

Level I Developer Fee Study  
for  
Biggs Unified School District

March 22, 2022

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## TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	1
SCHOOL DISTRICT BACKGROUND.....	3
INTRODUCTION .....	4
SECTION I: DEVELOPER FEE JUSTIFICATION .....	7
Facilities Capacity .....	7
Modernization and Reconstruction.....	7
Modernization Need.....	8
Residential Development and Fee Projections .....	13
Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees....	14
Commercial / Industrial Development and Fee Projections.....	14
Extent of Mitigation of School Facility Costs Provided by Level I Commercial/Industrial Fees .....	17
Summary .....	17
SECTION II: BACKGROUND OF DEVELOPER FEE LEGISLATION.....	17
SECTION III: REQUIREMENTS OF AB 1600.....	20
SECTION IV: REVENUE SOURCES FOR FUNDING FACILITIES.....	23
State Sources .....	23
Local Sources .....	24
SECTION V: ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS.....	25
SECTION VI: FACILITY FUNDING ALTERNATIVES.....	27
STATEMENT TO IDENTIFY PURPOSE OF FEE.....	27
ESTABLISHMENT OF A SPECIAL ACCOUNT.....	27
RECOMMENDATION.....	28
SOURCES .....	29
APPENDIX A: PER PUPIL CONSTRUCTION COSTS .....	APP 1
APPENDIX B: PER PUPIL GRANT AMOUNTS .....	APP 2
APPENDIX C: COMMERCIAL/INDUSTRIAL CALCULATIONS .....	APP 3

## LIST OF TABLES

	<u>Page</u>
<b>Table 1:</b> Construction Costs .....	11
<b>Table 2:</b> Projected Students from Proposed Development.....	12
<b>Table 3:</b> 25 year Modernization Need .....	12
<b>Table 4:</b> Summary of Projected Residential Square Footage.....	13
<b>Table 5:</b> Facilities Cost per SF from Proposed Residential Construction.....	14
<b>Table 6:</b> Commercial and Industrial Generation Factors.....	16
<b>Table 7:</b> Commercial and Industrial Facilities Cost Impact .....	16

## EXECUTIVE SUMMARY

- Education Code Section 17620 authorizes school districts to levy a fee, charge, dedication or other form of requirement against any development project for the construction or modernization of school facilities, provided the District can show justification for levying of fees.
- In February 2022, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.79 per square foot for residential construction and \$0.78 per square foot for commercial/industrial construction.
- The Biggs Unified School District is justified in collecting \$4.79 per square foot of residential construction and \$0.78 per square foot of commercial/industrial construction, with the exception of mini storage. The mini storage category of construction should be collected at a rate of \$0.08 per square foot.
- In general, it is fiscally more prudent to extend the useful life of an existing facility than to construct new facilities when possible. The cost to modernize facilities is approximately 41.1 percent of the cost to construct new facilities.
- The residential justification is based on the Biggs Unified School District's projected modernization need of \$1,214,177 for students generated from residential development over the next 25 years and the projected residential square footage of 124,650.
- Based on the modernization need for students generated from projected residential development and the projected residential square footage, each square foot of residential construction will create a school facilities cost of \$9.74 ( $\$1,214,177/124,650$ ).
- Each square foot of commercial/industrial construction will create a school facilities cost ranging from \$0.08 to \$6.97 per square foot of new commercial/industrial construction.

- For both residential and commercial/industrial development, the fees authorized by Government Code section 65995 are justified.

## SCHOOL DISTRICT BACKGROUND

The Biggs Unified School District serves approximately 563 students in transitional kindergarten through twelfth grade at Biggs Elementary, Richvale Elementary, and Biggs High School. Most students identify as White (approximately 54%), followed by Hispanic or Latino (approximately 38%), with a small portion of other ethnic groups. The majority of students (approximately 64%) meet the criteria for socioeconomically disadvantaged and approximately 10% of students are considered English Learners. The District provides chrome books to students at a 1:1 device to student ratio and is dedicated to providing the best education possible. At the elementary level, the average student-teacher ratio does not exceed 24:1. At the high school, the District offers several Career and Technical Education pathways, along with A-G courses to prepare students for college, and a variety of athletic teams. “Biggs Unified School District’s mission is to prepare each student for the future, be it vocational or higher education. Students will leave Biggs Unified School District with respect for the world they inhabit and for all humanity.”

Biggs Unified School District serves students in the rural City of Biggs and a portion of unincorporated southwestern Butte County, including the community of Richvale, located in the farmlands of the Sacramento Valley in Northern California. The rural City of Biggs is located approximately 25 miles south of the City of Chico and approximately 60 miles north of the City of Sacramento, along State Route 99. The City of Biggs is known as the “heart of rice country” and is primarily a residential community with a population of approximately 1,700. While a small number of affluent farmers and professional families populate both Biggs and Richvale, these farm service and bedroom communities are predominantly populated by retirees, skilled, and unskilled laborers. As large retail stores have developed in surrounding larger cities, the commercial and industrial areas within the City of Biggs have been in a decline as stores go out of business. According to the Butte County General Plan 2030, agriculture generates significant economic activity in the County and supports other industrial sectors, including transportation, warehousing, manufacturing.

## INTRODUCTION

In September, 1986, the Governor signed into law Assembly Bill 2926 (Chapter 887/Statutes 1986) which granted school district governing boards the authority to impose developer fees. This authority is codified in Education Code Section 17620 which states in part "...the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or modernization of school facilities."

The Level I fee that can be levied is adjusted every two years according to the inflation rate, as listed by the state-wide index for Class B construction set by the State Allocation Board. In January of 1992, the State Allocation Board increased the Level I fee to \$1.65 per square foot for residential construction and \$0.27 per square foot for commercial and industrial construction.

Senate Bill 1287 (Chapter 1354/Statutes of 1992) effective January 1, 1993, affected the facility mitigation requirements a school district could impose on developers. Senate Bill 1287 allowed school districts to levy an additional \$1.00 per square foot of residential construction (Government Code Section 65995.3). The authority to levy the additional \$1.00 was rescinded by the failure of Proposition 170 on the November 1993 ballot.

In January 1994, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.72 per square foot for residential construction and \$0.28 per square foot for commercial/industrial construction.

In January 1996, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.84 per square foot for residential construction and \$0.30 per square foot for commercial/industrial construction.

In January 1998, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.93 per square foot for residential construction and \$0.31 per square foot for commercial/industrial construction.

In January 2000, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.05 per square foot for residential construction and \$0.33 per square foot for commercial/industrial construction.

In January 2002, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.14 per square foot for residential construction and \$0.36 per square foot for commercial/industrial construction.

In January 2004, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.24 per square foot for residential construction and \$0.41 per square foot for commercial/industrial construction.

In January 2006, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.63 per square foot for residential construction and \$0.42 per square foot for commercial/industrial construction.

In January 2008, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2010, the State Allocation Board's biennial inflation adjustment maintained the fee at \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2012, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.20 per square foot for residential construction and \$0.51 per square foot for commercial/industrial construction.

In January 2014, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.36 per square foot for residential construction and \$0.54 per square foot for commercial/industrial construction.

In February 2016, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.48 per square foot for residential construction and \$0.56 per square foot for commercial/industrial construction.

In January 2018, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.79 per square foot for residential construction and \$0.61 per square foot for commercial/industrial construction.

In January 2020, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.08 per square foot for residential construction and \$0.66 per square foot for commercial/industrial construction.

In February 2022, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.79 per square foot for residential construction and \$0.78 per square foot for commercial/industrial construction.

The next adjustment to the fee will occur at the January 2024 State Allocation Board meeting.

In order to levy a fee, a district must make a finding that the fee to be paid bears a reasonable relationship and be limited to the needs of the community for elementary or high school facilities and be reasonably related to the need for schools caused by the development. Fees are different from taxes and do not require a vote of the electorate. Fees may be used only for specific purposes and there must be a reasonable relationship between the levying of fees and the impact created by development.

In accordance with the recent decision in the Cresta Bella LP v. Poway Unified School District, 218 Cal. App.4<sup>th</sup> 438(2013) court case, school districts are now required to demonstrate that reconstruction projects will generate an increase in the student population thereby creating an impact on the school district's facilities. School districts must establish a reasonable relationship between an increase in student facilities needs and the reconstruction project in order to levy developer fees.

### ***Purpose of Study***

This study will demonstrate the relationship between residential, commercial and industrial growth and the need for the modernization of school facilities in the Biggs Unified School District.



## **SECTION I: DEVELOPER FEE JUSTIFICATION**

Developer fee law requires that before fees can be levied a district must find that justification exists for the fee. Government Code Section 66001 (g) states that a fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with a general plan. This section of the study will show that justification does exist for levying developer fees in the Biggs Unified School District.

### **Facilities Capacity**

The District's capacity is adequate to house the District's current student population. Facility needs exist regardless of the availability of capacity to house student enrollments, inclusive of student enrollment generated from new development. New students generated from future development will create a burden on existing school facilities. Capital improvements, including upgrades or the replacement of existing facilities with new facilities for their continued long-term use, are necessary to adequately house future enrollment growth at all school levels.

The District's current total student capacity will diminish over time if the District does not modernize its facilities. Without modernization of aging buildings, some facilities will become unavailable, which will decrease the District's total student capacity. New development in the District necessitates that modernization occur in order to continue to have available school housing for newly generated students. As part of these modernization efforts, the District plans to modernize existing schools and to replace some of its existing schools with new buildings on the same site as the existing schools become old, inadequate, and pose health and safety challenges.

### **Modernization and Reconstruction**

Extending the useful life of a school is a cost effective and prudent way to house students generated from future development. The state of California recognizes the

need to extend the life of existing schools and provides modernization funding through the State School Facility Program. For the purpose of this report, modernization and reconstruction are used interchangeably since many of the improvements are common to both programs. Developer fees may not be used for regular maintenance, routine repair of school buildings and facilities or deferred maintenance. The District plans to use developer fees to replace aging portables at Biggs Elementary, update technology, upgrade air filtration and distribution systems, modernize classrooms, repair roofs and expand outdoor playground structures for physical education. Projects will be funded as developer fee revenue is generated. The authorization to justify modernization and reconstruction of school facilities and extend the useful life of existing schools is contained in Education Code Section 17620 and Government Code Section 66001 (g). School districts are permitted to modernize or replace existing or build new school facilities with developer fees as justified by this Study.

### **Modernization Need**

As new students are generated by new development, the need to increase the useful life of school facilities will be necessary. In order to calculate the District's estimated modernization need generated by students from new development, it is necessary to determine the following factors: the number of units included in proposed developments, the District student yield factor, and the per pupil cost to modernize facilities.

### **Potential Development**

The Biggs Unified School District is located within the Butte County and City of Biggs planning jurisdictions. The City of Biggs Planning Department stated that future annexation areas as a result of the Biggs Phased Annexation Plan which is currently underway may increase housing production over the next 5 to 10 years. However, to date, Biggs has not received new residential development proposals as a result of the Phased Annexation Plan. The City of Biggs is currently processing two tentative subdivision maps, both which have been deemed incomplete due to the environmental review issues. Due to the uncertainty of how the Plan will impact future development, the Planning Department suggested using the average of the previous five years of development to project future development. In a couple of years, they hope to have a better understanding of how the Phased Annexation Plan will impact development.

According to the Planning Departments, development may continue at about the same rate as the previous five years. According to developer fee records, an average of three new or expanded residential units were constructed per year for the previous five years. An estimated 75 (3 x 25) new or expanded residential units may be constructed within District boundaries in the next 25 years.

The School Facility Program allows districts to apply for modernization funding for classrooms over 25 (permanent) or 20 years (portable), meaning that school facilities are presumed to be eligible for, and therefore need, modernization after that time period. It is therefore generally presumed that school facilities have a useful life span of 25 years before modernization is needed in order to maintain the same level of service as previously existed. The same would be true for modernization of buildings 25 years after their initial modernization. In some cases, these older buildings may need to be closed entirely for the health and safety of students, teachers, staff and other occupants. Aging infrastructure and building problems can profoundly impact a school's ability to safely remain in service and to continue delivering the instructional program to students at existing levels of service. Therefore, the District's modernization needs are considered over a 25 year period, and a 25 year projection has been included in the Study when considering the homes that will generate students for the facilities in question. Future development will generate additional students for the District to house. Developer fees generated from future development may be used to modernize or construct facilities to house students from planned future development.

School facilities have a limited usable lifespan, and school districts must consider the lifespan for each facility when planning and determining student housing needs in the future. Residential units will be built at different times over the coming years, and it is difficult to predict when construction on these projects will be complete. Additionally, the homes in these developments may be immediately occupied with families with school-aged children, or they may not be occupied by school-aged children for another five, ten or fifteen years as young people who move in begin starting to have families. Thus, the District must be prepared to house students from new developments for the next several decades.

### Student Generation Rate

In determining the impact of new development, the District is required to show how many students will be generated from the new development. In order to ensure that new development is paying only for the impact of those students that are being generated by new homes and businesses, the student generation rate is applied to the number of new housing units to determine development-related impacts. The student generation rate identifies the number of students per housing unit and provides a link between new residential construction projects and projected enrollment.

To identify the number of students anticipated to be generated by new residential development, a student yield factor of .7 has been utilized for the Biggs Unified School District. The yield factor is based on State wide student yield averages calculated by the Office of Public School Construction.

### Construction Cost

The construction cost per TK-12 pupil is \$55,740. Construction costs are based on information provided by California Department of Education and research completed by Jack Schreder & Associates. Appendix A includes the cost per student calculations. Table 1 shows the weighted average to construct facilities per TK-12 pupil.

**Table 1:**  
Construction Costs

Grade Level	Construction Costs
TK-6	\$49,425
7-8	\$58,440
9-12	\$67,019

Weighted Average

$\$49,425 \times 8 = \$395,400$

$\$58,440 \times 2 = \$116,880$

$\$67,019 \times 4 = \underline{\$268,076}$

Total            \$780,356

Average =  $\$780,356 / 14 = \$55,740$

*Source: California Department of Education, Jack Schreder & Associates.*

Modernization Cost

The cost to modernize facilities is 41.1 percent of new construction costs. The percentage is based on the comparison of the State per pupil modernization grant (including 3% for Americans with Disabilities and Fire, Life Safety improvements) and the State per pupil new construction grant. For example, the State provides \$14,623 per TK-6 pupil to construct new facilities and \$5,568 to modernize facilities, which is 38.1 percent ( $\$5,568 / \$14,623$ ) of the new construction grant amount. In addition, the State provides a minimum of three percent for ADA/FLS improvements which are required by the Department of State Architect's (DSA) office. Based on the per pupil grant amounts and the ADA/FLS costs, the estimated cost to modernize facilities is 41.1 percent of the cost to construct facilities. The School Facility Program per pupil grant amounts are included in Appendix B.

The construction cost per TK-12 pupil is \$55,740 and is outlined in Table 1. Therefore, the per pupil cost to modernize facilities per TK-12 pupil is \$22,909 (\$55,740 x .411).

25 year Modernization Need

Based on the student generation rate and the projected number of residential units, 53 TK-12 students are projected from proposed new development. The calculation is included in Table 2.

**Table 2:**  
Projected Students from Proposed Development

Projected Units	Student Generation Rate	Projected Students
75	.7	53

Source: Biggs Unified School District, Butte County, City of Biggs, Jack Schreder & Associates.

The District’s estimated modernization need generated by students from new residential development is \$1,214,177. The calculation is included in Table 3.

**Table 3:**  
25 year Modernization Need

Per Pupil Modernization Cost	\$22,909
Students Generated	<u>x 53</u>
<b>Modernization Need</b>	<b>\$1,214,177</b>

Source: Biggs Unified School District, Office of Public School Construction, Jack Schreder & Associates, Butte County, City of Biggs.

## **Residential Development and Fee Projections**

To show a reasonable relationship exists between the construction of new housing units and the need for modernized school facilities, it will be shown that residential construction will create a school facility cost impact on the Biggs Unified School District by students generated from new development.

The Biggs Unified School District is located within the Butte County and City of Biggs planning jurisdictions. The Planning Departments were contacted regarding projected development. According to the Planning Departments, development is expected to continue at about the same rate as the previous five years. According to developer fee records, an average of three new or expanded residential units were constructed per year for the previous five years. According to developer fee records, units average an estimated 1,662 square feet. Based on this information, an estimated 75 (3 x 25) residential units, totaling 124,650 (75 x 1,662) square feet, may be constructed within District boundaries in the next 25 years.

**Table 4:**  
**Summary of Projected Residential Square Footage**

<b>Projected Units</b>	<b>Average Square Footage</b>	<b>Total Square Footage</b>
75	1,662	124,650

*Source: Biggs Unified School District, Jack Schreder & Associates, Butte County, City of Biggs.*

Based on the District's modernization need of \$1,214,177 generated by students from residential construction and the total projected residential square footage of 124,650, residential construction will create a facilities cost of \$9.74 per square foot. However, the Level I statutory fee is \$4.79 per square foot. Therefore, the District is justified to collect \$4.79 per square foot of residential construction.

**Table 5:**  
Facilities Cost per SF from Proposed Residential Construction

Modernization Need	Total Square Footage	Facilities Cost
\$1,214,177	/124,650	= \$9.74

*Source: Biggs Unified School District, Jack Schreder & Associates, Office of Public School Construction.*

**Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees**

Based on development projections, an estimated 124,650 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$4.79 per square foot, the District is projected to collect \$597,074 (\$4.79 x 124,650) in residential developer fees. The \$597,074 in total residential Level I fee revenue will cover only 49 percent of the \$1,214,177 in total school facility modernization costs attributable to new residential development over the next 25 years.

**Commercial / Industrial Development and Fee Projections**

In order to levy developer fees on commercial and industrial development, a district must conduct a study to determine the impact of the increased number of employees anticipated to result from commercial and industrial development upon the cost of providing school facilities within the district. For the purposes of making this determination, the [developer fee justification] study shall utilize employee generation estimates that are calculated on either an individual project or categorical basis. Those employee generation estimates shall be based upon commercial and industrial factors within the district or upon, in whole or part, the applicable employee generation estimates as set forth in the January 1990 edition of "San Diego Traffic Generators," a report of the San Diego Association of Governments. (Education Code Section 17621). The initial study that was completed in January of 1990 (updated annually) identifies the number of employees generated for every 1,000 square feet of floor area for several development categories. These generation factors are shown in Table 6.



Table 6 indicates the number of employees generated for every 1,000 square feet of new commercial and industrial development and the number of District households generated for every employee in 12 categories of commercial and industrial development. The number of District households is calculated by adjusting the number of employees for the percentage of employees that live in the District and are heads of households. School facility costs for development projects not included on the list may be estimated by using the closest employee per 1,000 square feet ratio available for the proposed development.

In addition, an adjustment in the formula is necessary so that students moving into new residential units that have paid residential fees are not counted in the commercial/industrial fee calculation. Forty percent of all employees in the District live in existing housing units. The forty percent adjustment eliminates double counting the impact. This adjustment is shown in the worksheets in Appendix C and in Table 6.

These adjustment factors are based on surveys of commercial and industrial employees in school districts similar to the District. When these figures are compared to the cost to house students, it can be shown that each square foot of commercial and industrial development creates a cost impact greater than the maximum fee, with the exception of mini storage. The data in Table 7 is based on the per student costs shown in Table 1. These figures are multiplied by the student yield factor to determine the number of students generated per square foot of commercial and industrial development. To determine the school facilities square foot impact of commercial and industrial development shown in Table 7, the students per square foot are multiplied by the cost of providing school facilities.

**Table 6:**  
Commercial and Industrial Generation Factors

Type of Development	*Employees per 1,000 sf	**Dist HH Per Emp.	% Emp in Exist HH	Adj.%Emp Dist HH/Emp
Medical Offices	4.27	.2	.4	.08
Corporate Offices	2.68	.2	.4	.08
Commercial Offices	4.78	.2	.4	.08
Lodging	1.55	.3	.4	.12
Scientific R&D	3.04	.2	.4	.08
Industrial Parks	1.68	.2	.4	.08
Industrial/Business Parks	2.21	.2	.4	.08
Neighborhood Shopping Centers	3.62	.3	.4	.12
Community Shopping Centers	1.09	.3	.4	.12
Banks	2.82	.3	.4	.12
Mini-Storage	.06	.2	.4	.08
Agriculture	.31	.5	.4	.20

\* Source: San Diego Association of Governments.

\*\* Source: Jack Schreder and Associates. Original Research.

**Table 7:**  
Commercial and Industrial Facilities Cost Impact

Type of Development	Cost Impact Per Sq. Ft.
Medical Offices	\$5.48
Corporate Offices	\$3.44
Commercial Offices	\$6.13
Lodging	\$2.98
Scientific R&D	\$3.90
Industrial/Business Parks	\$2.16
Industrial/Com Park	\$2.84
Commercial Shopping Centers	\$6.97
Community Shopping Centers	\$2.10
Banks	\$5.43
Mini-Storage	\$0.08
Agriculture	\$0.99

\*Sources: San Diego Association of Governments and Jack Schreder and Associates, Original Research.

Table 7 shows that all types of commercial and industrial development will create a square foot cost justifying a commercial/industrial fee. Thus, a reasonable relationship between commercial and industrial development and the impact on the District is shown. Based on this relationship, the levying of commercial and industrial developer fees is justified in the District.

### **Extent of Mitigation of School Facility Costs Provided by Level I Commercial/Industrial Fees**

Each square foot of commercial and industrial development creates a school facility cost ranging from \$0.08 to \$6.97 per square foot. The cost per square foot of commercial/industrial construction exceeds the Level I commercial fee of \$0.78 in all categories of construction, with the exception of mini storage. Mini storage should be collected at \$0.08 per square foot of construction. Therefore, the District is justified to collect \$0.78 per square foot of commercial/industrial construction.

### **Summary**

The cost impact on the District imposed by new students to be generated from new or expanded residential, commercial, and industrial development is greater than the maximum allowable fees. Each square foot of residential development creates a school facility cost of \$9.74 per square foot. Each square foot of commercial and industrial development creates a school facility cost ranging from \$0.08 to \$6.97 per square foot. The cost to provide additional school facilities exceeds the amount of residential and commercial/industrial fees to be generated directly and indirectly by residential construction. Therefore, the Biggs Unified School District is justified to collect \$4.79 per square foot of residential construction and \$0.78 per square foot of commercial/industrial construction, with the exception of mini storage. The mini storage category of construction should be collected at the rate of \$0.08 per square foot.

## **SECTION II: BACKGROUND OF DEVELOPER FEE LEGISLATION**

Initially, the allowable developer fee was limited by Government Code Section 65995 to \$1.50 per square foot of covered or enclosed space for residential development

and \$0.25 per square foot of covered or enclosed space of commercial or industrial development. The Level I fee that can be levied is adjusted every two years, according to the inflation rate as listed by the state-wide index for Class B construction set by the State Allocation Board. In February of 2022, the State Allocation Board changed the Level I fee to \$4.79 per square foot of residential construction and \$0.78 per square foot of commercial and industrial construction.

The fees collected are to be used by the school district for the construction or modernization of school facilities and may be used by the district to pay bonds, notes, loans, leases or other installment agreements for temporary as well as permanent facilities.

Assembly Bill 3980 (Chapter 418/Statutes of 1988) added Government Code Section 66006 to require segregation of school facilities fees into a separate capital facilities account or fund and specifies that those fees and the interest earned on those fees can only be expended for the purposes for which they were collected.

Senate Bill 519 (Chapter 1346/Statutes of 1987) added Section 17625 to the Education Code. It provides that a school district can charge a fee on manufactured or mobile homes only in compliance with all of the following:

1. The fee, charge, dedication, or other form of requirement is applied to the initial location, installation, or occupancy of the manufactured home or mobile home within the school district.
2. The manufactured home or mobile home is to be located, installed, or occupied on a space or site on which no other manufactured home or mobile home was previously located, installed, or occupied.
3. The manufactured home or mobile home is to be located, installed, or occupied on a space in a mobile home park, on which the construction of the pad or foundation system commenced after September 1, 1986.

Senate Bill 1151 (Chapter 1037/Statutes of 1987) concerns agricultural buildings and adds Section 17622 to the Education Code. It provides that no school fee may be

imposed and collected on a greenhouse or other space covered or enclosed for agricultural purposes unless the school district has made findings supported by substantial evidence as follows:

1. The amount of the fees bears a reasonable relationship and is limited to the needs for school facilities created by the greenhouse or other space covered or enclosed for agricultural purposes.
2. The amount of the fee does not exceed the estimated reasonable costs of the school facilities necessitated by the structures as to which the fees are to be collected.
3. In determining the amount of the fees, the school district shall consider the relationship between the proposed increase in the number of employees, if any, the size and specific use of the structure, as well as the cost of construction.

In order to levy developer fees, a study is required to assess the impact of new growth and the ability of the local school district to accommodate that growth. The need for new school construction and modernization must be determined along with the costs involved. The sources of revenue need to be evaluated to determine if the district can fund the new construction and modernization. Finally, a relationship between needs and funding raised by the fee must be quantified.

Assembly Bill 181 (Chapter 1109/Statutes of 1989) which became effective October 2, 1989, was enacted to clarify several areas of developer fee law. Assembly Bill 181 provisions include the following:

1. Exempts residential remodels of less than 500 square feet from fees.
2. Prohibits the use of developer fee revenue for routine maintenance and repair, most asbestos work, and deferred maintenance.
3. Allows the fees to be used to pay for the cost of performing developer fee justification studies.

4. States that fees are to be collected at the time of occupancy, unless the district can justify earlier collection. The fees can be collected at the time the building permit is issued if the district has established a developer fee account and funds have been appropriated for which the district has adopted a proposed construction schedule or plan prior to the issuance of the certificate of occupancy.
5. Clarifies that the establishment or increase of fees is not subject to the California Environmental Quality Act.
6. Clarifies that the impact of commercial and industrial development may be analyzed by categories of development as well as an individual project-by-project basis. An appeal process for individual projects would be required if analysis was done by categories.
7. Changes the frequency of the annual inflation adjustment on the Level I fee to every two years.
8. Exempts from fees - development used exclusively for religious purposes, private schools, and government-owned development.
9. Expands the definition of senior housing, which is limited to the commercial/industrial fee and requires the conversion from senior housing to be approved by the city/county after notification of the school district.
10. Extends the commercial/industrial fee to mobile home parks limited to older persons.

### **SECTION III: REQUIREMENTS OF AB 1600**

Assembly Bill 1600 (Chapter 927/Statutes of 1987) adds Section 66000 through 66003 to the Government Code:

Section 66000 defines various terms used in AB 1600:

"Fee" is defined as monetary exaction (except a tax or a special assessment) which is charged by a local agency to the applicant in connection with the approval of a development project for the purpose of defraying all or a portion of the costs of public facilities related to the development project.

"Development project" is defined broadly to mean any project undertaken for purposes of development. This would include residential, commercial, or industrial projects.

"Public facilities" is defined to include public improvements, public services, and community amenities.

Section 66001 (a) sets forth the requirements for establishing, increasing or imposing fees. Local agencies are required to do the following:

1. Identify 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 how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

Section 66001 (c) requires that any fee subject to AB 1600 be deposited in an account established pursuant to Government Code Section 66006. Section 66006 requires that development fees be deposited in a capital facilities account or fund. To avoid any commingling of the fees with other revenues and funds of the local agency, the fees can only be expended for the purpose for which they were collected. Any

income earned on the fees should be deposited in the account and expended only for the purposes for which the fee was collected.

Section 66001 (d) as amended by Senate Bill 1693 (Monteith/Statutes of 1996, Chapter 569), requires that for the fifth year following the first deposit into a developer fee fund, and for every five years thereafter, a school district must make certain findings as to such funds. These findings are required regardless of whether the funds are committed or uncommitted. Formerly only remaining unexpended or uncommitted fees were subject to the mandatory findings and potential refund process. Under this section as amended, relating to unexpended fee revenue, two specific findings must be made as a part of the public information required to be formulated and made available to the public. These findings are:

1. Identification of all sources and amounts of funding anticipated to provide adequate revenue to complete any incomplete improvements identified pursuant to the requirements of Section 66001 (a)(2).
2. A designation of the approximate date upon which the anticipated funding will be received by the school district to complete the identified but as yet, incomplete improvements.

If the two findings are not made, a school district must refund the developer fee revenue on account in the manner provided in Section 66001 (e).

Section 66001 (e) provides that the local agency shall refund to the current record owners of the development project or projects on a prorated basis the unexpended or uncommitted portion of the fees and any accrued interest for which the local agency is unable to make the findings required by Section 66001 (d) that it still needs the fees.

Section 66002 provides that any local agency which levies a development fee subject to Section 66001 may adopt a capital improvement plan which shall be updated annually and which shall indicate the approximate location, size, time of availability and estimates of cost for all facilities or improvements to be financed by the fees.

### ***Assembly Bill 1600 and the Justification for Levying Developer Fees***



Effective January 1, 1989, Assembly Bill 1600 requires that any school district which establishes, increases or imposes a fee as a condition of approval of development shall make specific findings as follows:

1. A cost nexus must be established. A cost nexus means that the amount of the fee cannot exceed the cost of providing adequate school facilities for students generated by development. Essentially, it prohibits a school district from charging a fee greater than their cost to construct or modernize facilities for use by students generated by development.
2. A benefit nexus must be established. A benefit nexus is established if the fee is used to construct or modernize school facilities benefiting students to be generated from development projects.
3. A burden nexus must be established. A burden nexus is established if a project, by the generation of students, creates a need for additional facilities or a need to modernize existing facilities.

## **SECTION IV: REVENUE SOURCES FOR FUNDING FACILITIES**

Two general sources exist for funding facility construction and modernization - state sources and local sources. The District has considered the following available sources:

### **State Sources**

#### ***State School Facility Program***

Senate Bill 50 reformed the State School Building Lease-Purchase Program in August of 1998. The new program, entitled the School Facility Program, provides funding under a “grant” program once a school district establishes eligibility. Funding required from districts will be a 50/50 match for construction projects and 60/40 (District/State) match for modernization projects. Districts may levy the current statutory developer fee as long as a district can justify collecting that fee. If a district desires to collect more than the statutory fee (Level 2 or Level 3), that district must meet

certain requirements outlined in the law, as well as conduct a needs assessment to enable a higher fee to be calculated.

The District received \$9,201,725 in modernization funding through the School Facility Program in 2020 to modernize facilities. The funds assisted with the District's modernization needs but were not sufficient to cover all needs.

### **Local Sources**

#### ***Mello-Roos Community Facilities Act***

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a community facilities district in order to impose a special tax to raise funds to finance the construction of school facilities.

1. The voter approved tax levy requires a two-thirds vote by the voters of the proposed Mello-Roos district.
4. If a Mello-Roos district is established in an area in which fewer than twelve registered voters reside, the property owners may elect to establish a Mello-Roos district.

#### ***General Obligation Bonds***

General Obligation (GO) bonds may be issued by any school district for the purposes of purchasing real property or constructing or purchasing buildings or equipment "of a permanent nature." Because GO bonds are secured by an ad valorem tax levied on all taxable property in the district, their issuance is subject to two-thirds voter approval or 55% majority vote under Proposition 39 in an election. School districts are obligated, in the event of delinquent payments on the part of the property owners, to raise the amount of tax levied against the non-delinquent properties to a level sufficient to pay the principal and interest coming due on the bonds.

The District does not have available bond funds for facility improvements.

### *Developer Fees*

The District's developer fees are dedicated to the current needs related directly to modernization and replacement of school facilities.

### *School District General Funds*

The District's general funds are needed by the District to provide for the operation of its instructional program.

### *Expenditure of Lottery Funds*

Government Code Section 8880.5 states: "It is the intent of this chapter that all funds allocated from the California State Lottery Education Fund shall be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose."

## **SECTION V: ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS**

In accordance with Government Code Section 66001, the District has established a cost nexus and identified the purpose of the fee, established a benefit nexus, and a burden nexus:

### **Establishment of a Cost Nexus & Identify Purpose of the Fee**

The Biggs Unified School District chooses to replace and/or modernize facilities for the additional students created by development in the district and the cost to replace and/or modernize facilities exceeds the amount of developer fees to be collected.

Based on development projections, an estimated 124,650 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$4.79 per square foot, the District is projected to collect \$597,074 ( $\$4.79 \times 124,650$ ) in residential developer fees. The \$597,074 in total residential Level I fee revenue will cover only 49 percent of the \$1,214,177 in total school facility modernization costs attributable to new residential development over the next 25 years. Each square foot of commercial and industrial development creates a school facility cost ranging from \$0.08 to \$6.97 per square foot. The cost per square foot of commercial/industrial construction exceeds the \$0.78 per square foot in all categories of construction, with the exception of mini storage. Mini storage should be collected at \$0.08 per square foot of construction. It is clear that when educational facilities are provided for students generated by new residential, commercial and industrial development that the cost of replacing and/or modernizing facilities exceeds developer fee generation, thereby establishing a cost nexus.

#### **Establishment of a Benefit Nexus**

Students generated by new residential, commercial and industrial development will be attending District schools. Housing District students in replaced and/or modernized facilities will directly benefit those students from the new development projects upon which the fee is imposed, therefore, a benefit nexus is established.

#### **Establishment of a Burden Nexus**

Future residential and commercial/industrial development will cause new families to move into the District and, consequently, will generate additional students in the District. While facilities are currently designed to meet the projected student enrollment, the existing facilities will need to remain in sufficient condition to maintain existing levels of service for the newly generated students. Future residential and commercial/industrial development, therefore, creates a need for the reconstruction and/or modernization of existing school facilities. The fee's use for school facility reconstruction and/or modernization efforts is, therefore, reasonably related to the future residential and commercial/industrial development upon which it is imposed.

The need for reconstructing and/or modernizing facilities will be, in part, satisfied by the levying of developer fees on new residential and commercial/industrial developments, therefore, a burden nexus is established.

## **SECTION VI: FACILITY FUNDING ALTERNATIVES**

The District does not currently have funds to provide for the shortfall in modernization costs. We suggest the District continue to consider and pursue all State funding sources for the modernization of facilities.

### **STATEMENT TO IDENTIFY PURPOSE OF FEE**

It is a requirement of AB 1600 that the District identify the purpose of the fee. The purpose of fees being levied shall be used for the replacement and/or modernization of school facilities. The District will provide for the replacement and/or modernization of school facilities, in part, with developer fees. The District plans to use developer fees to replace aging portables at Biggs Elementary, update technology, upgrade air filtration and distribution systems, modernize classrooms, repair roofs and expand outdoor playground structures for physical education. Projects will be funded as developer fee revenue is generated.

### **ESTABLISHMENT OF A SPECIAL ACCOUNT**

Pursuant to Government Code section 66006, the District has established a special account in which fees for capital facilities are deposited. The fees collected in this account will be expended only for the purpose for which they were collected. Any interest income earned on the fees that are deposited in such an account must remain with the principal. The school district must make specific information available to the public within 180 days of the end of each fiscal year pertaining to each developer fee fund. The information required to be made available to the public by Section 66006 (b) (1) was amended by SB 1693 and includes specific information on fees expended and refunds made during the year.

## RECOMMENDATION

Based on the fee justification provided in this report, it is recommended that the Biggs Unified School District levy residential development fees and commercial/industrial fees up to the statutory fee for which justification has been determined.

## SOURCES

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Schreder, Jack and Associates. Original research.

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**APPENDIX A**  
**CONSTRUCTION COSTS**



<b>Elementary School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	600 students @ 71sf/student	42,600
	Speech/Resource Specialist	600
	Total	43,200
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (10 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	\$0
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$2,173,690
	B. DSA Plans Check Fee	\$169,065
	C. School Planning, Plans Check Fee	\$9,243
	D. Preliminary Tests	\$8,362
	E. Other Costs, Energy Cons. & Advertising	\$62,226
		\$2,422,586
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$595,164
	B. Off-site Development	\$892,744
	C. Site Development, Service	\$1,428,389
	D. Site Development, General	\$952,259
	E. New Construction	\$19,472,832
	F. Unconventional Energy Source	\$810,726
	Total Construction	\$24,152,114
	Total Items II, III and IV	\$26,574,700
	Contingency 10%	\$2,657,470
	Construction Tests	\$181,141
	Inspection	\$241,521
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$29,654,832</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$49,425</b>
*Source: California Department of Education, Jack Schreder & Associates.		

<b>Middle School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	1000 students @ 85sf/student	85,000
	Speech/Resource Specialist	<u>1,360</u>
	Total	86,360
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (20 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	<u>\$0</u>
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$4,287,237
	B. OSA Plans Check Fee	\$333,452
	C. School Planning, Plans Check Fee	\$10,611
	D. Preliminary Tests	\$11,789
	E. Other Costs, Energy Cons. & Advertising	<u>\$90,784</u>
		\$4,733,873
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$873,189
	B. Off-site Development	\$982,715
	C. Site Development, Service	\$2,714,467
	D. Site Development, General	\$1,936,195
	E. New Construction	\$39,742,872
	F. Unconventional Energy Source	<u>\$1,386,533</u>
	Total Construction	\$47,635,971
	Total Items II, III and IV	\$52,369,844
	Contingency	\$5,236,984
	Construction Tests	\$357,270
	Inspection	\$476,360
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$58,440,458</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$58,440</b>
*Source: California Department of Education, Jack Schreder & Associates.		

<b>High School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	1500 students @ 92sf/student	138,000
	Speech/Resource Specialist	4,500
	Total	142,500
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (40 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	\$0
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$7,374,667
	B. OSA Plans Check Fee	\$573,585
	C. School Planning, Plans Check Fee	\$11,349
	D. Preliminary Tests	\$18,376
	E. Other Costs, Energy Cons. & Advertising	\$167,808
		\$8,145,786
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$1,531,409
	B. Off-site Development	\$1,566,217
	C. Site Development, Service	\$5,046,695
	D. Site Development, General	\$3,793,724
	E. New Construction	\$67,260,000
	F. Unconventional Energy Source	\$2,742,704
	Total Construction	\$81,940,749
	Total Items II, III and IV	\$90,086,535
	Contingency 10%	\$9,008,653
	Construction Tests	\$614,556
	Inspection	\$819,407
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$100,529,151</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$67,019</b>
*Source: California Department of Education, Jack Schreder & Associates.		

**APPENDIX B**  
**PER PUPIL GRANT AMOUNTS**

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, February 23, 2022

Grant Amount Adjustments

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

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, February 23, 2022

Grant Amount Adjustments

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

**APPENDIX C**

**COMMERCIAL/INDUSTRIAL  
CALCULATIONS**

Biggs Unified School District						
Commercial/Industrial Calculations						
	EMP/ 1000 SQ.FT	DIST.HH/ EMP	HH/SF	% EMP IN EXIST HH	ADJUSTED HH/SF	ADJ % DIST HH/EMP
MEDICAL	4.27	0.2	0.000854	0.4	0.0003416	0.08
CORP. OFFICE	2.68	0.2	0.000536	0.4	0.0002144	0.08
COM. OFFICE	4.78	0.2	0.000956	0.4	0.0003824	0.08
LODGING	1.55	0.3	0.000465	0.4	0.0001860	0.12
R&D	3.04	0.2	0.000608	0.4	0.0002432	0.08
IN. PARK	1.68	0.2	0.000336	0.4	0.0001344	0.08
IN/COM PARK	2.21	0.2	0.000442	0.4	0.0001768	0.08
NBHD COMM SC	3.62	0.3	0.001086	0.4	0.0004344	0.12
COMMUNITY SC	1.09	0.3	0.000327	0.4	0.0001308	0.12
BANKS	2.82	0.3	0.000846	0.4	0.0003384	0.12
MINI-STORAGE	0.06	0.2	0.000012	0.4	0.0000048	0.08
AGRICULTURE	0.31	0.5	0.000155	0.4	0.0000620	0.20
STUDENT GENERATION RATE			MODERNIZATION COST PER STUDENT			
TK-12	0.7000		TK-12	\$22,909		
<b>STUDENTS PER SQUARE FOOT</b>						
(YIELD FACTORS X ADJ HH/SQ. FT IN COLUMN F)						
	TK-12					
MEDICAL	0.000239					
CORP. OFFICE	0.000150					
COM. OFFICE	0.000268					
LODGING	0.000130					
R&D	0.000170					
IN. PARK	0.000094					
IN/COM PARK	0.000124					
COM. SC.	0.000304					
COMMUNITY SC	0.000092					
BANKS	0.000237					
MINI STORAGE	0.000003					
AGRICULTURE	0.000043					
<b>COSTS PER SQUARE FOOT</b>						
(STUDENTS/ SQ. FOOT X STUDENT COST/SQ. FOOT IN EACH CATEGORY)						
	TK-12					
MEDICAL	\$5.48					
CORP. OFFICE	\$3.44					
COM. OFFICE	\$6.13					
LODGING	\$2.98					
R&D	\$3.90					
IN. PARK	\$2.16					
IN/COM PARK	\$2.84					
COM. SC.	\$6.97					
COMMUNITY SC	\$2.10					
BANKS	\$5.43					
MINI STORAGE	\$0.08					
AGRICULTURE	\$0.99					