Rocklin Unified School District

Annual Developer Fee Report

November 2026

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ROCKLIN UNIFIED SCHOOL DISTRICT
STATUTORY SCHOOL FACILITY FEES REPORT
FISCAL YEAR 2025-2026

Government Code Sections 66006 provide that the district shall make available to the public certain information and adopt described findings relative to statutory school facility fees ("Statutory School Fees") collected pursuant to Education Code Sections 17620 et. seq. and Government Code Sections 65995 et. seq. ("Level 1 fees, "Level 2 fees," and "Level 3 fees," collectively, "Statutory School Facility Fees" and as to Level 2 and Level 3 fees, "Alternative School Facility Fees.") The foregoing for this purpose is also referred to as reportable fees ("Reportable Fees"). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities ("School Facilities") to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following is the information and findings the district proposes to review and adopt in accordance with Government Code Sections 66006 for annual reporting requirements:

I. INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2025-2026

In accordance with Government Code Section 66006(b)(1) and (2), the district provides the following information for fiscal year 2025-2026:

A. DESCRIPTION OF THE TYPE OF DEVELOPER FEES IN THE ACCOUNT OR SUB-ACCOUNT(S) OF THE DISTRICT:

The Developer Fees consist exclusively of Statutory School Facility Fees.

B. AMOUNT OF THE DEVELOPER FEES:

The Reportable Fee amounts during the year 2025-2026 were $5.17 per square foot of assessable space for residential development that is constructed within the School District. The commercial/industrial Reportable Fee amount was $0.84 per square foot of covered and enclosed space constructed within the district. The applicable fees are set forth in Schedule "A" below.

These Reportable fee amounts were previously adopted on behalf of the District by the Governing Board of the District.

The Reportable Fee amounts only partially mitigate the impacts to the district caused by new residential development because the Reportable Fees do not adequately fund the school facility needs resulting from additional development within the district. The amounts of the Reportable Fees are essential to fund interim and permanent School Facilities to accommodate students from additional development within the district.

C. BEGINNING AND ENDING BALANCE OF ACCOUNT AND SUB-ACCOUNT(S):

	Developer Fees
Beginning Balance (07/01/25)	$25,628,327.06
Ending Balance (06/30/26)	$27,783,738.72

D. AMOUNT OF THE DEVELOPER FEES COLLECTED AND INTEREST EARNED:

Amount of Developer Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)
$2,912,578.09	$ 1,004,850.76

E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH DEVELOPER FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, WHICH WAS FUNDED WITH DEVELOPER FEES:

The foregoing information[1] is set forth in Schedule "B", which is incorporated herein by this reference.

F. DESCRIPTION OF EACH INTER-FUND TRANSFER OR LOAN MADE FROM THE ACCOUNT OR SUB-ACCOUNT(S), INCLUDING DISTRICT PROJECT(S) ON WHICH THE TRANSFERRED OR LOANED DEVELOPER FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTER-FUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAID, AND THE RATE OF INTEREST THAT THE ACCOUNT OR SUB-ACCOUNT(S) WILL RECEIVE ON THE LOAN:

No inter-fund transfers or loans were made in FY2025-2026.

G. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:

No refunds of Reportable Fees were made in this fiscal year, and no refunds are required under applicable law.

[1] The information will also include any Developer Fees spent for administrative costs associated with the adoption, collection, and reporting of the Developer Fees.

II. AVAILABILITY OF INFORMATION

In accordance with Government Code Section 66006(b)(2), the foregoing information set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Developer Fees Report. The Board of the District will review such annual information at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Developer Fees Report.

Any members of the public desiring more detailed information regarding Developer Fees may contact the Facilities Department or refer to the district website.

III. FINDINGS

The Rocklin Unified School District has:

1. Expended developer fees for public improvements solely and exclusively for the purposes for which the fee was collected.

2. Levied, collected, or imposed no fee to be used for general revenue purposes.

3. Deposited developer fees in a separate fund or account in a manner that has avoided commingling of those fees with other funds.

4. Made available to the public specified information relating to the fee, interest, other income, expenditures, and refunds occurring during the fiscal year within 180 days of the close of the fiscal year.

SCHEDULE "A"

ROCKLIN UNIFIED SCHOOL DISTRICT
STATUTORY SCHOOL FACILITY FEE
FISCAL YEAR 2025-2026

Statutory School Fees

Level 1	$5.17 per square foot
Commercial/Industrial	$0.84 per square foot

SCHEDULE "B"

ROCKLIN UNIFIED SCHOOL DISTRICT
ITEMIZED EXPENDITURES - DEVELOPER FEES EXPENDITURES
FISCAL YEAR 2025-2026

Project Description	**Percentage Funded w/ Developer Fees**	**Amount**
Administrative Cost	100%	$ 51,657
Facilities Need Analysis and Legal Service	100%	$ 27,202
COP Principal & Interest	100%	$473,750
Ipad Lease	100%	$8,064
Rocklin Elementary TK Portable	100%	$587,610
Antelope Creek and Breen Portable Replacements	100%	$396,442
Miscellaneous Expenditures	100%	$3,667
TOTAL		$1,548,392