to revoke a Certificate of Compliance and/or require payment of difference of the amount per square foot paid to the then current amount of School Fees being levied on residential development per square foot should such Covenants, Conditions, and Restrictions (“CC&Rs”) or deed(s) be modified to allow students to reside in such the housing units. If there is any uncertainty as to whether a project qualifies as senior citizen housing or will, in fact, remain senior citizen housing beyond initial approval, the School District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial School Fee rate. Such cooperation could take the form of an agreement by the developer to include a restriction in the recorded CC&Rs conditioning subsequent changes in residency requirements on the owner’s payment of applicable developer fees, and to notify the School District of changes in residency requirements and/or to provide current residency data upon School District’s request.

SECTION V. REDEVELOPMENT

Government Code Section 66001, subdivision (a)(3) and (4) requires that a school district, in imposing school-impact fees, establish a reasonable relationship between the fee's use, the need for the public facility and the type of development project on which the fee is imposed. This section addresses and sets forth general policy when considering the levy of school fees on new construction resulting from redevelopment projects within the School District.

Redevelopment means voluntarily demolishing existing residential, commercial, and/or industrial structures and subsequently replacing them with new construction ("Redevelopment"). The School District is aware of Redevelopment projects completed within the School District boundaries and anticipates similar Redevelopment projects may be completed in the next ten (10) years and beyond. School fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. shall be levied by the School District on new construction resulting from Redevelopment projects, if there is a nexus between the School Fees being imposed and the impact of new construction on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the School District shall review, evaluate and determine on a case-by-case basis, the additional impact of the proposed new development by comparing the projected square footage, student generation and cost impacts of the proposed new units and the pre-existing residential, commercial and/or industrial development. Such analysis shall utilize the student generation rates identified in Table 3 of this Study, as applicable.

Redevelopment projects featuring a transition in commercial/industrial categorical classification (e.g. a project redeveloping a Hospitality (lodging) into Commercial office (standard) space) should be assessed based on the Applicable School Fee for the new commercial/industrial category multiplied by the total assessable space of the new commercial/industrial project in the case of a complete site redevelopment. In the case where there is a partial redevelopment, or an addition to an existing development, the Applicable School Fee should be calculated on a basis of the marginal assessable space increase multiplied by the maximum Applicable School Fee for the assessable space.

The School District may levy school fees, authorized under applicable law, on new units resulting from construction projects in an amount up to the additional impact cost per square foot as determined in accordance with the preceding paragraphs, but not exceeding the applicable school fees.

SECTION VI. GOVERNMENT CODE SECTION 66000

Government Code Sections 66000 *et seq.* were enacted by State Legislature in 1987. In any action establishing, increasing, or imposing a fee as a condition of approval of a development project, such as the Applicable School Fees described herein, these Government Code sections require the public agency to satisfy the following requirements:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

The information set forth herein, including the information contained in the Appendices attached hereto, provide factual evidence establishing a nexus between the type of development projected to be built within the School District and the amount of Applicable School Fees levied upon such development based on the need for such Applicable School Fees. The determinations made in this Study meet the requirements of Government Code Section 66000. The findings are summarized as follows:

Purpose of the School Fee

The Board of the School District will levy and collect school fees on new residential and commercial/industrial development to obtain funds for the construction and/or reconstruction of school facilities to accommodate students generated as a result of such development. In accordance with Education Code Section 17620, "construction or reconstruction of school facilities" **does not** include any item of expenditure for any of the following:

- i. Regular maintenance or routine repair of school buildings and facilities;
- ii. Inspection, sampling, analysis, encapsulation or removal of asbestos-containing material, except where incidental to school facilities construction or reconstruction for which the expenditure of fees or other consideration collected pursuant to Education Code Section 17620 is not prohibited; and,
- iii. Deferred maintenance as described in Education Code Section 17582.

Identify the Use of the School Fee

The School District has determined that revenues collected from Applicable School Fees imposed on residential and commercial/industrial developments will be used for the following purposes:

- i. Construction, reconstruction or refurbishment of school facilities required to accommodate students generated by new residential and commercial/industrial development in areas of the School District where school facilities are needed;
- ii. Construction, reconstruction or refurbishment of administrative and operations facilities required in response to new student growth from new development;
- iii. Acquisition or lease of property for unhoused students generated from new development;
- iv. Purchase or lease of interim and/or temporary school facilities in order to accommodate student capacity demands;
- v. Costs associated with the administration, collection, and justification for the Applicable School Fees;
- vi. Provide local funding that may be required if the School District applies for State funding through SB 50.
- vii. Scheduled debt service payments on outstanding certificates of participation issued to fund various capital facilities improvements;
- viii. And other purposes as may be identified by the School District, and which purposes will be re-examined, as appropriate

Relationship between the Use of the Fee, the Need for School Facilities and the Type of Development on which the Fee is Imposed

As determined in the preceding sections, adequate school facilities do not exist to accommodate students generated from new residential and commercial/industrial development in the areas of the School District where new development is anticipated. The fees imposed on such new development will be used to finance the construction, reconstruction and/or refurbishment of school facilities required to accommodate student enrollment growth generated by new residential and commercial/industrial development.

Determination of the Relationship between the Fee Amount and the School Facilities Costs Attributable to Type of Development on which the Fee is Imposed

The imposition of the Applicable Residential School Fee of \$5.13 per square foot of residential development is justified as the fee is equal to or below the per square foot cost impacts to provide adequate school facilities required as a result of such new residential development.

Similarly, the imposition of the Applicable Com/Ind. School Fees of \$0.84 per square foot of commercial/industrial development is justified as the fee is equal to the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development.

Accounting Procedures for the Fees

The School District will deposit, invest, and expend the school fees imposed and collected on residential and commercial/industrial development in accordance with the provision of Government Code Section 66006.

APPENDIX A

COMMERCIAL/INDUSTRIAL DEVELOPMENT DESCRIPTIONS

Banks	Include small branch offices to regional offices used for banking. Properties under this category allow customers to conduct banking on-site.
Community Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Community Shopping Centers have a total building square footage of 100,000 and more square feet of gross floor area
Neighborhood Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Neighborhood Shopping Centers have a total building square footage of less than 100,000 square feet of gross floor area.
Industrial Business Parks	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with 15% or more of the total area designated for commercial use.
Industrial Parks/ Warehousing/Manufacturing	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with limited or no commercial use (less than 15% of the total area designated for commercial use).
Rental Self-Storage	Include warehouse developments which rent small storage vaults and often termed “mini-storage”.
Research & Development	Include scientific research and development laboratories, office and/or their supporting facilities.
Hospitality (Lodging)	Include establishments which provide lodging to the general public. Lodging types include hotels, motels, resort hotels and inns. The maximum term of occupancy for establishment within this category shall not exceed 30 days.
Commercial Offices (Standard) ¹	Include general office space occupying less than 100,000 square feet with multiple tenants.
Commercial Offices (Large High Rise) ¹	Include general office space occupying 100,000 square feet and greater with multiple tenants.
Corporate Offices	An office or office building with a single tenant.
Medical Offices	Include medical offices that serve a wide range of medical needs and may include a pharmacy. Medical offices are generally operated by one or more physicians.

¹ Office space used for activities described under banks, research and development, or medical offices should be classified under those categories.

APPENDIX B FACILITIES CAPACITY UPDATE

Classroom Inventory

School Site	General Education		Special Day Classrooms		Total Classrooms
	Permanent Classrooms	Portable Classrooms	Mod	Severe	
Elementary School Level (Grades TK-6)					
Abraham Lincoln	10	11	0	0	21
Bowling Green-Chacon	0	15	0	0	15
Bowling Green-McCoy	0	0	8	8	16
Bret Harte	9	0	1	0	10
Caleb Greenwood	12	9	4	0	25
Camellia Basic	11	6	0	1	18
Caroline Wenzel	5	3	1.5	0.5	10
Cesar Chavez	0	15	1	0	16
Crocker/Riverside	11	12	0	0	23
David Lubin	12	5	4	0	21
Earl Warren	14	4	1	0	19
Edward Kemble	10	16	1	0	27
Elder Creek	2	31	1	0	34
Ethel I. Baker	16	8	1	0	25
Ethel Phillips	18	2	1	0	21
Father Keith B Kenny	12	0	0	2	14
Golden Empire	8	12	1	0	21
H. W. Harkness	8	4	0	0	12
Hollywood Park	7	3	2	1	13
Hubert H. Bancroft	11	5	2	0	18
Isador Cohen	5	6	0	3	14
James W. Marshall	0	14	4	0	18
John Bidwell	6	7	0	0	13
John Cabrillo	8	4	3	0	15
John D Sloat	9	1	0	1	11
Leataata Floyd	12	0	1	0	13
Mark Twain	10	0	2	0	12
Martin Luther King, Jr.	2	16	2	0	20
Matsuyama	2	16	0	2	20
New Joseph Bonnheim	10	3	2	0	15
Nicholas	8	13	0	0	21
O. W. Erlewine	11	0	2	0	13
Oak Ridge	11	8	3	0	22
Pacific	15	12	0	0	27
Parkway	9	10	3	0	22
Pheobe A. Hearst	17	8	0	0	25
Pony Express	10	4	1	1	16
Sequoia	11	5	0	3	19
Susan B Anthony	7	8	0	0	15

Elementary School Level (Grades TK-6)

	School Site	General Education		Special Day Classrooms		Total Classrooms
		Permanent Classrooms	Portable Classrooms	Mod	Severe	
	Sutterville	9	6	2	0	17
	Suy:U	7	10	1	1	19
	Tahoe	5	7	3	0	15
	Theodore Judah	16	1	1	1	19
	Washington	14	0	1	3	18
	William Land	11	4	0	0	15
	Woodbine	3	9	2	0	14

K-8	K-8*					
	A M Win	10	9	0	0	19
	Alice Birney	11	8	0	0	19
	Genevieve Didion	0	22	0	0	22
	John H. Still	39	0	2	1	42
	John Morse Therapeutic Center	0	0	14	0	14
	Leonardo Da Vinci	28	4	3	0	35
	Rosa Parks 4-12	37	0	0	0	37

TK-12	Tk-12*					
	Capital City	0	0	0	0	0

Middle School Level (Grades 7-8)	Middle School Level (Grades 7-8)					
	Albert Einstein	23	3	5	0	31
	California	29	0	4	0	33
	Fern Bacon	24	0	6	0	30
	Miwok	39	0	1	1	41
	Sam Brannan	16	0	4	0	20
	Success Academy	0	0	4	0	4
	Will C Wood	26	2	4	0	32

7-12	7-12*					
	School of Engineering and Science	22	0	0	0	22
	Umoja Internation Academy	22	0	1	0	23

High School Level (Grades 9-12)	High School Level (Grades 9-12)					
	American Legion	11	6	2	0	19
	Arthur A Benjamin Health Professions	13	0	2	0	15
	C K McClatchy	86	0	6	0	92
	George W Carver	28	0	0	0	28
	Hiram W. Johnson	59	0	20	0	79
	John F. Kennedy	73	0	14	0	87
	Luther Burbank	60	4	13	0	77
	New Technology High	10	0	0	0	10
	Rosemont	57	0	9	0	66
The Met Sacramento	12	0	0	0	12	

School Site	General Education		Special Day Classrooms		Total Classrooms
	Permanent Classrooms	Portable Classrooms	Mod	Severe	
West Campus	33	0	1	0	34
Total	1,172	391	178	30	1,770

*Classroom inventory for mixed school levels was allocated based upon the proportionate October 2023 student enrollment in each grade level.

Estimated Student Capacity

(In accordance with California Code of Regulation, Title II, Section 1859.35)

Description	General Education			Special Day Class Moderate	Special Day Class Severe	Total
	Elementary	Middle	High			
I. Total Classroom Inventory	847	244	472	177	30	1,770
II. Permanent Classrooms	479	231	462	125	17	1,314
III. Portable Classrooms						456
IV. 25% of Permanent Classrooms						329
V. Adjustment (III. Minus IV.)	102	4	3	14	4	127
VI. Total (I. minus V.)	744	241	469	163	26	1,643
Student Capacity¹	18,600	6,507	12,663	2,119	234	40,123

1. Per Education Code Section 17071.10, school capacities are determined based on loading factors of 25 students per classroom for grades transitional kindergarten through 6 and 27 students per classroom for grades 7 through 12. Also per OPSC, capacity is loaded at 13 students per classroom for moderate special day classes and 9 students per classroom for severe special day classrooms.

Student Capacity by School Level

Description	Elem	Middle	High	Total
General Education	18,600	6,507	12,663	37,770
Proration of Moderate SDC	1,044	365	710	2,119
Proration of Severe SDC	115	40	79	234
Total Student Capacity	19,759	6,912	13,452	40,123

APPENDIX C ENROLLMENT SUMMARY

School Name/Program	Elementary							Middle		High				Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
A M Win	60	38	37	39	51	36	56	39	33	0	0	0	0	389
Abraham Lincoln	61	71	70	65	79	77	87	0	0	0	0	0	0	510
Albert Einstein	0	0	0	0	0	0	0	292	317	0	0	0	0	609
Alice Birney	72	42	47	48	59	60	51	47	55	0	0	0	0	481
American Legion	0	0	0	0	0	0	0	0	0	0	5	41	73	119
Arthur A Benjamin Health Professions	0	0	0	0	0	0	0	0	0	41	41	37	51	170
Bowling Green-Chacon	48	48	70	45	65	52	56	0	0	0	0	0	0	384
Bowling Green-McCoy	48	46	45	48	47	47	40	0	0	0	0	0	0	321
Bret Harte	34	28	27	28	20	23	33	0	0	0	0	0	0	193
C K McClatchy	0	0	0	0	0	0	0	0	0	666	633	624	531	2454
Caleb Greenwood	66	58	80	66	70	82	68	0	0	0	0	0	0	490
California	0	0	0	0	0	0	0	348	408	0	0	0	0	756
Camellia Basic	49	55	45	45	41	54	55	0	0	0	0	0	0	344
Capital City	8	13	8	11	15	21	28	25	36	27	40	38	64	334
Caroline Wenzel	38	26	25	31	27	30	26	0	0	0	0	0	0	203
Cesar Chavez	0	0	0	0	127	119	134	0	0	0	0	0	0	380
Crocker/Riverside	82	95	91	97	97	83	91	0	0	0	0	0	0	636
David Lubin	78	57	70	73	54	63	65	0	0	0	0	0	0	460
Earl Warren	70	48	51	62	64	64	57	0	0	0	0	0	0	416
Edward Kemble	121	102	126	121	0	0	0	0	0	0	0	0	0	470
Elder Creek	101	112	96	112	111	120	108	0	0	0	0	0	0	760
Ethel I. Baker	90	97	91	85	97	72	84	0	0	0	0	0	0	616
Ethel Phillips	59	70	53	66	63	63	56	0	0	0	0	0	0	430
Father Keith B Kenny	23	24	40	26	36	48	37	0	0	0	0	0	0	234
Fern Bacon	0	0	0	0	0	0	0	312	335	0	0	0	0	647
Genevieve Didion	91	71	66	72	67	66	67	57	58	0	0	0	0	615
George W Carver	0	0	0	0	0	0	0	0	0	36	54	48	37	175
Golden Empire	67	64	59	71	61	66	62	0	0	0	0	0	0	450

School Name/Program	Elementary							Middle		High				Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
H. W. Harkness	56	40	26	27	39	44	46	0	0	0	0	0	0	278
Hiram W. Johnson	0	0	0	0	0	0	0	0	0	389	402	400	384	1,575
Hollywood Park	46	20	44	24	39	41	46	0	0	0	0	0	0	260
Hubert H. Bancroft	72	46	62	55	68	52	43	0	0	0	0	0	0	398
Isador Cohen	64	46	50	55	36	38	37	0	0	0	0	0	0	326
James W. Marshall	48	48	52	44	43	60	41	0	0	0	0	0	0	336
John Bidwell	47	34	37	49	41	33	35	0	0	0	0	0	0	276
John Cabrillo	77	56	39	48	50	43	44	0	0	0	0	0	0	357
John D Sloat	34	31	30	25	42	30	28	0	0	0	0	0	0	220
John F. Kennedy	0	0	0	0	0	0	0	0	0	431	445	446	536	1,858
John H Still	78	48	55	56	63	83	64	138	152	0	0	0	0	737
John Morse Therapeutic Center	0	0	0	0	1	2	0	7	6	0	0	0	0	16
Leataata Floyd	32	25	33	35	32	23	37	0	0	0	0	0	0	217
Leonardo Da Vinci	120	97	98	98	99	103	104	64	47	0	0	0	0	830
Luther Burbank	0	0	0	0	0	0	0	0	0	384	370	395	380	1,529
Mark Twain	39	26	36	34	40	36	36	0	0	0	0	0	0	247
Martin Luther King, Jr.	65	46	43	48	56	32	39	0	0	0	0	0	0	329
Matsuyama	52	53	64	57	69	64	78	0	0	0	0	0	0	437
Miwok	0	0	0	0	0	0	0	650	534	0	0	0	0	1,184
New Joseph Bonnheim	41	36	31	33	42	35	33	0	0	0	0	0	0	251
New Technology High	0	0	0	0	0	0	0	0	0	31	43	45	32	151
Nicholas	60	61	67	70	66	79	71	0	0	0	0	0	0	474
Non Public School	17	10	16	15	15	5	15	25	9	16	9	19	11	182
O. W. Erlewine	38	28	39	38	38	50	52	0	0	0	0	0	0	283
Oak Ridge	64	48	68	57	72	66	61	0	0	0	0	0	0	436
Pacific	98	82	94	78	95	83	109	0	0	0	0	0	0	639
Parkway	80	71	55	51	69	70	58	0	0	0	0	0	0	454
Pheobe A. Hearst	90	96	93	96	96	96	90	0	0	0	0	0	0	657
Pony Express	54	45	48	47	55	60	62	0	0	0	0	0	0	371
Rosa Parks 4-12	35	40	52	57	45	38	51	209	218	0	0	0	0	745
Rosemont	0	0	0	0	0	0	0	0	0	367	358	385	368	1,478
Sam Brannan	0	0	0	0	0	0	0	192	185	0	0	0	0	377

School Name/Program	Elementary							Middle		High				Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
School of Engineering and Science	0	0	0	0	0	0	0	126	115	74	88	69	60	532
Sequoia	83	67	56	66	47	65	53	0	0	0	0	0	0	437
Success Academy	0	0	0	0	0	0	3	2	2	0	0	0	0	7
Susan B Anthony	52	43	54	44	39	43	39	0	0	0	0	0	0	314
Sutterville	63	47	48	55	69	62	62	0	0	0	0	0	0	406
Suy:U	49	49	52	63	58	58	61	0	0	0	0	0	0	390
Tahoe	69	55	38	31	40	37	31	0	0	0	0	0	0	301
The Met Sacramento	0	0	0	0	0	0	0	0	0	60	62	54	46	222
Theodore Judah	95	68	51	50	60	60	67	0	0	0	0	0	0	451
Umoja Internation Academy	0	0	0	0	0	0	0	142	165	54	44	47	37	489
Washington	66	39	50	51	48	33	33	0	0	0	0	0	0	320
West Campus	0	0	0	0	0	0	0	0	0	244	221	215	201	881
Will C Wood	0	0	0	0	0	0	0	338	328	0	0	0	0	666
William Land	48	47	45	48	39	55	49	0	0	0	0	0	0	331
Woodbine	40	40	39	45	41	36	31	0	0	0	0	0	0	272
Grand Total	3,238	2,753	2,862	2,861	3,003	2,961	2,970	3,013	3,003	2,820	2,815	2,863	2,811	37,973
Total By School Level	20,648							6,016		11,309				37,973

Source: School District

APPENDIX D STUDENT GENERATION RATES

Student Generation Rates (“SGRs”) used in this Study are based on student enrollment address information from the School District, as of October 2023.

The student enrollment address information was matched to the address (situs) information from the property characteristic/GIS data. The number of students matched was then queried by school level and residential category. Students could not be matched if they were inter-district or if they did not have a valid physical address (e.g. only P.O. Box was listed). Mobile homes are not considered in the SGR determination, and therefore have been omitted. The determination of the SGRs is summarized in Tables D-1 through D-4.

**TABLE D-1
Student Generation Rates**

School Level	SFD Units	SFA/MF Units
Elementary School	0.1914	0.0604
Middle School	0.0557	0.0174
High School	0.1070	0.0299
Total	0.3541	0.1077

The student generation rates for each residential category listed in Table D-1 were blended into a single student generation rate for each school level based on the percentage allocation of Unmitigated Projected Units. The percentage allocations are shown in Table D-2.

**TABLE D-2
Single Family Detached (SFD) Student Generation Rates**

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School	16,341	85,382	0.1914
Middle School	4,753	85,382	0.0557
High School	9,137	85,382	0.1070
Total	30,231	NA	0.3541

**TABLE D-3
Single Family Attached (SFA)/Multi-Family (MF) Student Generation Rates**

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School	3,608	59,725	0.0604
Middle School	1,041	59,725	0.0174
High School	1,787	59,725	0.0299
Total	6,436	NA	0.1077

¹ Obtained from the U.S. Census Bureau’s 2022 American Community Survey 5-Year Estimates.

TABLE D-4
Allocation of Unmitigated Projected Units by Residential Category

Residential Category	Unmitigated Projected Units	Percentage Allocation
SFD	685	14%
SFA/MF	4,289	86%
Total	4,974	100%

The Blended Student Generation Rates were determined by applying the percentage allocations, in Table D-4 by the Student Generation Rates shown in Table D-1, the results of which are shown in Table D-5.

TABLE D-5
Blended Student Generation Rates

School Level	Blended Student Generation Rate
Elementary School	0.0787
Middle School	0.0228
High School	0.0407
Total	0.1422