SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Sacramento City Unified School District

Agenda Item# 11.1

Meeting Date: May 21, 2026

Subject: Public Hearing on Adoption of Resolution 3589 to Adopt 2026 Developer Fee Justification Study and Developer Fee Increase

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☒ Conference/Action
- ☐ Action
- ☒ Public Hearing

Division: Facilities Support Services

Recommendation: Approve adoption of Resolution No. 3589 for Developer Fee Justification Study and Developer Fee Increase.

Background/Rationale: Ed Code Section 17620 and Government Code sections 65995 and 66001 allow school districts to set and collect developer fees in accordance with the adoption of a Fee Justification Study. The Fee Justification Study presents and documents the nexus findings required by State Law. The 2024 Developer Fee Justification Study was prepared by Koppel and Gruber Public Finance after they were selected via a Request for Proposal on January 23, 2024.

Financial Considerations: Approve and adopt fees pursuant to Government Code 65995 on residential construction in the amount of $5.38 per square foot, commercial and industrial development projects in the amount of $0.87 per square foot, and rental self-storage in the amount of $0.09 per square foot.

Current fees for residential projects are $5.13 per square foot, commercial projects range from $0.37 per square foot to $0.84 per square foot, and self-storage is $0.02 per square foot.

LCAP Goal(s):
Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Notice of Public Hearing
2. Resolution No. 3589
3. Fee Justification Study

Estimated Time of Presentation: 10 minutes	
Submitted by:	Ben Wangberg, Facilities Planning Nathaniel Browning, Director, Planning and Property Management
Approved by:	Chris Ralston, Assistant Superintendent, Facility Support Services Lisa Grant-Dawson, Interim Chief Business and Operations Officer Cancy McArn, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

<u>PUBLIC HEARING NOTICE</u>

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, May 21, 2026 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 "2026 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 2026 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, May 8, 2026, 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. 3589

RESOLUTION TO ADOPT THE 2026 FEE JUSTIFICATION STUDY AND PROPOSED INCREASED STATUTORY SCHOOL FEES

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, and areas of unincorporated territory 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 28, 2026 meeting, increased the maximum amount of the fees that may be imposed to $5.38 per square foot of assessable space for residential construction, described in Government Code Section 65995(b)(l), and to $0.87 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, "2026 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 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) $5.38 per square foot of assessable space on new residential development, (ii) $0.87 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 shall be in the amount $0.87 per square foot of chargeable covered and enclosed spaces, as such space is defined in Government Code section 65995(b)(2), for all categories of new commercial or industrial development except for the category of rental self-storage commercial/industrial development, which shall be charged $0.09 per square foot.

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.

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PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 21st day of May 2026, by the following vote:

AYES __
NOES: __
ABSTAIN: __
ABSENT: __

ATTESTED TO:

______________________________	______________________________
Tara Jeane	Cancy McArn
President of the Board of Education	Superintendent

Sacramento City Unified School District

Sacramento City Unified School District
2026 Fee Justification Study

May 8, 2026

Sacramento City Unified School District
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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 28, 2026 and the maximum School Fees authorized by Education Code Section 17620 are currently $5.38 per square foot for residential construction/reconstruction and $0.87 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.

Based on the findings presented in this Study, the School District is justified in collecting the maximum residential and commercial/industrial School Fees[1], and 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 is estimated to generate 1,414 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 students support 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.

[1] Except for new commercial/industrial development categorized as Rental Self-Storage, as further described in this Study.

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
$7.67	**$5.38**

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 $5.38 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 $5.38 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 exceed $0.87 per square foot, the School District’s maximum authorized School Fee per square foot applicable to new commercial/industrial development; except for Rental Self-Storage where a school fee of $0.09 per square foot is justified. 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	$4.20	**$0.87**
Community Shopping Center	$2.28	**$0.87**
Neighborhood Shopping Center	$4.16	**$0.87**
Industrial Business Parks	$5.22	**$0.87**
Industrial Parks/Warehousing/Manufacturing	$2.00	**$0.87**
Rental Self-Storage	$0.09	**$0.09**
Research & Development	$4.51	**$0.87**
Hospitality (Lodging)	$1.68	**$0.87**
Commercial Offices (Standard)	$7.12	**$0.87**
Commercial Offices (Large High Rise)	$6.75	**$0.87**
Corporate Offices	$3.99	**$0.87**
Medical Offices	$6.34	**$0.87**

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.

On November 18, 2024, voters approved Proposition 2 (the Kindergarten Through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act) authorizing the issuance of $10 billion in bonds to fund the improvement, repair 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 the calculation methods determined by Education Code Section 17071.25, these facilities have a capacity to accommodate 37,158 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 2025, the student enrollment of the School District is 37,547 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	Capacity	Student Enrollment (October 2025)	Available/ (Deficit) Capacity
Elementary School (TK-6)	19,067	20,528	(1,461)
Middle School (7-8)	6,777	5,826	951
High School (9-12)	11,314	11,193	121
Total	**37,158**	**37,547**	**(389)**

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, compiled and analyzed planned and current building activity information from the City of Sacramento, the County of Sacramento, and the City of Rancho Cordova Building and Planning Divisions, and additional research. 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 7,307 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 and/or established a community facilities district ("CFD"), whereby the terms of the mitigation agreements require mitigation payments and/or the CFD impose a special tax in lieu of paying School Fees ("Mitigated")[2]. Projected Units subject to such agreements or CFDs have been identified and/or estimated and excluded from the calculation. This Study conservatively assumes for purpose of analysis that the agreements or CFD 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").

[2] 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 within 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 units[3] 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. [4] 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 Units	Un-Mitigated Units
Single-Family Detached (SFD)	1,559	0	1,559
Single-Family Attached/ Multi-Family Units (SFA/MF)	5,748	337	5,411
Total	**7,307**	**337**	**6,970**

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 data from the US Census Bureau[5] resulting in a total of 86,457 SFDs and 60,499 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 2025**.** 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

[3] 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 permits.

[4] 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.

[5] 2023 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 (TK-6)	0.1557	0.1001
Middle School (7-8)	0.0450	0.0265
High School (9-12)	0.0858	0.0521
Total	**0.2865**	**0.1787**

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 1,347 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	Total Projected Students
Elementary School (TK-6)	784
Middle School (7-8)	214
High School (9-12)	416
Total	**1,414**

4. Projected Unhoused Students

As shown in Table 1, comparing the School District's October 2025 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	Total Projected Students	Available Seat Adjustment	Projected Unhoused Students
Elementary School (TK-6)	784	0	784
Middle School (7-8)	214	0	214
High School (9-12)	416	0	416
Total	**1,414**	**0**	**1,414**

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 plan[6].

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 $3,500,000,000. 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 School District has identified currently underway and future priority capital improvement projects with estimated costs totaling approximately $1,745,000,000 in 2026 dollars (“Facilities Costs”). Excluding from the Facilities Costs those projects classified as deferred maintenance, which cannot be funded by School Fees, results in net estimated costs approximating $1,660,000,000 (“Eligible Facilities Costs”)

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 School District's capital improvement program is voter-approved general obligation ("GO") bond authorization. The School District’s voters have passed four GO Bond measures over successive elections: 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; 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; and Measure D was approved by the electors on November 5, 2024 and authorized the issuance of general obligation bonds in amounts not to exceed $543 million to expand Science,Technology, Engineering, Arts, and Mathematics (STEAM) classrooms; replace roofs; and upgrade school security. GO Bonds have been issued in multiple series across under the School

[6] See also Shapell Industries, Inc. v. Governing Board (1991) 1 Cal. App. 4th 218.

District's GO Bond Measure authorizations, and as of the date of this Study, no general obligations bond remain for issuance under Measures Q and R. In November 2025, the School District issued its third and final series of GO Bonds under the Measure H authorization in the total amount of $262,500,000, and concurrently, the first series of GO Bonds under Measure D, in the amount of $143,000,000, leaving $400,000,000 in remaining bond authorization. When compared against the $1.7 billion in Eligible Facilities Costs, bond proceeds and the remaining authorization is insufficient to fully address the School District's existing facility needs. Furthermore, GO bond proceeds are legally restricted to the voter-approved purposes for which each measure was authorized and do not constitute a legally interchangeable substitute for growth-driven impact fees imposed pursuant to Government Code Section 66000 et seq. and Education Code Section 17620.

The State School Facility Program administered by the Office of Public School Construction represents an additional potential funding source but is subject to legislative appropriation and available statewide bond authorization and cannot be relied upon as a predictable or dedicated source of funding for growth-driven facilities needs.

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 GO Bond Measure Authorizations proceeds, State funding and other sources, and (ii) the estimated costs of the capital improvement projects, including the Eligible Facilities Costs. Table 6 below summarizes by school level the estimated Eligible Facilities Costs.

Table 6
Estimated Facilities Costs Per School Level

School Level	Estimated Eligible y Facilities Costs[1]
Elementary School (TK-6)	$878,490,000
Middle School (7-8)	$526,760,000
High School (9-12)	$85,715,419
School District-wide	$169,050,000

[1] Estimated in 2026 dollars. Excludes 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 $4,550. 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 (TK-6)	Middle School (7-8)	High School (9-12)
Estimated Eligible Facilities Costs	$878,490,000	$526,760,000	$85,715,419
Existing Facilities Capacity by School Level	19,067	6,777	11,314
Site Facilities Cost Impact per Seat/Student	*$46,074*	*$77,728*	*$7,576*
School District-wide Eligible Facilities Costs	$169,050,000	$169,050,000	$169,050,000
Total Existing School District Capacity	37,158	37,158	37,158
School District-wide Facilities Cost Impact per Seat/Student	*$4,550*	*$4,550*	*$4,550*
Total Facilities Cost Impact per Seat/Student	**$50,623**	**$82,277**	**$12,126**

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	Facilities Cost Impact Per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Projected Units
Elementary School (TK-6)	$50,623	784	$39,688,696
Middle School (7-8)	$82,277	214	$17,607,299
High School (9-12)	$12,126	416	$5,044,225
Total		**1,414**	**$62,340,220**

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
$62,340,220	6,970	$8,944

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
$8,944	1,166	$7.67

The school facilities impact per residential square foot determined in Table 10 is more than the current maximum authorized residential School Fees of $5.38 per square foot; therefore, the School District is justified in levying $5.38 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 data[7], there are approximately 1.17 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 11 by 1.17 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 data[8], it is estimated that approximately 54.1 percent (54.1%) of employees both live and work within the School District. Multiplying the Total Household Impact by 54.1 percent (54.1%) 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	1.3064
Community Shopping Center	0.7097
Neighborhood Shopping Center	1.2940
Industrial Business Parks	1.6256
Industrial Parks/Warehousing/Manufacturing	0.6230
Rental Self-Storage	0.0297
Research & Development	1.4060
Hospitality(Lodging)	0.5237
Commercial Offices (Standard)	2.2147
Commercial Offices (Large High Rise)	2.1012
Corporate Offices	1.2414
Medical Offices	1.9723

[7] 2023 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).
[8] 2023 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	0.1470	0.0400	0.0779	0.2649
Community Shopping Center	0.0798	0.0217	0.0423	0.1438
Neighborhood Shopping Center	0.1456	0.0396	0.0771	0.2623
Industrial Business Parks	0.1829	0.0497	0.0969	0.3295
Industrial Parks/Warehousing/Manufacturing	0.0701	0.0191	0.0371	0.1263
Rental Self-Storage	0.0033	0.0009	0.0018	0.0060
Research & Development	0.1582	0.0430	0.0838	0.2850
Hospitality (Lodging)	0.0589	0.0160	0.0312	0.1061
Commercial Offices (Standard)	0.2492	0.0678	0.1320	0.4490
Commercial Offices (Large High Rise)	0.2364	0.0643	0.1252	0.4259
Corporate Offices	0.1397	0.0380	0.0740	0.2517
Medical Offices	0.2219	0.0604	0.1175	0.3998

3. Inter-District Student Impact

Based on information provided by the School District, 1,069 students were enrolled at the School District on an inter-district basis as of October 2025, including 596 students at the Elementary School level, 115 students at the Middle School level, and students at 358 the High School level[9]. 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 175,510[10] 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.

[9] Inter-district attendance of students is authorized pursuant to Education Code section 46600 et seq.
[10] 2023 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 Student Generation	Middle School Student Generation	High School Student Generation	Total Student Generation
Banks	0.0096	0.0020	0.0057	0.0172
Community Shopping Center	0.0052	0.0011	0.0031	0.0094
Neighborhood Shopping Center	0.0095	0.0020	0.0056	0.0171
Industrial Business Parks	0.0120	0.0025	0.0070	0.0214
Industrial Parks/Warehousing/Manufacturing	0.0046	0.0009	0.0027	0.0082
Rental Self-Storage	0.0002	0.0000	0.0001	0.0004
Research & Development	0.0103	0.0021	0.0061	0.0185
Hospitality (Lodging)	0.0039	0.0008	0.0023	0.0069
Commercial Offices (Standard)	0.0163	0.0034	0.0096	0.0292
Commercial Offices (Large High Rise)	0.0155	0.0032	0.0091	0.0277
Corporate Offices	0.0091	0.0019	0.0054	0.0164
Medical Offices	0.0145	0.0030	0.0085	0.0260

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	0.1566	0.0420	0.0836	0.2821
Community Shopping Center	0.0850	0.0228	0.0454	0.1532
Neighborhood Shopping Center	0.1551	0.0416	0.0827	0.2794
Industrial Business Parks	0.1949	0.0522	0.1039	0.3509
Industrial Parks/ Warehousing/Manufacturing	0.0747	0.0200	0.0398	0.1345
Rental Self-Storage	0.0035	0.0009	0.0019	0.0064
Research & Development	0.1685	0.0451	0.0899	0.3035
Hospitality (Lodging)	0.0628	0.0168	0.0335	0.1130
Commercial Offices (Standard)	0.2655	0.0712	0.1416	0.4782
Commercial Offices (Large High Rise)	0.2519	0.0675	0.1343	0.4536
Corporate Offices	0.1488	0.0399	0.0794	0.2681
Medical Offices	0.2364	0.0634	0.1260	0.4258

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 Impact	Middle School Impact	High School Impact	Total Cost Impact
Banks	$7,928	$3,454	$1,013	$12,395
Community Shopping Center	$4,304	$1,874	$550	$6,728
Neighborhood Shopping Center	$7,852	$3,419	$1,003	$12,275
Industrial Business Parks	$9,864	$4,292	$1,260	$15,416
Industrial Parks/Warehousing/Manufacturing	$3,781	$1,649	$483	$5,912
Rental Self-Storage	$178	$78	$23	$279
Research & Development	$8,532	$3,713	$1,090	$13,335
Hospitality (Lodging)	$3,177	$1,382	$406	$4,964
Commercial Offices (Standard)	$13,440	$5,854	$1,717	$21,011
Commercial Offices (Large High Rise)	$12,750	$5,552	$1,628	$19,930
Corporate Offices	$7,534	$3,281	$962	$11,778
Medical Offices	$11,967	$5,215	$1,528	$18,711

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 $5.38 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 1,166 square feet. This calculation provides the average residential revenues from a residential unit of $6,273 ($5.38 x 1,166). 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 Offset per 1,000 Square Feet Com./Ind.
Banks	1.3064	$8,195
Community Shopping Center	0.7097	$4,452
Neighborhood Shopping Center	1.2940	$8,117
Industrial Business Parks	1.6256	$10,197
Industrial Parks/ Warehousing/Manufacturing	0.6230	$3,908
Rental Self-Storage	0.0297	$187
Research & Development	1.4060	$8,820
Hospitality (Lodging)	0.5237	$3,285
Commercial Offices (Standard)	2.2147	$13,893
Commercial Offices (Large High Rise)	2.1012	$13,181
Corporate Offices	1.2414	$7,788
Medical Offices	1.9723	$12,372

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 Costs	Residential Fee Offset	Net School Facilities Costs
Banks	$12,395	$8,195	$4,200
Community Shopping Center	$6,728	$4,452	$2,276
Neighborhood Shopping Center	$12,275	$8,117	$4,157
Industrial Business Parks	$15,416	$10,197	$5,219
Industrial Parks/Warehousing/Manufacturing	$5,912	$3,908	$2,004
Rental Self-Storage	$279	$187	$93
Research & Development	$13,335	$8,820	$4,515
Hospitality (Lodging)	$4,964	$3,285	$1,679
Commercial Offices (Standard)	$21,011	$13,893	$7,118
Commercial Offices (Large High Rise)	$19,930	$13,181	$6,749
Corporate Offices	$11,778	$7,788	$3,990
Medical Offices	$18,711	$12,372	$6,339

The Net School Facilities Cost Impacts determined in Table 18 were then divided by 1,000[11] to provide the cost impact on a square foot basis. These cost impacts are listed in Table 19.

[11] 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	$4.20
Community Shopping Center	$2.28
Neighborhood Shopping Center	$4.16
Industrial Business Parks	$5.22
Industrial Parks/ Warehousing/Manufacturing	$2.00
Rental Self-Storage	$0.09
Research & Development	$4.51
Hospitality (Lodging)	$1.68
Commercial Offices (Standard)	$7.12
Commercial Offices (Large High Rise)	$6.75
Corporate Offices	$3.99
Medical Offices	$6.34

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 $0.87 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 $0.87 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 may be used for all the purposes and plans identified and those included in the Eligible Facilities Costs, in this Study, as authorized by the Board, and as further permitted by the relevant statutes, including for example 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, operations, and other supporting facilities required in response to new student growth from new development or to maintain a level of service commensurate with that presently existing district-wide;

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 or to house students during construction, reconstruction, or refurbishment of school facilities;

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 $5.38 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 $0.87 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, except for Rental Self-Storage, where a School Fee of $0.09 per square foot is justified.

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
		Portable Classrooms	Permanent Classrooms	Portable Classrooms	Permanent Classrooms	
Elementary School Level (Grades TK-6)	**Elementary School Level (Grades TK-6)**					
	A M Win (TK-6)	6	10	2	-	18
	Abraham Lincoln	11	9	-	-	20
	Alice Birney (TK-6)	7	10	-	-	17
	Bowling Green Chacon	16	-	-	-	16
	Bowling Green McCoy	8	13	-	-	21
	Bret Harte	1	8	-	5	14
	Caleb Greenwood	11	12	-	-	23
	Camellia Basic	6	10	1	-	17
	Caroline Wenzel	4	7	3	-	14
	CB Wire- Temp Nicholas	-	21	-	1	22
	Cesar Chavez	-	35	-	2	37
	Crocker-Riverside	12	11	-	-	23
	David Lubin	6	16	-	4	26
	Earl Wareen	6	14	1	-	21
	Ehel Phillips	-	18	-	2	20
	Elder Creek	32	1	2	-	35
	Ethel Baker	11	16	-	-	27
	Father Keith B Kenny	1	13	-	2	16
	Genevieve Didion (TK-6)	20	-	-	-	20
	Golden Empire	12	8	2	-	22
	H. W. Harkness	4	9	-	1	14
	Hollywood Park	3	6	-	3	12
	Hubert Bancroft	6	10	3	-	19
	Isador Cohen	8	8	-	3	19
	James Marshall	17	-	4	-	21
	John Bidwell	6	4	1	1	12
	John Cabrillo	5	11	2	2	20
	John Morse (TK-6)	-	-	3	3	6
	John Sloat	1	9	1	1	12
	John Still	19	-	1	-	20
	Leataata Floyd	-	13	-	-	13
	Leonardo Da Vinci (TK-6)	4	25	-	2	31
	Mark Twain	2	12	1	1	16
	Martin Luther King	16	2	-	4	22
	Matsuyama	16	2	2	-	20
	O. W. Erlewine	1	11	4	-	16
	Oak Ridge	-	19	-	-	19
	Pacific	14	11	-	-	25
	Parkway	10	9	2	-	21
	Pheobe Hearst	14	13	-	-	27

	School Site	General Education		Special Day Classrooms*		Total Classrooms
		Portable Classrooms	Permanent Classrooms	Portable Classrooms	Permanent Classrooms	
	Pony Express	5	10	1	1	17
	Rosa Parks (TK-6)	-	14	1	-	15
	Sequoia	6	11	3	-	20
	Susan B Anthony	10	7	1	-	18
	Sutterville	7	12	-	-	19
	Suy:U	12	7	1	2	22
	Tahoe	9	9	1	2	21
	Theodore Judah	4	18	1	1	24
	Washington	1	14	-	4	19
	William Land	7	12	-	1	20
	Woodbine	11	3	1	1	16
Middle School Level (Grades 7-8)	**Middle School Level (Grades 7-8)**					
	A M Win (7-8)	4	-	-	-	4
	Albert Einstein	3	23	-	2	28
	Alice Birney (7-8)	4	-	-	-	4
	California	1	30	-	-	31
	Fern Bacon	8	6	-	-	14
	Genevieve Didion (7-8)	5	-	-	-	5
	John Morse (7-8)	-	-	2	1	3
	John Still	-	17	-	3	20
	Leonardo Da Vinci (7-8)	-	5	-	-	5
	Miwok	6	32	3	1	42
	Rosa Parks (7-8)	-	15	1	1	17
	Sam Brannan	-	21	2	3	26
	School of Engineering and Science	-	24	-	1	25
	Success Academy	-	5	-	-	5
	Umoja	-	20	-	1	21
	Will C Wood	6	25	-	4	35
High School Level (Grades 9-12)	**High School Level (Grades 9-12)**					
	American Legion	3	7	-	2	12
	CKM	25	66	-	-	91
	GW Carver	-	15	-	-	15
	Health Professions	-	15	-	1	16
	Hiram Johnson	19	39	1	9	68
	JFK	19	50	-	10	79
	Luther Burbank	15	49	2	9	75
	New Joseph Bonnheim	6	8	-	-	14
	Rosemont	-	54	-	8	62
	Sacramento New Technology	3	7	-	-	10
	The Met	-	11	-	-	11
	West Campus	5	30	-	1	36
	Total	**520**	**1,097**	**56**	**106**	**1,779**

*SDC inventory for mixed school levels was allocated based upon the proportionate October 2025 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 (Tk-6)	Middle (7-8)	High School (9-12)			
I. Total Classroom Inventory	911	260	446	124	38	1,779
II. Permanent Classrooms						1,203
III. Portable Classrooms						576
IV. 25% of Permanent Classrooms						301
V. Adjustment (III. Minus IV.)	185	18	45	16	11	275
VI. Total (I. minus V.)	726	242	401	108	27	1,504
Student Capacity[1]	**18,150**	**6,534**	**10,827**	**1,404**	**243**	**37,158**

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	Elementary (Tk-6)	Middle (7-8)	High School (9-12)	Total
General Education	18,150	6,534	10,827	35,511
Proration of Moderate SDC	725	192	487	1,404
Proration of Severe SDC	192	51	0	243
Total Student Capacity	**19,067**	**6,777**	**11,314**	**37,158**

APPENDIX C
ENROLLMENT SUMMARY

School Name	Elementary School							Middle		High School				Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
A. M. Winn	51	47	48	38	35	47	56	34	49	-	-	-	-	**405**
Abraham Lincoln	55	66	70	72	60	66	74	-	-	-	-	-	-	**463**
Albert Einstein	-	-	-	-	-	-	-	308	304	-	-	-	-	**612**
Alice Birney	65	46	47	46	60	52	59	52	49	-	-	-	-	**476**
American Legion	-	-	-	-	-	-	-	-	-	-	3	49	78	**130**
Arthur A. Benjamin Health Professions	-	-	-	-	-	-	-	-	-	53	44	38	41	**176**
Bowling Green	73	77	93	91	107	87	98	-	-	-	-	-	-	**626**
Bret Harte	41	30	33	26	26	27	16	-	-	-	-	-	-	**199**
C. K. McClatchy	-	-	-	-	-	-	-	-	-	723	671	610	613	**2,617**
Caleb Greenwood	129	76	72	72	88	76	70	-	-	-	-	-	-	**583**
California	-	-	-	-	-	-	-	438	406	-	-	-	-	**844**
Camellia	82	40	40	47	51	43	39	-	-	-	-	-	-	**342**
Capital City	-	2	2	2	3	8	9	14	18	15	28	30	46	**177**
Caroline Wenzel	43	27	40	29	28	40	27	-	-	-	-	-	-	**234**
Cesar E. Chavez	123	107	95	104	113	119	133	-	-	-	-	-	-	**794**
Crocker/Riverside	77	91	94	90	86	99	93	-	-	-	-	-	-	**630**
David Lubin	83	66	54	45	73	79	55	-	-	-	-	-	-	**455**
Earl Warren	76	47	47	52	51	60	72	-	-	-	-	-	-	**405**
Elder Creek	105	80	88	109	97	101	113	-	-	-	-	-	-	**693**
Ethel I. Baker	86	77	77	86	92	90	83	-	-	-	-	-	-	**591**
Ethel Phillips	67	57	47	70	67	68	66	-	-	-	-	-	-	**442**
Father Keith B. Kenny	35	29	29	26	37	32	32	-	-	-	-	-	-	**220**
Fern Bacon	-	-	-	-	-	-	-	-	327	-	-	-	-	**327**
Genevieve Didion	89	65	67	69	60	75	70	57	52	-	-	-	-	**604**
George Washington Carver	-	-	-	-	-	-	-	-	-	32	43	35	37	**147**

School Name	Elementary School							Middle		High School				Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
Golden Empire	68	48	65	66	61	65	55	-	-	-	-	-	-	**428**
H. W. Harkness	50	50	44	43	31	28	46	-	-	-	-	-	-	**292**
Hiram W. Johnson	-	-	-	-	-	-	-	-	-	413	406	386	432	**1,637**
Hollywood Park	38	41	36	32	43	26	40	-	-	-	-	-	-	**256**
Hubert H. Bancroft	66	52	47	52	81	64	65	-	-	-	-	-	-	**427**
Isador Cohen	72	67	50	55	49	61	51	-	-	-	-	-	-	**405**
James Marshall	67	40	48	52	59	40	45	-	-	-	-	-	-	**351**
John Bidwell	40	38	30	26	29	38	30	-	-	-	-	-	-	**231**
John Cabrillo	63	44	57	51	38	53	51	-	-	-	-	-	-	**357**
John D. Sloat	37	23	35	26	28	20	46	-	-	-	-	-	-	**215**
John F. Kennedy	-	-	-	-	-	-	-	-	-	449	388	401	425	**1,663**
John H. Still	79	50	62	47	53	56	58	202	119	-	-	-	-	**726**
John Morse Therapeutic Center	-	-	1	1	3	3	5	6	1	-	-	-	-	**20**
Leataata Floyd	45	31	30	31	42	38	30	-	-	-	-	-	-	**247**
Leonardo Da Vinci	116	86	87	91	91	96	88	52	69	-	-	-	-	**776**
Luther Burbank	-	-	-	-	-	-	-	-	-	368	397	354	393	**1,512**
Mark Twain	63	36	36	40	33	38	43	-	-	-	-	-	-	**289**
Martin Luther King, Jr.	87	50	56	53	39	39	57	-	-	-	-	-	-	**381**
Matsuyama	115	71	49	48	79	58	64	-	-	-	-	-	-	**484**
Miwok	-	-	-	-	-	-	-	620	558	-	-	-	-	**1,178**
New Joseph Bonnheim	58	44	30	36	39	42	47	-	-	-	-	-	-	**296**
Nicholas	100	75	58	73	79	75	74	-	-	-	-	-	-	**534**
Non Public School	9	21	18	25	18	18	17	8	17	20	19	14	50	**254**
O. W. Erlewine	54	37	40	34	38	37	32	-	-	-	-	-	-	**272**
Oak Ridge	60	48	43	49	66	55	68	-	-	-	-	-	-	**389**
Pacific	81	49	75	57	85	71	82	-	-	-	-	-	-	**500**
Parkway	67	54	61	62	54	55	63	-	-	-	-	-	-	**416**
Phoebe A. Hearst	90	90	89	88	90	92	95	-	-	-	-	-	-	**634**
Pony Express	65	46	43	39	56	52	57	-	-	-	-	-	-	**358**

School Name	Elementary School							Middle		High School				Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
Rosa Parks	25	30	43	50	44	48	43	227	203	-	-	-	-	**713**
Rosemont	-	-	-	-	-	-	-	-	-	372	351	341	362	**1,426**
Sacramento City Unified	3	5	4	4	2	5	5	1	-	2	1	2	2	**36**
Sacramento New Technology Early College High	-	-	-	-	-	-	-	-	-	36	43	31	31	**141**
Sam Brannan	-	-	-	-	-	-	-	169	172	-	-	-	-	**341**
School of Engineering & Sciences	-	-	-	-	-	-	-	95	117	110	84	39	55	**500**
Sequoia	81	46	53	56	66	54	51	-	-	-	-	-	-	**407**
Success Academy	-	-	-	-	-	1	-	1	1	-	-	-	-	**3**
Susan B. Anthony	59	51	44	40	52	45	40	-	-	-	-	-	-	**331**
Sutterville	85	47	44	45	59	66	69	-	-	-	-	-	-	**415**
Suy:u	57	48	49	60	57	65	58	-	-	-	-	-	-	**394**
Tahoe	72	38	41	53	41	33	41	-	-	-	-	-	-	**319**
The MET	-	-	-	-	-	-	-	-	-	62	47	47	45	**201**
Theodore Judah	95	73	60	72	53	62	62	-	-	-	-	-	-	**477**
Umoja International Academy	-	-	-	-	-	-	-	119	135	43	23	33	23	**376**
Washington	81	51	48	40	43	54	45	-	-	-	-	-	-	**362**
West Campus	-	-	-	-	-	-	-	-	-	219	232	230	223	**904**
Will C. Wood	-	-	-	-	-	-	-	467	359	-	-	-	-	**826**
William Land	73	56	48	51	49	51	39	-	-	-	-	-	-	**367**
Woodbine	39	32	38	45	42	48	44	-	-	-	-	-	-	**288**
Total	**3,540**	**2,698**	**2,705**	**2,767**	**2,926**	**2,921**	**2,971**	**2,870**	**2,956**	**2,917**	**2,780**	**2,640**	**2,856**	**37,547**
Total By School Level							**20,528**		**5,826**				**11,193**	**37,547**

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 (TK-6)	0.1557	0.1001
Middle School (7-8)	0.0450	0.0265
High School (9-12)	0.0858	0.0521
Total	**0.2865**	**0.1787**

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 (TK-6)	13,461	86,457	0.1557
Middle School (7-8)	3,893	86,457	0.0450
High School (9-12)	7,415	86,457	0.0858
Total	**24,769**	**NA**	**0.2865**

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

School Level	No. of Students Matched	Total Units[1]	Student Generation Rate
Elementary School (TK-6)	6,058	60,499	0.1001
Middle School (7-8)	1,603	60,499	0.0265
High School (9-12)	3,152	60,499	0.0521
Total	**10,813**	**NA**	**0.1787**

[1] Obtained from the U.S. Census Bureau's 2023 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	1,559	22.37%
SFA/MF	5,411	77.63%
Total	**6,970**	**100.00%**

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 (TK-6)	0.1125
Middle School (7-8)	0.0306
High School (9-12)	0.0596
Total	**0.2027**

APPENDIX E
COST IMPACTS AND FEE SUMMARY

Residential School Facilities Cost Impact/
Applicable Residential School Fee Per Square Foot

Impact Per Square Foot	Applicable Residential School Fee Per Square Foot
$7.67	**$5.38**

Commercial/Industrial School Facilities Cost Impacts/ Applicable School Fees

Commercial/Industrial Category	Impact Per Square Foot	Maximum Applicable School Fees
Banks	$4.20	**$0.87**
Community Shopping Center	$2.28	**$0.87**
Neighborhood Shopping Center	$4.16	**$0.87**
Industrial Business Parks	$5.22	**$0.87**
Industrial Parks/Warehousing/Manufacturing	$2.00	**$0.87**
Rental Self-Storage	$0.09	**$0.09**
Research & Development	$4.51	**$0.87**
Hospitality (Lodging)	$1.68	**$0.87**
Commercial Offices (Standard)	$7.12	**$0.87**
Commercial Offices (Large High Rise)	$6.75	**$0.87**
Corporate Offices	$3.99	**$0.87**
Medical Offices	$6.34	**$0.87**