SCHOOL FACILITY NEEDS ANALYSIS AND JUSTIFICATION STUDY

for the

WESTERN PLACER UNIFIED SCHOOL DISTRICT

September 2026

Prepared by
School Facility Consultants

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Executive Summary

The Western Placer Unified School District is authorized to collect $7.91 per square foot of residential development pursuant to Government Code Section 65995.5 and $15.82 per square foot pursuant to Government Code Section 65995.7 (also known as Level II and III fees, respectively).

The District meets the eligibility requirements in Government Code Section 65995.5(b) regarding the collection of Level II and III fees. The dollar amounts of the fees are based on the following facts and projections:

1. The student generation rate of residential housing units projected to be built in the District, calculated in accordance with Government Code Section 65995.6(a), is 0.382 for single-family units and 0.638 for multi-family units.
2. This report estimates the number of new residential housing units subject to Level II and Level III fees projected to be built in the District over the next five years is 1,850 single-family and 190 multi-family units.
3. Multiplying the appropriate terms in (1) and (2) shows that future single- and multi-family residential development is projected to add 531 K-6 students, 99 7-8 students and 197 9-12 students.
4. The District has zero excess pupil capacity at the K-6 and 9-12 grade levels available for pupils generated by future residential development even when accounting for capacity added through the construction of the Twelve Bridges Elementary School, Foskett Ranch Elementary School, Lincoln Crossing Elementary School, Scott Leaman Elementary School, Twelve Bridges Middle School, Twelve Bridges High School, Glenn Edwards Middle School Addition projects, Lincoln High School Addition projects and the inclusion of capacity provided by relocatable classrooms on various campuses.
5. The total number of unhoused pupils generated by future development equals 531 K-6 students, 0 7-8 students and 197 9-12 students from future single- and multi-family residential development.
6. The per-pupil allowable costs for the Level II fee equation equal $31,784.00, $33,402.50 and $49,829.50 for elementary, middle and high school students, respectively. These figures are equal to the per-pupil grant amounts in the State School Facility Program plus allowable per-pupil site development and site acquisition costs calculated pursuant to Government Code Section 65995.5(c) and 65995.6(h).
7. Total allowable costs for the Level II fee equation equal $26,693,715.50 (unhoused students generated by future development times the appropriate allowable per-pupil cost).
8. The total amount of residential square footage projected to be built in the District over the next five years is 3,373,000 square feet, based on an average square footage of 1,700 square feet for single-family units and 1,200 square feet for multi-family units projected to be built in the District and subject to Level II fees.
9. The District has no local funds available to dedicate to school facilities necessitated by future residential development.

As shown in the body of this Report, the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees (the nexus requirements).

End of Summary

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Introduction

The purpose of this Report is to calculate the fee amount that the Western Placer Unified School District (District) is authorized to collect on residential development projects pursuant to Government Code Sections 65995.5 and 65995.7. *School Facility Consultants* has been retained by the District to conduct the analysis and prepare this Report.

State law gives school districts the authority to charge fees on new residential developments if those developments generate additional students and cause a need for additional school facilities. All districts with a demonstrated need may collect fees pursuant to Education Code Section 17620 and Government Code Section 65995 (referred to as Level I fees). Level I fees are currently capped at $5.38 per square foot of new residential development. Government Code Sections 65995.5 and 65995.7 authorize districts to collect fees (referred to as Level II and Level III fees) in excess of Level I fees, provided that the districts meet certain conditions. Government Code Section 66001 requires that a reasonable relationship exist between the amount and use of developer fees and the developments on which they are to be charged.

This Report is divided into three sections. The first summarizes the specific requirements in State law regarding Level II and Level III fees and establishes the District's authority to collect them. The second calculates the dollar amounts of Level II and Level III fees that the District is authorized to collect. The third explains how the District satisfies the requirements of Government Code Section 66001 with respect to Level II and III fees, summarizes other potential funding sources for school facilities, and presents recommendations regarding the collection of developer fees.

End of Section

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I. Authority to Collect Level II and Level III Fees

State law establishes several requirements in order for school districts to collect Level II fees. Specifically, districts must: (1) apply to the State Allocation Board and be deemed eligible for State funding for new school construction, (2) adopt a school facility needs analysis and justification study, and (3) satisfy at least two of the four criteria set forth in Government Code Section 65995.5(b)(3)(A-D).

The general conditions required for collecting Level III fees are the same as those for Level II fees. Before districts can collect Level III fees, however, the State Allocation Board must no longer be approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the Education Code.

The District satisfies the three conditions listed above in the following ways.

A. Eligibility for State Funding for New Construction

The District has been deemed eligible to receive State funding for construction of new school facilities as outlined in Government Code Section 65995.5(b)(1). The District's most recent eligibility approval was at the June 28, 2023, meeting of the State Allocation Board.

B. Adoption of School Facility Needs Analysis and Justification Study

This Report meets the requirements of Government Code Section 65995.6 for a School Facility Needs Analysis and Justification Study, that is, a study that shall "determine the need for new school facilities for unhoused pupils that are attributable to projected enrollment growth from the development of new residential units over the next five years". By adopting this study, the District will satisfy this requirement.

C. Criteria in Government Code Section 65995.5(b)(3)(A-D)

The District meets the criterion outlined in 65995.5(b)(3)(C) in that it has issued debt equal to at least 30% of its bonding capacity.

The District also meets the criterion outlined in 65995.5(b)(3)(D), that is, that at least twenty percent of a district's classrooms are relocatable. According to the District's current Office of Public School Construction Form SAB 50-02, 46.53 percent (67 out of 144) of the total classrooms in the District are relocatable. The District has also added capacity through the construction of Twelve Bridges Elementary School (30 permanent teaching stations), Foskett Ranch Elementary School (29 permanent teaching stations), Foskett Ranch Elementary Addition (two modular teaching stations), Lincoln Crossing Elementary School (27 permanent teaching stations), Twelve Bridges Middle School (38 permanent teaching stations), Lincoln High School Addition (10 modular teaching Stations), Scott Leaman Elementary School (26 permanent teaching stations), Glenn Edwards Middle School Addition (11 permanent teaching stations), Twelve Bridges High School (49 permanent teaching stations) and the addition of 31 relocatable classrooms on various campuses. Including these projects in the District's capacity indicates that 27.7 percent (110 out of 397) of the total classrooms in the District are relocatable.

End of Section

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II. Amount of Level II and Level III Fees

State law outlines the method by which Level II fees are calculated. The intent of the law is that the Level II fee represents half the cost of providing new school facilities, as defined in the State School Facility Program. The methods defined in State law for calculating the Level II fee, however, underestimate the District's true cost of providing school facilities. Additional sources of funds are necessary to fully fund the facilities that are required as a result of new development and the generation of students from such development activity within the District.

The Level II fee is calculated by (1) determining the allowable cost for new school facilities as outlined in the State School Facility Program, and (2) dividing that cost by the amount of new residential square footage projected to be built in the District over the next five years.

A. Allowable Cost for New School Facilities

State law prescribes the following process for calculating the allowable cost for new school facilities:

(1) determine the number of unhoused students attributable to future residential development;
(2) multiply the number of unhoused students by the per-pupil grant costs of new elementary, middle, or high schools as outlined in Education Code Section 17072.10;
(3) determine the amount of site acquisition and development costs to be included as allowed by Government Code Section 65995.5(h); and
(4) subtract the amount of local funds dedicated to school facilities necessitated by future residential development from the sum of (2) and (3).

1) Number of Unhoused Students

The number of unhoused students generated by future development equals the total number of students generated by future development minus the District's existing excess pupil capacity.

As required by Government Code Section 65995.6(a), this Report estimates the number of students generated by new development based on the historical student generation rates of residential units constructed during the previous five years.

This Report estimates the number of students that will be generated by each new single- and multi-family housing unit by (1) counting the number of students in the District who live in housing units constructed between July 2020 and June 2025, and (2) dividing that number by the total number of housing units constructed over the same time period. This Report uses district developer fee collection record data to

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derive the housing counts and a June 2026 District-provided student list to derive the student counts.

Addresses for units that were constructed from July 2025 to the present date are not used in the calculation because (1) student address files may not reflect residents' address changes for approximately one year, (2) students who have moved from a nearby district may continue to attend their previous school until the end of the school year and (3) units listed may not have been completed and occupied by the time the student address list was compiled.

It is noted that student generation rates are a calculation of students per residential unit at any one moment in time. Therefore, student generation rates are constantly changing based on increases and decreases in enrolled students and the number of residential units within the District at the time of calculation. As such, the District should be cautious with regards to using student generation rates for long-term planning and development and should adjust such planning and development based on updated student generation rates that are more in line with the current conditions at the time of evaluation.

Table 1-1 summarizes the student generation rates for single- and multi-family units.

Table 1-1
Student Generation Rates

Grade Group	Single-Family	Multi-Family
K-6	0.245	0.413
7-8	0.046	0.075
9-12	0.091	0.150
Total	**0.382**	**0.638**

This report estimates that 1,850 single-family units and 190 multi-family units subject to Level II and Level III fees will be built in the District within the next five years. These estimates do not include residential units that are projected to be built within a school district Community Facilities District (CFD), as CFD units are not charged Level II fees and Level III fees.

Table 1-2 shows the total number of students projected to enter the District from new housing units subject to Level II and Level III fees built over the next five years.

(Continued on the next page)

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Table 1-2
Students Generated by Future Development

	K-6 Students	7-8 Students	9-12 Students
Single-Family	0.245 x 1,850 = **453**	0.046 x 1,850 = **85**	0.091 x 1,850 = **168**
Multi-Family	0.413 x 190 = **78**	0.075 x 190 = **14**	0.150 x 190 = **29**
Total	**531**	**99**	**197**

In determining how many of the students in Table 1-2 are unhoused, the District must consider any existing excess capacity. State law requires districts to calculate their total pupil capacity according to the method described in Section 17071.10 of the Education Code. As stated on the District's current Office of Public School Construction Form SAB 50-02, the District's pupil capacity, as calculated pursuant to Education Code Section 17071.10 is 1,251 in grades K-6, 567 in grades 7-8 and 675 in grades 9-12. These capacities are inclusive of the Special Day Class capacity identified on the District's Office of Public School Construction Form SAB 50-02. In addition to the capacity reflected on the District's Form SAB 50-02, the District has added capacity through the State School Facility Program funding and construction of Twelve Bridges Elementary School (738 K-6 seats), Foskett Ranch Elementary School (713 K-6 seats), Foskett Ranch Elementary Addition (22 K-6 seats), Lincoln Crossing Elementary (663 K-6 seats), Twelve Bridges Middle School (313 K-6 seats and 685 7-8 seats), Lincoln High School Addition Projects (297 9-12 seats & 162 9-12 seats), Scott Leaman Elementary (618 K-6 seats), Glenn Edwards Middle School Addition Projects (297 7-8 seats), Twelve Bridges High School (1,287 seats) and the addition of relocatable classrooms (651 K-12 seats) on various campuses for a total of 4,618 K-6 seats, 1,792 7-8 seats and 2,529 9-12 seats as shown in Table 1-3 below.

Table 1-3
Total Seats Through School Facility Program

Project Name	K-6	7-8	9-12
Baseline 50-02	1,251	567	675
Twelve Bridges Elementary School	738		
Foskett Ranch Elementary School	713		
Foskett Ranch Elementary Addition	22		
Lincoln Crossing Elementary	663		
Twelve Bridges Middle School	313	685	
Lincoln High School Additions			297
Various Portable Additions	300	243	108
Lincoln HS Addition			162
Scott Leaman Elementary School	618		
Glenn Edwards MS Addition		297	
Twelve Bridges High School			1,287
Total Capacity	**4,618**	**1,792**	**2,529**

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At the K-6 grade group the District's 2025/26 enrollment (5,266) is greater than the K-6 capacity of 4,618. No excess capacity is available for K-6 pupils generated by future non-mitigated residential development.

At the 7-8 grade group the District's 2025/26 enrollment (1,506) is not greater than the 7-8 capacity of 1,792. Excess capacity of 286 is available for 7-8 pupils generated by future non-mitigated residential development.

At the 9-12 grade group the District's 2025/26 enrollment (2,848) is greater than the 9-12 capacity of 2,529. No excess capacity is available for 9-12 pupils generated by future non-mitigated residential development.

Table 1-4
Existing Capacity

Grade Group	2025/26 Enrollment	Current Capacity	Existing Capacity Available for Students from Future Development	Unhoused Students From Future Development
K-6	5,266	4,618	0	531
7-8	1,506	1,792	286	0
9-12	2,848	2,529	0	197
Total	**9,620**	**8,939**	**286**	**728**

2) Allowable Grant Costs

Table 1-5 shows the total allowable grant costs for new facilities. The per-pupil grant costs are taken from Education Code Section 17072.10 and include adjustments as required by Labor Code Section 1771.3 and Education Code Section 17074.56(a) (see Appendix A for details regarding grant cost funding).

Table 1-5
Allowable Grant Costs for Pupils Generated from Future Residential Development

Grade Group	Per-Pupil Grant Cost	Number of Unhoused Students	Total Grant Cost
K-6	$17,582.00	531	$9,336,042.00
7-8	$18,529.00	0	$0.00
9-12	$23,112.50	197	$4,553,162.50
Total	**N/A**	**728**	**$13,889,204.50**

The per-pupil grant does not include all cost items that the local community may deem important to meeting the quality of facilities in the District. Because the per-pupil grants do not address certain costs, the actual funding will likely not be adequate to fund school facilities to the quality and level required by the District.

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Therefore, the final calculation of Level II fees will likely understate the funding required by the District.

3) Allowable Site Acquisition and Development Costs

Table 1-6 shows the per-pupil site acquisition and development costs for elementary, middle and high school students. The site sizes for the District's elementary, middle and high school cost models are based on acreage amounts that are consistent with the guidelines in the "School Site Analysis and Development Handbook" published by the California State Department of Education (CDE).

Site acquisition costs for the District's planned elementary, middle and high school cost model projects are based on (1) per acre land prices from recent appraisals of future school sites and future land acquisition costs estimated by District administrators, and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, CDE review/approval, preparation of the POESA and PEA and DTSC cost for review, approval and oversight of the POESA and the PEA.

Site development costs for elementary, middle and high school projects are consistent with the guidelines in Government Code Section 65995.5(h). For more detail regarding site acquisition and site development cost estimates, see Appendix B.

Table 1-6
Calculation of Per-Pupil Site Acquisition and Development Costs

Grade Group	Per-Pupil Site Acquisition Costs	Per-Pupil Site Development Costs	Per-Pupil Acquisition and Development Costs
K-6	$11,250	$17,154	$28,404
7-8	$13,750	$15,997	$29,747
9-12	$29,932	$23,502	$53,434

Pursuant to Government Code Sections 65995.5(c) and 65995.5(h), the allowable cost for site acquisition and development is calculated by (1) multiplying the per-pupil cost by one-half and (2) multiplying that result by the number of unhoused elementary, middle and high school students. Table 1-7 shows the total allowable site acquisition and development costs.

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Table 1-7
Allowable Site Acquisition and Development Costs

Grade Group	One-Half of Per-Pupil Costs	Number of Unhoused Students from Future Development	Allowable Cost
K-6	$14,202.00	531	$7,541,262.00
7-8	$14,873.50	0	$0.00
9-12	$26,717.00	197	$5,263,249.00
Total	**N/A**	**728**	**$12,804,511.00**

4) Local Funds Dedicated to School Facilities Necessitated by Future Development

The District has no funds dedicated to school facilities necessitated by future non-mitigated development. Funds from the District's Measure N, Measure A and CFD bond are expended or currently budgeted for capacity accounted for in this report.

In addition, the District has no surplus property that could be used for a school site or that is available for sale to finance school facilities.

According to District administrators, there are no funds currently available in the District's capital facility accounts including all authorized but unissued bond funds. Funds not included in this total include amounts reserved for debt service related to the construction of school projects included in the capacity figures outlined in Table 1-3 and other amounts set aside for modernization projects.

As outlined in Table 1-8, the District currently has 967 unhoused students.

Table 1-8
Unhoused Pupils

Grade Group	Current Capacity	Current Enrollment	Current Unhoused Pupils
K-6	4,618	5,266	648
7-8	1,792	1,506	0
9-12	2,529	2,848	319
Total	**8,939**	**9,620**	**967**

Table 1-9 summarizes the cost of providing school facilities for unhoused pupils and reflects the District's anticipated per-pupil costs for the construction of facilities to house the Unhoused Pupils identified in Table 1-8 above.

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Table 1-9
Cost of Providing School Facilities for Unhoused Students

Grade Group	Unhoused Pupils	Local Cost Per-Pupil	Total Cost
K-6	648	$53,725	$34,813,800
7-8	0	$64,233	$0
9-12	319	$93,470	$29,816,930
Total	**967**	**N/A**	**$64,630,730**

Comparing all of the funds in the District's capital facility accounts and all authorized but unissued bond funds budgeted for new capacity ($0) to the cost of providing school facilities for unhoused students ($64,630,730) demonstrates that all District funds available for the construction of new facilities are required to provide facilities for unhoused pupils.

5) Total Allowable School Facility Cost for Level II Fees

Table 1-10 shows the total allowable cost for Level II fees for K-6, 7-8 and 9-12 students from future residential development.

Table 1-10
Total Allowable Cost for Level II Fees

Category	Amount
SFP Grant	$13,889,204.50
Site Acquisition and Development	$12,804,511.00
Less Local Funds	N/A
Total	**$26,693,715.50**

B. Amount of Level II Fee

The Level II fee is calculated by dividing the total allowable cost by the amount of new residential square footage projected to be built in the District over the next five years.

As stated in Section II.A.1. above, over the next five years, 1,850 single-family units and 190 multi-family units that will be subject to Level II and Level III fees are projected to be built in the District. This report estimates that new housing units in the District will have an average square footage of 1,700 and 1,200 for single-family and multi-family units, respectively. Multiplying the average square footage by number of units projected produces a total of 3,373,000 square feet of new residential development to be built in the next five years. Dividing this total square footage into total allowable cost results in a Level II fee of $7.91 per square foot of new residential development.

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The calculation of Level II fees, in accordance with the formulas provided in the statutes, will likely be understated when measured against the actual calculation of costs due to the limited inclusion of cost categories to determine actual costs per student and the fluctuating student generation rates. The District needs to account for these issues when conducting a revenue/cost analysis utilizing the calculated Level II fee.

C. Amount of Level III Fee

Under certain circumstances, State law allows school districts to charge a fee higher than a Level II fee if: (1) the district meets the requirements for Level II fees and (2) the State Allocation Board is no longer approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the Education Code. In the District's case, this higher fee, referred to as a Level III fee, can be no more than twice the Level II fee. The maximum Level III fee the District is authorized to charge, therefore, is $15.82 per square foot of new residential development.

End of Section

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III. Findings and Recommendations

This Section (1) shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees, (2) summarizes other potential funding sources for the District's capital projects, and (3) presents recommendations regarding the collection of developer fees.

A. Findings

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

The purpose of collecting Level II and III fees on residential development is to acquire funds to construct or reconstruct school facilities for the students generated by future residential developments.

(2) Government Code Section 66001(a)(2)—Use of the Fee

The District use of the fee will involve constructing and/or reconstructing new elementary, middle and high school campuses and/or additional permanent facilities on existing elementary, middle, and high school campuses. In addition, the District may build other school related facilities or purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from Level II and III fees collected on residential development may be used to pay for all of the following:
(1) land (purchased or leased) for school facilities,
(2) design of school facilities,
(3) permit and plan checking fees,
(4) construction or reconstruction of school facilities,
(5) testing and inspection of school sites and school buildings,
(6) furniture for use in new school facilities, and
(7) interim school facilities (purchased or leased) to house students generated by future development while permanent facilities are being constructed.

(3) Government Code Section 66001(a)(3)—Relationship Between Fee's Use and the Type of Project Upon Which the Fee is Imposed

All types of new residential development—including but not limited to single- and multi-family units in new subdivisions and in "in-fill" lots, single- and multi-family units in redevelopment projects, single- and multi-family units that replace demolished units (to the extent that the new units are larger than the demolished units), additions of residential space to existing single- and multi-family units, manufactured homes, mobile homes, and condominiums—are projected to cause new families to move into the District and, consequently, generate additional students in the District. As shown earlier in this Report, sufficient school facilities do not exist

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for these students. All types of new residential development, therefore, create a need for additional school facilities. The fee's use (acquiring school facilities) is therefore reasonably related to the type of projects (new residential developments) upon which it is imposed.

(4) Government Code Section 66001(a)(4)—Relationship Between the Need for the Public Facility and the Type of Project Upon Which the Fee is Imposed

The District is currently operating over capacity at the K-6 and 9-12 grade group and therefore, the District has no available capacity to house additional K-6 and 9-12 students from new residential development. Future residential development in the District will generate additional students and, consequently, a need for additional school facilities. A relationship exists, therefore, between the District's need to build additional school facilities and new residential development projects.

(5) Government Code Section 66001(b)—Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This Report concludes that the methods prescribed by the State law for estimating school facility construction costs, and for calculating the Level II and Level III fees, supports the establishment of Level II and Level III fees which, when collected, will contribute to the District's cost of constructing and reconstructing school facilities to house students generated by future residential construction.

(6) Other Funding Sources

The following is a review of other potential funding sources for constructing school facilities:

a) General Fund
The District's General Fund budget is typically committed to instructional and day-to-day operating expenses and not used for capital outlay uses, as funds are needed solely to meet the District's non-facility needs.

b) State Programs
The District has applied for and received State funding for construction of new school facilities under the 1998 Leroy F. Greene School Facility Program. Even projects funded at 100 percent of the State allowance, however, often experience a shortfall between State funding and the District's actual facility needs. State funds for deferred maintenance may not be used to pay for new facilities. State law prohibits use of lottery funds for facilities.

c) General Obligation Bonds
School districts can, with the approval of either two-thirds or 55 percent of its voters, issue general obligation bonds that are paid for out of property taxes. In November 2016, the District passed Measure N for $60M with a 56.45% vote. In

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November 2014, the District passed Measure A for $60M with a 61.67% vote. These funds are accounted for in the report.

d) Parcel Taxes

Approval by two-thirds of the voters is required to impose taxes that are not based on the assessed value of individual parcels. While these taxes have been occasionally used in school districts, the revenues are typically minor and are used to supplement operating budgets.

e) Mello-Roos Community Facilities Districts

This alternative uses a tax on property owners within a defined area to pay long-term bonds issued for specific public improvements. Mello-Roos taxes require approval from two-thirds of the voters (or land owners if fewer than 12) in an election.

f) Surplus Property

The District has no properties that could be sold to create a significant source of capital outlay funds.

g) Alternatives for Reducing Facility Costs

Alternatives to reducing facility costs, which have been used and/or explored by the District, include additional portable classrooms, joint-use of facilities, multi-track-year-round education, and other measures. These options remain available to the District in the future.

B. Recommendations

Based on the findings outlined above, it is recommended that the Board of Trustees, as provided for in Government Code Sections 65995.5 and 65995.7, approve a resolution to levy Level II and Level III fees on future residential development in the amounts of $7.91 and $15.82 per square foot, respectively.

End of Report

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Appendix A

Calculation of Allowable Per-Pupil
Grant Costs

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Appendix A
Calculation of Allowable Per-Pupil Grant Costs

The per-pupil grant costs, calculated per the provisions of Government Code Section 65995.5(c)(1), include the School Facility Program (SFP) grants outlined in Education Code Section 17072.10, fire alarm and sprinkler grants mandated by Education Code Section 17074.56(a).

Table A-1 increases the SFP base grant amounts by per-pupil grant increases mandated by SB 575 (fire alarm and sprinkler grants). The sum of SFP base grant amounts, per-pupil grant increases mandated by SB 575, will be used in calculating the District's Level II/III fees.

Table A-1
SFP Per-Pupil Grants Plus Fire Alarm/Sprinkler Funding

Grade Group	K-6	7-8	9-12	NS Special Day Class	Severe Special Day Class
SFP Grant	$16,411	$17,358	$22,086	$30,842	$46,116
SB 575 Fire Alarm Grant	$20	$26	$43	$58	$82
SB 575 Sprinkler Grant	$274	$328	$341	$582	$869
50% Total Grant	**$16,705**	**$17,712**	**$22,470**	**$31,482**	**$47,067**
100% Total Grant	**$33,410**	**$35,424**	**$44,940**	**$62,964**	**$94,134**
Regular Pupil Adjustment*	$32,352	$34,174	$43,367	n/a	n/a
Non-Severe SDC Adjustment**	$343	$888	$881	n/a	n/a
Severe SDC Adjustment***	$2,469	$1,996	$1,977	n/a	n/a
100%	**$35,164**	**$37,058**	**$46,225**	**n/a**	**n/a**

*Based on the percentage of Non-Special Day Class Students currently enrolled in the District (i.e., percentage of K-6, 7-8 and 9-12 students).
** Based on the percentage of Non-Severe Special Day Class Students currently enrolled in the District (i.e., percentage of K-6, 7-8 and 9-12 students).
*** Based on the percentage of Severe Special Day Class Students currently enrolled in the District (i.e., percentage of K-6, 7-8 and 9-12 students).

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Appendix B

Calculation of Allowable Per-Pupil
Site Acquisition and Site Development Costs

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Appendix B
Calculation of Allowable Per-Pupil Site Acquisition and Site Development Costs

Site Acquisition Costs for Elementary, Middle and High School Projects

The site sizes for the District's elementary, middle and high school cost models are based on acreage amounts that are consistent with the guidelines in the "School Site Analysis and Development Handbook" published by the California State Department of Education (CDE).

Site acquisition costs for the District's planned elementary, middle and high school cost model projects are based on (1) per acre land prices from recent appraisals of future school sites and future land acquisition costs estimated by District administrators, and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, CDE review/approval, preparation of the POESA and PEA and DTSC cost for review, approval and oversight of the POESA and the PEA.

Table B-1
Calculation of Total Site Acquisition Cost

Grade Group	Site Acquisition Per Acre	Acreage	Total Site Acquisition Cost
New Elementary School	$750,000	12.0*	$9,000,000
New Middle School	$750,000	22.0**	$16,500,000
New High School	$750,000	52.6***	$39,450,000

*Based on 12 acres required for the District's Elementary Cost Model project with a student capacity of 800 K-6 pupils.
**Based on 22.0 acres required for the District's Middle School Cost Model project with a student capacity of 1,200 7-8 pupils.
***Based on 52.6 acres required for the District's New Comprehensive High School Cost Model project with a student capacity of 1,318 9-12 pupils in phase one.

Table B-2 calculates the per-pupil site acquisition costs by grade grouping by taking the per-pupil site acquisition costs for all of the above cost models and calculating the average cost per grade group.

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Table B-2
Calculation of Per-Pupil Site Acquisition Costs by Grade Grouping

K-6 Cost Models			
School	**Total Site Acquisition**	**K-6 Pupils**	**K-6 Per-Pupil Site Acq. Cost**
New Elementary School	$9,000,000	800	$11,250
		100% Cost	**$11,250**
7-8 Cost Models			
School	**Total Site Acquisition**	**7-8 Pupils**	**7-8 Per-Pupil Site Acq. Cost**
New Middle School	$16,500,000	1,200	$13,750
		100% Cost	**$13,750**
9-12 Cost Models			
School	**Total Site Acquisition**	**9-12 Pupils**	**9-12 Per-Pupil Site Acq. Cost**
New High School	$39,450,000	1,318	$29,932
		100% Cost	**$29,932**

Site Development Costs for a New Elementary School

Service site development, off-site development, and utilities costs for new District K-6 school cost model projects are based on State Allocation Board (SAB) approved Site Development Costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's Twelve Bridges and Lincoln Crossing Elementary School projects. The Twelve Bridges project was approved on August 27, 2003, and has had the allowable costs adjusted by the percentage change in the SAB approved statewide cost index adjustment from 2003 to 2026. The Lincoln Crossing project was approved on September 27, 2006, and has had allowable costs adjusted by the percentage change in the SAB approved statewide cost index adjustment from 2006 to 2026. These costs are as follows:

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Table B-3
Site Development Costs for New K-6 Cost Model Project

Twelve Bridges K-6 Elementary School Project	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$5,513,138
SAB Approved Statewide Cost Index Adjustment (147.67%)	$8,141,251
Total	**$13,654,389**
Total Capacity	**738**
Per-Pupil Site Development Costs	**$18,502**
Lincoln Crossing K-6 Elementary School Project	**Site Development Costs**
Site Development Costs (Service Site, Off-Site and Utility Services)	$3,084,738
SAB Approved Statewide Cost Index Adjustment (104.25%)	$3,215,839
Total	**$6,300,577**
Total Capacity	**663**
Per-Pupil Site Development Costs	**$9,503**
Total Combined Site Development Cost	**$19,954,966**
Total Combined Capacity	**1,401**
Average of District Per-Pupil Site Development Costs	**$14,243**

Estimated general site development costs for District K-6 school cost model projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

Table B-4
General Site Development Costs for K-6 Cost Model Project

K-6 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
K-6 School					
Per-Useable Acre General Site Cost	12	$53,428	n/a	n/a	$641,136
K-6 Per-Pupil General Site Cost	n/a	n/a	800	$2,110*	$1,688,000
Totals	**12**	**n/a**	**800**	**n/a**	**$2,329,136**
Average Per-Pupil General Site Development Cost**					**$2,911**

*Equals 6% of the K-6 per-pupil base grant amount of $35,164.
**Equals the totals of the General Site Costs, divided by the pupil capacity of the District's proposed K-6 projects (800 students).

The total anticipated Site Development Costs for District K-6 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's K-6 school cost model projects, plus the average per-pupil general site development costs related to the District's K-6 school cost model projects. The following table illustrates the total per-pupil site development costs for future District K-6 school cost model projects.

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Table B-5
Total Site Development Costs for K-6 Cost Model Project

K-6 Cost Model Projects	Costs
Average K-6 Per-Pupil Service Site, Off-Site and Utility Costs	$14,243
Average K-6 Per-Pupil General Site Development Costs	$2,911
Total K-6 Per-Pupil Site Development Cost	**$17,154**

Site Development Costs for a New Middle School

Service site development, off-site development, and utilities costs for a new District 7-8 cost model project are based on SAB approved Site Development Costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's Twelve Bridges Middle School. The Twelve Bridges project was approved on June 22, 2005, and has had allowable costs adjusted by the percentage change in the SAB approved statewide cost index adjustment from 2005 to 2026. These costs are as follows:

Table B-6
Site Development Costs for a New 7-8 Cost Model Project

Twelve Bridges Middle School	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$5,973,312
SAB Approved Statewide Cost Index Adjustment (113.75%)	$6,794,642
Total	**$12,767,954**
Total Capacity	**998***
Per-Pupil Site Development Cost	**$12,794**

*Equals the total capacity of the District's Twelve Bridges Middle School.

Estimated general site development costs for District 7-8 school cost model projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

Table B-7
General Site Development Costs for 7-8 Cost Model Project

7-8 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
7-8 School					
Per-Useable Acre General Site Cost	22	$53,428	n/a	n/a	$1,175,416
7-8 Per-Pupil General Site Cost	n/a	n/a	1,200	$2,223*	$2,667,600
Totals	**22**	**n/a**	**1,200**	**n/a**	**$3,843,016**
Average Per-Pupil General Site Development Cost**					**$3,203**

*Equals 6% of the 7-8 per-pupil base grant amount of $37,058.
**Equals the totals of the General Site Costs, divided by the pupil capacity of the District's proposed 7-8 projects (1,200 students).

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The total anticipated Site Development Costs for District 7-8 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's 7-8 school cost model projects, plus the average per-pupil general site development costs related to the District's 7-8 school cost model projects. The following table illustrates the total per-pupil site development costs for future District 7-8 school cost model projects.

Table B-8
Total Site Development Costs for 7-8 Cost Model Project

7-8 Cost Model Projects	Costs
Average 7-8 Per-Pupil Service Site, Off-Site and Utility Costs	$12,794
Average 7-8 Per-Pupil General Site Development Costs	$3,203
Total 7-8 Per-Pupil Site Development Cost	**$15,997**

Site Development Costs for a New High School

Service site development, off-site development, and utility costs for the District's New High School are based on the District Architect's estimate of allowable costs for the Twelve Bridges High School, as defined in Section 1859.76 of Title 2 of the California Code of Regulations. These costs are as follows:

Table B-9
Site Development Costs for a New High School

New High School Project	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$18,783,125
SAB Approved Statewide Cost Index Adjustment (34.55%)	$6,489,570
Subtotal	**$25,272,695**
Total Capacity	**1,287***
Per-Pupil Site Development Cost	**$19,637**
Capacity of Cost Model Project	**1,318**
Estimated Site Development Costs of Cost Model Project	**$25,881,566**
Per-Pupil Site Development Cost	**$19,637**

*Represents the Total Site Development Cost divided by the pupil capacity of the Twelve Bridges High School project (1,287 pupils).

Estimated general site development costs for District 9-12 school cost model project are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

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Table B-10
General Site Development Costs for a New High School

9-12 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
New 9-12 School					
Per-Useable Acre General Site Cost	52.6	$53,428	n/a	n/a	$2,810,313
9-12 Per-Pupil General Site Cost	n/a	n/a	1,318	$1,733*	$2,284,094
Totals	**52.6**	**n/a**	**1,318**	**n/a**	**$5,094,407**
Average Per-Pupil General Site Development Cost**					**$3,865**

*Equals 3.75% of the 9-12 per-pupil base grant amount of $46,225.
**Equals the totals of the General Site Costs, divided by the total pupil capacity of the District's proposed 9-12 project (1,318 students).

The total anticipated Site Development Costs for District 9-12 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's 9-12 school cost model projects, plus the average per-pupil general site development costs related to the District's 9-12 school cost model projects. The following table illustrates the total per-pupil site development costs for future District 9-12 school cost model projects.

Table B-11
Total Site Development Costs for 9-12 Cost Model Project

9-12 Cost Model Projects	Costs
Average 9-12 Per-Pupil Service Site, Off-Site and Utility Costs	$19,637
Average 9-12 Per-Pupil General Site Development Costs	$3,865
Total 9-12 Per-Pupil Site Development Cost	**$23,502**

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