



Developer Fee Justification Study

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Twin Rivers Unified School District

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Table of Contents

1. EXECUTIVE SUMMARY	2
2. JUSTIFICATION	3
3. METHODOLOGY	10
4. RESIDENTIAL DEVELOPMENT IMPACT	11
5. COMMERCIAL/INDUSTRIAL DEVELOPMENT(CID) COSTIMPACT	19
6. AVAILABLE REVENUE SOURCES FOR SCHOOL FUNDING.....	28
EXHIBITS	32

Proposal Exhibits

Table 1. School Facilities Cost Impact per Square Foot	4
Table 2. School Facilities Cost Impact per Square Foot	4
Table 3. District Classroom Loading Factors.....	11
Table 4. District Surplus/(Shortage) of Permanent Classroom Capacity	12
Table 5. Student Generation Factors.....	14
Table 6. School Facilities Cost Impact per Square Foot	14
Table 7. Projected Residential Construction by Income Level	15
Table 8. Students Generated from New Residential Construction	16
Table 9. Projected Unhoused or Surplus Student Seats	16
Table 10. Projected Impact of Additional Students.....	18
Table 11. Projected Impact of Additional Students.....	18
Table 12. New Household Impact per 1,000 square feet	23
Table 13. Student Generation Rates by Commercial/Industrial Category	24
Table 14. School Facilities Cost Impact.....	24
Table 15. Gross Facilities Cost Impact per Commercial Category	25
Table 16. Residential Fees Offset	26
Table 17. Gross Facilities Cost Impact per Commercial Category	27

1. Executive Summary

This Residential and Commercial/Industrial Development School Fee Justification Study is intended to determine the extent to which a nexus can be established in the Twin Rivers Unified School District between residential and commercial/industrial development and the need for school facilities, the cost of school facilities, the amount of statutory school fees per residential and CID building square foot that may be levied for schools pursuant to the provisions of Section 17620 et seq. of the Education Code, as well as Sections 65995 and 66001 et seq of the Government Code.

The purpose of this Developer Fee Justification Study is to determine whether the District meets the pertinent requirements of State law regarding the collection of developer fees. State law gives school districts the authority to charge fees on new residential and commercial/industrial developments if those developments generate additional students and cause a need for additional school facilities. Government Code §66001 requires that a reasonable relationship exists between the amount and use of the fees and the development on which the fees are to be levied.

On January 2026, the State Allocation Board's biennial inflation adjustment increased the maximum residential School Fee authorized by §17620 of the Education Code from **\$5.17 to \$5.38** per square foot. The study finds that, based on average residential unit square footage, these fees would cover less than 100% of school facility costs. Consequently, it recommends school districts to levy the maximum residential School Fee of **\$5.38** per square foot for future residential development. Simultaneously, the SAB raised the commercial/industrial development (CID) rate from **\$0.84 to \$0.87** per square foot.

This Developer Fee Justification Study demonstrates that the Twin Rivers Unified School District requires its share of the full statutory impact fee to accommodate impacts from development activity. The following table shows the impacts of the new fee amounts:

Twin Rivers Unified School District Developer Fee Collection Rates			
	<u>Previous</u>	<u>New</u>	<u>Change</u>
Residential	\$5.17	\$5.38	\$0.21
Commercial/Ind.	\$0.84	\$0.87	\$0.03

Twin Rivers Unified School District (“District”) is located in northern Sacramento County, California, and serves a diverse and primarily urban and suburban region that includes the communities of Sacramento, Rio Linda, North Highlands, Foothill Farms, McClellan Park, and Elverta. The District encompasses approximately 82 square miles within the Sacramento metropolitan area. District boundaries are illustrated on the maps included in this Study (Exhibit B).

The District was established pursuant to voter approval of Measure B in November 2007, which authorized the unification of multiple school districts in northern Sacramento County. District operations commenced on July 1, 2008, at which time the District succeeded to the rights, obligations, and attendance areas of the former component districts. The District is recognized as one of the largest unified school districts in the region.

Educational services are provided to students in transitional kindergarten (“TK”) through grade 12, as well as through early childhood education and adult education programs. These services are delivered through a comprehensive system of schools and programs, including comprehensive high schools, alternative and continuation high schools, middle and junior high schools, elementary schools, early learning centers, charter and specialty programs, career and technical education programs, community day schools, a virtual learning program, and adult education schools.

For the 2025–2026 school year, the District’s existing permanent facilities provide capacity for 30,315 students, based on general education classroom loading standards by grade level. This capacity represents 100 percent of standard general education capacity and is utilized solely for planning and analytical purposes in this Developer Fee Justification Study. Capacity estimates reflect typical classroom loading assumptions and do not account for site-specific programmatic, operational, or instructional requirements at individual campuses, including special education, magnet, or other specialized uses. Of the total general education capacity, 14,369 seats are attributable to elementary schools (grades TK–6), 5,610 seats to middle schools (grades 7–8), and 10,336 seats to high schools (grades 9–12). Districtwide enrollment for the 2025–2026 school year totals 21,965 students.

2. Justification

Based on the data and rationale provided in this Study, as shown in **Table 1** below, Twin Rivers Unified School District is justified in levying the maximum allowable fee of \$5.38 per square foot of residential covered and enclosed space. This is because future residential development generates a school facility cost impact of \$37.19 per square foot.

JUSTIFICATION

School Facilities Cost Impact per Residential Unit	Average Square Footage per Residential Unit	School Facilities Cost Impact per Square Foot
\$54,304.27	1,460	\$37.19

Table 1. School Facilities Cost Impact per Square Foot

Additionally, the District can levy the rates for new commercial/industrial development as specified in **Table 2** below. Since the fee rates identified in **Table 2** exceed the maximum allowable fee of \$0.87 per square foot, fees for any category of commercial/industrial development can be established on an individual, case-by-case basis.

Net School Impact Per Square Foot	
Category	Net School Impact per Square Foot
Banks	\$2.80
Community Shopping Center	\$1.56
Neighborhood Shopping Center	\$17.83
Industrial Business Parks	\$3.43
Industrial Parks/Warehousing	\$1.37
Rental Self-Storage	\$0.43
Research & Development	\$3.00
Hospitality(Lodging)	\$1.16
Commercial Offices (Standard)	\$29.29
Commercial Offices (Large High Rise)	\$27.93
Corporate Offices	\$2.66
Medical Offices	\$4.10

Table 2. School Facilities Cost Impact per Square Foot

To establish the required nexus and determine a justifiable residential school fee pursuant to Government Code Section 65995, this Developer Fee Justification Study evaluates the school facility needs attributable to students generated by future residential development within the School District. Based on the City of Sacramento’s adopted Housing Element, areas within the School District’s boundaries are zoned and entitled for residential development and are planned to accommodate approximately 35,100 new residential units through calendar year 2029 (“Future Units”). While 2029 represents the current Housing Element planning horizon, development authorized by existing zoning and entitlements may reasonably extend beyond this period and continue to generate additional student enrollment.

The Future Units are used solely as a planning-level analytical assumption to estimate potential student generation and associated facility needs in accordance with CEQA and Government Code §65995 and do not represent a cap on development or a commitment to build. Consistent with statutory Housing Element income classifications, the Future Units include approximately 6,300 lower-income units, 8,500 moderate-income units, and 20,300 above-moderate-income units, as defined under California Government Code Section 65583.

Based on the average residential square footage of new housing constructed within the School District, the projected school facility fees will offset approximately 14.5% of the total school facility impacts attributable to this new residential development.

Introduction

The Developer Fee Justification Study (DFJS) for the Twin Rivers Unified School District aims to establish a nexus between residential and commercial/industrial development and the need, cost, and statutory fees for school facilities. Developer fees, also considered impact fees, acknowledge the impact of new developments on the district's ability to provide adequate facilities. The report accomplishes two main objectives:

1. Identifies the cost of school facilities for future residential and commercial/industrial development in the district to justify fee collection.
2. Explains the relationship between fees and the developments on which they are applied.

Developer Fee Background

Education Code §17620 grants school districts the authority to impose developer fees, allowing them to levy charges on development projects for constructing or reconstructing school facilities. To do so, a district must establish a connection (or "nexus") between new residential, commercial, and industrial development and the need for additional school facilities.

In 1986, AB 2926 (Chapter 887) was approved, empowering school districts to impose development fees while setting limits on the total fees collected. This legislation established maximum fees (adjustable for inflation) at \$1.50 per square foot for new residential construction and \$0.25 per square foot for new commercial/industrial construction. Every two years, the State Allocation Board (SAB) reviews and adjusts these amounts based on the statewide Class B construction index. On **January 28, 2026**, the SAB increased Level 1 fees to **\$5.38** per square foot for residential construction and **\$0.87** per square foot for commercial/industrial construction.

Government Code §66000 through §66003, established by Assembly Bill 1600 in January 1989, requires school districts to make specific findings when imposing development fees. These findings include establishing a cost nexus, benefit nexus, and burden nexus to ensure that fees do not exceed the cost of providing necessary school facilities and benefit students generated by development.

In 1997, Government Code §66008 (SB 1983) mandated specific details in fee justification documents, such as the intended use of collected fees, the locations of new school facilities, and estimated construction timelines. However, these timelines can be influenced by various factors, including the actual phasing of new development and the availability of state and local funding.

The Leroy Greene School Facilities Act of 1998, enacted through Senate Bill 50, brought significant changes to the State Facilities Program and regulations surrounding developer fees. Education Code §17620 was amended to establish the provisions of Government Code §65995.

The State School Facilities Program replaced the State Lease-Purchase Program, requiring a 50% district contribution for new state construction projects unless economic "hardship" status is established. Modernization projects demand a 40% local (district) contribution as per AB 16 (Chaptered 4/29/02).

SB 50 repealed locally imposed fees authorized by local ordinances and introduced the collection of three levels of developer fees.

LEVEL 1 FEES

Level 1 fees are the current statutory fees allowed under Education Code §17620. On **January 28, 2026**, the State Allocation Board's biennial inflation adjustment increased the Statutory Level 1 Fees to **\$5.38** per square foot for residential construction and **\$0.87** per square foot for commercial/industrial construction.

LEVEL 2 FEES

Level 2 developer fees are outlined in Government Code §65995.5. This code section allows a school district to impose a higher fee on residential construction if certain conditions are met. This level of developer fees is subject to the completion of a School Facility Needs Analysis based on Government Code §65995.6.

LEVEL 3 FEES

Authorized by SB 50 in 1998, Level 3 fees have never been implemented. They would be approximately twice the Level 2 fee. Level 3 fees require a condition in which state school construction funds have been exhausted; therefore, no state matching funds would exist with the District then being responsible for providing 100% of funding for any new school construction. The SAB is then required to provide written determination that state funds are not available prior to any district considering the levying Level 3 developer fees (Government Code §65995.7). Levying Level 3 fees also requires that the district have a current School Facility Needs Analysis (SFNA) in place; and is currently levying Level 2 fees.

SFNAs for Level 2 fees commonly include a calculation of the Level 3 fee as well, even though the Level 3 fee cannot be imposed at that time. Both AB 1903 and the education trailer bill (SB 1016) proposed to temporarily limit the ability of school districts to levy Level 3 developer fees.

PERMISSIBLE USE OF FEES

Developer Fees may be used for:

- a) Construction or reconstruction of school facilities; (Ed. Code § 17620, subd. (a).)
- b) Costs associated with conducting any study, finding, needs analysis or determination required as part of the process for adopting the fee; (Ed. Code § 17620, subd. (a)(5); Gov. Code § 65995.5, subd. (f).)
- c) Administering the fee, for which 3% of the fees collected may be expended; (Ed. Code § 17620, subd. (a)(5); Gov. Code § 65995.5, subd. (f).)
- d) Costs associated with conducting the meeting(s) required for levying a new fee or increasing an existing fee may be recovered by the district from the fee charged; (Gov. Code § 66016, subd. (c).)
- e) Costs attributable to the increased demand for public facilities reasonably related to the development in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with a general plan (this appears to include compliance with a Facilities Master Plan or similar document). (Gov. Code § 66001, subd. (g).)

Government Code §66006 requires school facilities fees that are collected be placed into a separate capital facilities account or fund and specifies that those fees, and the interest earned on those fees, only be expended for the purposes for which they were collected.

IMPERMISSIBLE USE OF FEES

Developer fees generally may not be used for the following:

- a) The regular maintenance or routine repair of school buildings and facilities;
- b) The inspection, sampling, analysis, encapsulation or removal of asbestos-containing materials, except where incidental to a construction or reconstruction project; or
- c) The purposes of deferred maintenance described in Ed. Code § 17582.

(Ed. Code § 17620, subd. (a)(3).)

According to Education Code §17625, a school district can charge a fee on manufactured or mobile homes only if all the following conditions are met:

- 1. The fee may be imposed only as to the initial installation of the manufactured or mobile home in the school district.
- 2. A manufactured or mobile home must not have been located previously on the pad where the manufactured or mobile home is to be installed.
- 3. The construction of the pad where the manufactured or mobile home is to be located must have commenced after September 1, 1986.

According to Education Code §17622, 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 for which the fees are to be collected.

JUSTIFICATION

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 October 1989, Assembly Bill 181 was enacted to clarify several areas of developer fee law. The provisions include the following:

1. Exempts from fees residential expansion remodels of less than 500 square feet.
2. Prohibits the use of developer fee revenue for routine maintenance and repair, most asbestos work, and deferred maintenance expenditures.
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 on an individual project-by-project basis. An appeals process for individual projects is required if an analysis is to be done by category.
7. Changes the frequency of the annual inflation adjustment on the maximum 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 “cap”; 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 “cap” to mobile-home parks limited to older persons.

3. Methodology

To assess the existence of a nexus, the DFJS identifies the connection between residential and/or commercial/industrial development and 1) the need for school facilities; 2) the cost of those facilities; and 3) the amount of school fees that can justifiably be levied.

The elements that create these connections include:

1. Student Generation Factor (“SGF”) – The number of new students likely to be generated by new residential development. This data was generated by MGT based on historical data and trends and relationships between housing units and student enrollment;
2. Residential and/or Commercial/Industrial development reasonably expected to be constructed within the school district’s boundaries within the next five years. This data was collected by contacting the respective cities’ planning department, identifying both the number of residential units to be constructed as well as the square footage of those projected residential units;
3. Facility Requirements – the extent of school facilities necessary to house new students generated based on an analysis of the District’s current **permanent** classroom inventory compared to the District’s current population by grade span level;
4. School Facility Cost Impacts – The costs associated with the construction of additional school facilities necessary to adequately house the students generated from new development;
5. The School Fee requirements – the school district needs to levy a fee to cover a portion of the costs of the additional facilities required

School facilities costs estimates were developed by MGT in conjunction with a well-established construction contractor as well as a professional real estate firm both knowledgeable as to costs of construction as well as real property costs throughout the greater Twin Rivers area.

4. Residential Development Impact

Existing Facilities Capacity

To determine the need for additional school facilities, the capacity of the District's existing facilities must be identified and compared to current and anticipated enrollments.

The loading standards in the California Code of Regulations, Title II, §1859.35, set capacity on a district-wide basis rather than on a school-level basis for the purposes of levying developer fees; but in conducting this study, the District's own loading standards were used and applied to permanent classrooms as illustrated in **Table 3**.

	Grades TK	Grades K-3	Grades 4-6	Grades 7 – 12	Special Education Non-Severe	Special Education Severe
District Classroom Loading Factor	20:1	24:1	30:1	34:1	15:1	12:1

Table 3. District Classroom Loading Factors

As shown in **Table 4**, the District's permanent capacity for the 2025–2026 school year is calculated to be **30,315 seats**, based on the District's inventory of permanent classroom facilities and the application of standard classroom loading factors. Of the **8,350 available permanent seats**, **507** are located at the elementary school level, **3,498** at the middle school level, and **4,345** at the high school level.

The District's uncertified **CALPADS enrollment for 2025–2026 is 21,965 students**, which is below the total permanent capacity available across all grade spans. Accordingly, as reflected in Table 4, the District currently maintains sufficient permanent capacity to accommodate enrollment in grades **TK–12**. This assessment of existing conditions provides the baseline for evaluating the incremental facility impacts associated with new residential development, consistent with the nexus and proportionality requirements of the Government Code and CEQA.

4. RESIDENTIAL DEVELOPMENT IMPACT

School Level	2025/2026 Facilities Capacity*	2025/2026 Student Enrollment	Surplus or (Shortage) of Permanent Capacity
Elementary (TK-8)	14,369	13,862	507
Middle (7-8)	5,610	2,112	3,498
High (9-12)	10,336	5,991	4,345
Total	30,315	21,965	8,350
*Represents permanent capacity only			

Table 4. District Surplus/(Shortage) of Permanent Classroom Capacity

All capacity calculations in this study are based on the District's ability to house students in **permanent** classrooms. This approach reflects the District's commitment to providing all students with a consistent and equitable level of facility-based service, ensuring that this standard is maintained for both current students and those generated by future residential development.

While the District has historically used portable classroom structures to address short-term enrollment needs, these units have always been intended as temporary accommodations. The District's long-standing philosophy emphasizes that portable classrooms do not offer the same quality, longevity, or educational environment as permanent facilities and are therefore considered interim solutions until adequate local and state funding becomes available to construct permanent classrooms.

Several factors support the use of portable classrooms as interim housing rather than permanent capacity:

- **Lifespan:** Portable classrooms have a shorter lifespan compared to permanent structures.
- **Maintenance:** Portable classrooms are inherently more challenging to maintain over an extended period.
- **Equity:** Using portable classrooms can create issues of equity. Ensuring the same level of service for all students, including those from future developments, is a fundamental principle of the District's vision.
- **Location:** Portable classrooms are often placed at the fringes of a campus, making it difficult to locate them in favorable locations.

- **Flexibility:** Portable classrooms are challenging to reconfigure to meet new instructional standards, such as flexible learning environments.

Again, although the district currently has the capacity to house students in permanent classroom facilities it is the District's responsibility to ensure that classrooms and support facilities are maintained and modernize twenty first century learning environment.

Additionally, the average age of the District's facilities is approximately 44 years, therefore, without modernization of aging buildings, some facilities will become uninhabitable due to health and safety concerns, which will decrease the District's total student capacity. New development in the District per the housing element report that was adopted by the City of Sacramento on August 17, 2021, necessitates that modernization occur in order to continue having available school housing from newly generated students. If there was no such new development, the District would be able to close school facilities rather than modernize or reconstruct them to balance enrollment and capacity. However, because of new development, reconstruction/modernization must occur to have available school housing for the new students from development(s). As part of its modernization efforts, the District should plan to modernize existing schools and to replace/remove its existing relocatable buildings as the existing facilities become old, inadequate, and pose health and safety challenges.

The cost to modernize facilities is 41 percent of new construction costs. The percentage is based on the comparison of the State per student modernization grant (including 3% for Americans with Disabilities and Fire, Life Safety improvements) and the State per student new construction grant. To demonstrate, the State provides \$16,411 per K-6 student, \$17,358 per 7-8 student, and \$22,086 per 9-12 student for new facilities; and to modernize facilities \$6,249 per K-6 student, \$6,608 per 7-8 student and \$8,653 per 9-12 student for new facilities. The new grant amounts that were approved on January 28, 2026, are 3.56% more than the adjusted grant amounts approved in January 2024. In addition, the State provides a minimum of 3% for ADA/FLS improvements which are required by the Department of State Architect's (DSA) office. Based on the per student grant amounts and the ADA/FLS costs, the estimated cost to modernize facilities is 41% of the cost to construct facilities. The School Facility Program per student grant amounts are included in **Exhibit A-1 and A-2**.

Student Generation

In determining the impact of new development, the District is required to show how many students will be generated from the new developments. To ensure that new development is paying only for the impact of those students that are being generated by new homes and

4. RESIDENTIAL DEVELOPMENT IMPACT

businesses, the student generation factor is applied to the number of new housing units to determine development-related impacts.

The student generation factor identifies the number of students per housing unit and provides a link between residential construction projects and projections of enrollment. The State-wide factor used by the Office of Public-School Construction is 0.70 for grades TK-12. For the purposes of this Study, we will use the local factors to determine the students generated from new housing developments. This was done by comparing the number of housing units in the school district to the number of students in the school district as of the 2023 Census. **Table 5** shows the student generation factors for the various grade groupings.

School Level	Student Generation Rate
Elementary (TK-8)	0.2507
Middle (7-8)	0.0382
High (9-12)	0.1084

Table 5. Student Generation Factors

When using the Census data to determine the average district student yield rate, it is not possible to determine which students were living in multi-family units versus single family units. Therefore, only the total average yield rate is shown. The Census data does indicate that 85% of the total housing units within the district boundaries are detached single family units. It is reasonable to assume that the construction of new housing units would be similar to the current housing stock, which was confirmed by the various planning departments within the school district boundaries, and therefore the overall student generation rate will be used to determine student yields from the projected developments. Using the student generation factors listed above and multiplying them by the projected number of dwelling units (by land use type) yields the projected enrollment from new residential development as presented in **Table 6** below.

School Facilities Cost Impact per Residential Unit	Average Square Footage per Residential Unit	School Facilities Cost Impact per Square Foot
\$54,304.27	1,460	\$37.19

Table 6. School Facilities Cost Impact per Square Foot

Projected Residential Development Impact

The initial step in developing a nexus as required by AB 2926 and AB 1600 is determining the number of future residential units to be constructed within the school district's boundaries. Existing law requires that a reasonable relationship be established between residential development and the need to collect fees to mitigate new school construction for students generated from these new developments. Based on information provided by City of Sacramento, Planning Department approved Housing Element, dated August 2021, housing units projected 35,100 residential dwelling units to be constructed within the District's boundaries over the next eight to ten years. The composition of the remaining residential units is displayed in **Table 7** below.

Land Use Type	New Residential Dwelling Units	Total Proposed Square Footage	Average Sq. Ft. per Dwelling Unit
Low	6,300	5,355,000	850
Moderate	8,500	9,350,000	1,100
Above Moderate	20,300	36,540,000	1,800
Total Dwelling Units	35,100	51,245,000	1,460

Table 7. Projected Residential Construction by Income Level

Using the student generation factors listed above and multiplying them by the projected number of dwelling units (by land use type) yields the projected enrollment from new residential development as presented in **Table 8**.

4. RESIDENTIAL DEVELOPMENT IMPACT

School Level	New Residential Dwelling Units	Student Generation	Number of Students
Elementary (TK-8)	35,100	0.2507	8800
Middle (7-8)	35,100	0.0382	1341
High (9-12)	35,100	0.1084	3803
Total Students Generated			13,944

Table 8. Students Generated from New Residential Construction

As is depicted in **Table 9** below, there is a shortage of seats at all grade levels as previously presented in **Table 2**. As a result, the projected new elementary school students generated by future residential development will require additional permanent facilities.

School Level	Projected Students from New Residential Dwelling Units	Existing Surplus/ (Shortage) of Seats	Projected Total (Unhoused)/ Surplus Students
Elementary (TK-8)	8800	507	(8,293)
Middle (7-8)	1341	3,498	2,157
High (9-12)	3803	4,345	542
Total	13944	8,350	(5,594)

Table 9. Projected Unhoused or Surplus Student Seats

When the District's existing permanent capacity is evaluated together with the additional students projected from future residential development, the analysis identifies a **Districtwide permanent capacity deficit of 5,594 seats**. As shown in Table 9, the elementary school level (TK-8) is projected to experience the greatest shortfall, with **8,293 unhoused students**, based on **8,800** projected new students and an existing surplus of **507** permanent seats.

At the middle school level (grades 7-8), projected enrollment growth of **1,341** students can be accommodated within the District's existing permanent surplus of **3,498** seats, resulting in a remaining surplus of **2,157** seats. At the high school level (grades 9-12), projected growth of

3,803 students can be housed within the existing **4,345-seat** surplus, leaving **542 available permanent seats**.

Consistent with CEQA requirements for disclosure of school facility impacts, this analysis indicates that future student generation from planned residential development will exceed the District's existing permanent capacity at the elementary level and will result in an overall Districtwide permanent capacity deficit. Under Government Code Sections 65995–65997, statutory school developer fees represent the District's authorized method to provide partial mitigation for the increased demand for school facilities associated with new residential construction.

School Facility Construction Costs

The next step in the DFJS process is to assess the impact of new student enrollment on school facilities construction costs. There is a clear relationship (nexus) between the construction and occupancy of new housing units and the increased need for additional school facilities.

MGT, in collaboration with a prominent construction contractor specializing in school facilities in Southern California, prepared school facilities cost estimates. They also consulted with a real estate firm experienced in land acquisition costs in the same region. These estimates consider CDE recommendations on both acreage and the number of students per school site. The costs detailed in the table below include site acquisition, development costs, hard and soft construction costs, as well as furniture and equipment, as shown in **Exhibits C-1, C-2 and C-3**.

Since developer fees are calculated on a “per square foot” basis, the DFJS approaches the calculation of school facilities impact through a four-step process:

1. **Calculating Facilities Cost Impact:** Using construction cost estimates for each type of school (elementary and middle), the facilities cost impact for the total number of students generated by future development was calculated.
2. **Identifying Cost Impact by Land Use:** The school facilities cost impact was identified based on different land uses (e.g., single-family attached, single-family detached, multifamily attached, multifamily affordable).
3. **Determining Cost Impact per Residential Unit:** The cost impact on school facilities per future residential unit was then identified.
4. **Calculating Cost Impact per Square Foot:** Finally, the school facilities cost impact per square foot of residential construction was calculated.

4. RESIDENTIAL DEVELOPMENT IMPACT

In the initial step, construction costs were used for a given school type to determine the cost per grade span, subsequently generating a cost per student, per grade span. This provided a basis for determining the facilities cost impact of the additional students, as reflected in **Table 10**.

School Facility Construction Costs					
School Type	Standard # of Students per Facility	Cost per Facility ¹	Cost per Student ¹	# of Additional Unhoused Students	Projected Cost Impact of Additional Students
Elementary (TK-8)	600	\$71,668,992	\$119,448	8800	\$1,051,135,278
Middle (7-8)	1000	\$148,943,800	\$148,944	1341	\$199,695,839
High (9-12)	1800	\$310,117,768	\$172,288	3803	\$655,248,651
Totals	---	---	---	13944	\$1,906,079,769

¹ Includes site acquisition, site development, "hard" construction costs, and "soft costs" including FF&E (Exhibits C-1, C-2, and C-3)

Table 10. Projected Impact of Additional Students

Using the school facilities cost impacts for each land use, in conjunction with the projected units by land use, facilities costs impact on a per-residential unit can be calculated.

Then, to fulfill the statutory requirements imposed by AB 2926 and AB 1600, both of which added sections to the Government Code, the school facilities cost impacts must be calculated on a "per square foot" basis. Information was collected on the specific number of future residential dwelling units as well as their square footage. Using the calculations developed in **Table 11** the facilities cost impact per-square foot is reflected below.

Per Square Foot Impact of Additional Students					
Housing Type	Total School Facility Impact	Projected Residential Units	School Facility Cost Impacts per Residential Unit	Average Square Footage	Per Sq. Ft. Impact of Additional Students
Low	\$342,116,882	6300	\$54,304	850	\$63.89
Moderate	\$461,586,269	8500	\$54,304	1100	\$49.37
Above Moderate	\$1,102,376,618	20300	\$54,304	1800	\$30.17
Totals	\$1,906,079,769	35100	\$54,304	1460	\$37.19

¹ Includes site acquisition, site development, "hard" construction costs, and "soft costs" including FF&E (Exhibits C-1, C-2, & C-3)

Table 11. Projected Impact of Additional Students

Based on the District's calculated total school facility construction need of **\$1,906,079,769**, which is attributable to the students projected to be generated by future residential development, and the total estimated **51,245,000 square feet** of new residential construction, the resulting analysis identifies a **weighted average school facility cost impact of \$37.19 per square foot** of new residential building area.

In accordance with the nexus and proportionality requirements established under **AB 2926** and **AB 1600**, and consistent with CEQA's mandate to disclose and address the cumulative impacts of new development, this cost impact represents the District's proportionate share of school facility needs directly associated with planned and foreseeable residential growth. Because the calculated cost impact significantly exceeds the statutory **Level 1 fee ceiling**, the District is fully justified in levying and collecting the **maximum allowable residential developer fee of \$5.38 per square foot** on new residential construction.

This statutory fee represents only a partial mitigation of the District's total documented school facility cost burden attributable to new residential development and is therefore both **reasonable and legally defensible** under State law and CEQA.

5. Commercial/Industrial Development (CID) Cost Impact

Commercial and industrial development typically attracts additional workers to the District. Since some of these workers will have school-age children, this leads to an increase in student enrollment within the District. Consequently, new commercial and industrial developments create both facility and fiscal impacts, necessitating additional school facilities.

According to Assembly Bill 181, if a school district intends to levy developer fees on commercial and industrial developments, the district must "... 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 based on commercial and industrial factors within the district, as calculated on either an individual project or categorical basis."

Assembly Bill 181 was amended by Assembly Bill 530 (Chapter 633/Statutes of 1990), which permits the use of statewide employee generation factors. Additionally, AB 530 allows the application of employee generation factors identified in the San Diego Association of Governments (SANDAG) report titled "San Diego Traffic Generators." This study specifies the number of employees generated per 1,000 square feet of floor area for various categories of commercial and industrial development.

This report employs the following factors to calculate the school facilities costs incurred by the District per square foot of new commercial and industrial development:

- Employees generated per 1,000 square feet of new commercial/industrial development
- Percentage of employees that also reside within the District
- Number of employees within the District's boundaries per household
- Percentage of new versus existing homes sold within the District
- Ratio of inter-district student transfers to the estimated number of employees in the District
- Residential development cost factors, including:
 - Students per dwelling unit (Student Generation Factor)
 - Average size of new dwelling units in square feet
 - School facilities cost per student
 - Current residential Level 1 fees

New Commercial/Industrial Impact

This section of the Developer Fee Justification Study (DFJS) evaluates the connection between categories of commercial/industrial development (CID) in the TWIN RIVERS Unified School District and the following factors: (i) the need for school facilities; (ii) the cost of school facilities; and (iii) the statutory school fees ("School Fees") per square foot that may be levied according to Assembly Bill ("AB") 181, §66001 of the Government Code, and subdivision (e) of §17621 of the Education Code.

New commercial/industrial development typically generates additional employees who will reside in the District, thereby increasing the demand for additional school facilities. The number of new and existing households generated from such development is calculated for each category of CID.

Using data from SANDAG's San Diego Traffic Generators report and the U.S. Census Bureau, the number of households generated by each category of commercial/industrial development has been estimated, as detailed in **Table 12**.

Employment Impacts:

Employment impacts for each land use category are represented by the estimated number of employees generated per 1,000 square feet of CID floor space, focusing on potential on-site employees.

Household Impacts:

Household impacts are represented by the estimated number of households associated with each category of employment impacts per 1,000 square feet of CID floor space. These impacts include:

- The total estimated number of households based on on-site employees, regardless of their location, per 1,000 square feet of CID floor space.
- The estimated number of households that will be located within the School District per 1,000 square feet of CID floor space.
- The estimated net number of school district households that will occupy new housing within the School District per 1,000 square feet of CID floor space.
- Net school district household impacts are assumed to be those created by new housing units, which may generate a net demand for new school facilities, unlike existing housing units, which do not generate additional fee revenue.

Assumptions and Data Sources:

Total household impact estimates are based on the average number of employed persons per household, as calculated from U.S. Census data. School district household impact estimates are derived from the percentage of employed persons who both live and work within the School District, as provided by the U.S. Census. Net school district household impacts represent the ratio of new home sales to total home sales within the School District's boundaries.

Student Generation Impacts:

Student generation impacts are calculated based on the estimated number of the School District's students associated with each category of net school district household impacts per 1,000 square feet of CID floor space. Separate student generation impacts are estimated for each school level (i.e., elementary and middle school). Inter-district transfer impacts are also calculated based on current employment within the School District and the current number of inter-district transfer students.

Assumptions and Data Sources:

Student generation impacts are based on Student Generation Factors (SGFs) provided by the District. Inter-district data was supplied by the School District, while employment estimates are derived from U.S. Census data.

School Facilities Costs Impacts:

School facilities cost impacts are represented by the estimated gross school facilities cost impacts associated with each category of CID. These impacts are estimated for school facilities at each school level and are based on facility construction costs at all school levels including site acquisition costs.

Assumptions and Data Sources:

School facilities cost impacts were calculated by multiplying the additional school facilities needed to adequately accommodate students generated from future residential units by the estimated school facilities costs.

Description of Data

Column A – CID Land Use Category as identified in Assembly Bill [AB] 530 (Chapter 633/Statutes of 1990)

Column B – Employees Generated by per 1000 square feet of CID as codified in AB 530 (Chapter 633/Statutes of 1990) permitting the use of the **San Diego Association of Governments (SANDAG)** report titled, ***San Diego Traffic Generators***.

Column C – Percent of employees both living and working within District boundaries

Column D – Employees per household within District boundaries

Column E – Number of households per 1000 square feet of CID

Column F – To determine the number of new households generated by new commercial/industrial development, research was conducted using Bureau of Labor Statistics Census data. This research reviewed home sales and new rental property construction within the District area over the past five years. The findings showed an increase of 40% in owner/renter-occupied housing. This percentage is then applied to **Column E** in **Table 12** to calculate the new household impact of commercial/industrial development.

5. COMMERCIAL/INDUSTRIAL DEVELOPMENT (CID) COST IMPACT

New House Impact per 1,000 Square Feet Commercial/Industrial*					
Column A	Column B	Column C	Column D	Column E	Column F
Category	Employees Generated Per 1,000 Square Feet	% Employees Living & Working in School District	Employees in the District per Household	No. of School District Households per 1,000 sq. ft. CID $A \times B \div C$	New Household Impact
Banks	2.8253	13.512%	0.354	1.0789	0.0544
Community Shopping Center	1.5348	13.512%	0.354	0.5861	0.0296
Neighborhood Shopping Center	2.7985	13.512%	0.354	1.0687	0.0539
Industrial Business Parks	3.5156	13.512%	0.354	1.3425	0.0677
Industrial Parks/Warehousing	1.3473	13.512%	0.354	0.5145	0.0260
Rental Self-Storage	0.0643	13.512%	0.354	0.0246	0.0012
Research & Development	3.0408	13.512%	0.354	1.1612	0.0586
Hospitality(Lodging)	1.1325	13.512%	0.354	0.4325	0.0218
Commercial Offices (Standard)	4.7897	13.512%	0.354	1.8291	0.0923
Commercial Offices (Lg. High Rise)	4.5442	13.512%	0.354	1.7353	0.0876
Corporate Offices	2.6848	13.512%	0.354	1.0253	0.0517
Medical Offices	4.2654	13.512%	0.354	1.6288	0.0822

**Includes new and existing households*

Table 12. New Household Impact per 1,000 square feet

Student Generation

The student generation impact for each commercial/industrial category is the number of students generated by employees (per square foot of commercial/industrial development) that are living in new households located within the District. This was calculated by multiplying the New Household Impact (**Table 12, Column F**) by the District's student generation factors. The result is the Student Generation Rates by Commercial/Industrial category (**Table 13**).

5. COMMERCIAL/INDUSTRIAL DEVELOPMENT (CID) COST IMPACT

Student Generation by Commercial Category				
Category	Elementary (K-6)	Middle (7-8)	High (9-12)	Total Student Generation Impact
Banks	0.0136	0.0021	0.0059	0.0216
Community Shopping Center	0.0074	0.0011	0.0032	0.0117
Neighborhood Shopping Center	0.0135	0.0021	0.0058	0.0214
Industrial Business Parks	0.0170	0.0026	0.0073	0.0269
Industrial Parks/Warehousing	0.0065	0.0010	0.0028	0.0103
Rental Self-Storage	0.0003	0.0000	0.0001	0.0005
Research & Development	0.0147	0.0022	0.0063	0.0233
Hospitality(Lodging)	0.0055	0.0008	0.0024	0.0087
Commercial Offices (Standard)	0.0231	0.0035	0.0100	0.0367
Commercial Offices (Large High Rise)	0.0220	0.0033	0.0095	0.0348
Corporate Offices	0.0130	0.0020	0.0056	0.0206
Medical Offices	0.0206	0.0031	0.0089	0.0327

Table 13. Student Generation Rates by Commercial/Industrial Category

Net School Facility Impact

The net school facility impact is calculated by first determining the total gross school facility cost generated by commercial/industrial development, as shown in **Table 15**. This calculation involves multiplying the total student generation impact (**Table 13**) by the facilities cost impact per student (**Table 14**) at each respective school level.

School Facilities Cost Impact/Student	
School Level	Cost Impact per Student
Elementary (TK-8)	\$119,448
Middle (7-8)	\$148,944
High (9-12)	\$172,288

Table 14. School Facilities Cost Impact

5. COMMERCIAL/INDUSTRIAL DEVELOPMENT (CID) COST IMPACT

Gross Facilities Impact per Commercial Category				
Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Gross Facilities Cost Impact
Banks	\$1,630	\$310	\$1,016	\$2,957
Community Shopping Center	\$886	\$168	\$552	\$1,606
Neighborhood Shopping Center	\$1,615	\$307	\$1,007	\$18,851
Industrial Business Parks	\$2,029	\$385	\$1,265	\$3,679
Industrial Parks/Warehousing	\$777	\$148	\$485	\$1,410
Rental Self-Storage	\$37	\$7	\$23	\$434
Research & Development	\$1,755	\$333	\$1,094	\$3,182
Hospitality(Lodging)	\$654	\$124	\$407	\$1,185
Commercial Offices (Standard)	\$2,764	\$525	\$1,723	\$32,263
Commercial Offices (Large High Rise)	\$2,622	\$498	\$1,635	\$30,608
Corporate Offices	\$1,549	\$294	\$966	\$2,809
Medical Offices	\$2,461	\$468	\$1,534	\$4,463

Table 15. Gross Facilities Cost Impact per Commercial Category

RESIDENTIAL FEE OFFSET

When additional employees are generated in the District as a result of new commercial/ industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the New Household Impact (**Table 12, Column F**) by the current statutory fee generated from the average square foot home. The result is subtracted from the total gross facilities cost impact (**Table 15**) and the result is the **Net School Impact** per 1,000 square feet of commercial and industrial development (**Table 16**).

5. COMMERCIAL/INDUSTRIAL DEVELOPMENT (CID) COST IMPACT

Residential Fee Offset				
Category	School District Households Impact	Total Impact to School	Residential Revenue Generated	Net School Impact per 1,000 Com/Ind Sq Ft.
Banks	0.0544	\$2,957	\$161	\$2,796
Community Shopping Center	0.0296	\$1,606	\$48	\$1,559
Neighborhood Shopping Center	0.0539	\$18,851	\$1,017	\$17,834
Industrial Business Parks	0.0677	\$3,679	\$249	\$3,430
Industrial Parks/Warehousing	0.0260	\$1,410	\$37	\$1,373
Rental Self-Storage	0.0012	\$434	\$1	\$433
Research & Development	0.0586	\$3,182	\$186	\$2,996
Hospitality(Lodging)	0.0218	\$1,185	\$26	\$1,159
Commercial Offices (Standard)	0.0923	\$32,263	\$2,978	\$29,285
Commercial Offices (Large High Rise)	0.0876	\$30,608	\$2,680	\$27,928
Corporate Offices	0.0517	\$2,809	\$145	\$2,664
Medical Offices	0.0822	\$4,463	\$367	\$4,097

Table 16. Residential Fees Offset

NET SCHOOL FACILITIES COST IMPACT

To meet the statutory requirements of AB 2926 and AB 1600, the school facilities cost impacts must be calculated on a "per square foot" basis. The data in **Table 16** was divided by 1,000 to determine the Net Facilities Cost Impact per square foot.

5. COMMERCIAL/INDUSTRIAL DEVELOPMENT (CID) COST IMPACT

Net School Impact Per Square Foot	
Category	Net School Impact per Square Foot
Banks	\$2.80
Community Shopping Center	\$1.56
Neighborhood Shopping Center	\$17.83
Industrial Business Parks	\$3.43
Industrial Parks/Warehousing	\$1.37
Rental Self-Storage	\$0.43
Research & Development	\$3.00
Hospitality(Lodging)	\$1.16
Commercial Offices (Standard)	\$29.29
Commercial Offices (Large High Rise)	\$27.93
Corporate Offices	\$2.66
Medical Offices	\$4.10

Table 17. Gross Facilities Cost Impact per Commercial Category

As shown in **Table 17**, all commercial/industrial development (CID) categories, except Rental Self Storage, exceed the maximum allowable CID developer fee of \$0.87per square foot. The facilities cost impact for new commercial/industrial development has been calculated to range from **\$0.43 to \$29.29 per square foot**. Therefore, the District is justified in collecting commercial/industrial developer fees at the rate of **\$0.87** per square foot for all categories, except for **Rental Self Storage**, where the District can only collect **\$0.43** per square foot of construction.

6. Available Revenue Sources for School Funding

In general, there are two primary sources of funding for the construction and reconstruction of school facilities: state sources and local sources. The District has considered the following:

State Sources

State School Facility Program

Senate Bill 50 (August 1998) established the School Facility Program, which provides funding under a "grant" program once a school district establishes eligibility. Funding for new construction is offered as a 50/50 match (State/District) and at a 60/40 match (State/District) for modernization projects. Districts may levy the current statutory developer fee, provided they can justify its collection.

Local Sources

Developer Fee Revenue

Under statutes enacted by SB 50, districts may levy the current statutory developer fee as long as they can justify collecting that fee. If a district desires to collect an amount greater than the statutory fee (Level 2 or Level 3), it must meet specific requirements outlined in the law and conduct a School Facilities Needs Analysis to justify the higher fee. The Twin Rivers Unified School District currently collects both residential and commercial/industrial fees at the rates established in 2024.

Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a Community Facilities District (CFD) to impose a special tax to raise funds for constructing school facilities.

General Obligation Bonds

General Obligation (GO) Bonds may be issued by any school district to purchase real property and construct or purchase buildings or equipment "of a permanent nature."

School District General Funds

The District's general-purpose funds are needed to provide for the operation of its instructional programs. There are no unencumbered funds available for constructing new facilities or reconstructing existing ones.

Expenditure of Lottery Funds

Government Code §880.5 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 the acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose."

Facility Funding Alternatives

The District currently lacks sufficient funding to provide adequate facilities or to cover the shortfall for projected construction costs. Therefore, the District is pursuing the following possible funding alternatives:

- Participation in the School Facility Program
- Utilizing interim housing where space permits
- Cooperating with developers to establish Community Facility Districts
- Exploring voter-approved General Obligation Bond elections, either through a two-thirds voter approval or Proposition 39 bonds (55% voter approval)
- Grant funding, partnership funding (i.e. SMUD)

Cost, Benefit and Burden Nexus

The findings in this study satisfy the three major elements required by legislation for levying developer fees:

Establishment of a Cost Nexus

The District may need to construct and/or reconstruct school facilities to house additional students generated by new development in the district. The cost to provide new and/or reconstructed facilities exceeds the amount of developer fees collected, thus establishing the cost nexus.

Establishment of a Benefit Nexus

Students generated by new residential and commercial/industrial development within the district will attend schools within the district. The fees imposed on new development will directly benefit the students generated by that development, thereby establishing a benefit nexus.

Establishment of a Burden Nexus

New students generated by development will create a need for additional and/or reconstructed school facilities. The burden on the district will be to construct new permanent facilities to house these students, and this need will be partially met by levying developer fees, thereby establishing a burden nexus.

Establishment of a Special Account

Pursuant to Government Code §66006, the district has established a special account where fees for capital facilities are deposited. These fees will be expended only for the purposes for which they were collected. Any interest income earned on the fees 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 §66006 (b)(1) was amended by SB 1693 and includes specific details on fees expended and refunds made during the year.

Sources

CALPADS, *Uncertified Twin Rivers Unified School District 2025-26 Enrollment by Grade*

California Department of Education, *School Facilities Fingertip Facts*

California Education Code §17620-17626

California Government Code §65995-65998

City of Sacramento, Planning & Development Services, *Residential Projects in the Housing Elements, August 2021*

US Census Data 2022 & 2023, *Population, Households and Employment Data*

Erickson-Hall Construction, *School Construction Costs*. November 2025

Office of Public School Construction, Report of the Executive Officer, SAB Meeting, January 28, 2026, *Index Adjustment on the Assessment for Development*

Exhibits

Exhibit A-1

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 28, 2026

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

PURPOSE OF REPORT

To adopt the annual adjustment to the School Facility Program (SFP) grants based on the change in construction costs pursuant to the Education Code (EC) and SFP Regulations.

DESCRIPTION

This item presents the State Allocation Board (Board) with the annual adjustment to the SFP grants based on the statewide cost index for Class B construction. Each year the Board adjusts the SFP grants to reflect construction cost changes. In January 2016, the Board adopted the RS Means (The Gordian Group, Inc.¹) index for use in 2016 and future years. This item presents the 2026 annual adjustment to SFP grants based on the RS Means (The Gordian Group, Inc.) index.

AUTHORITY

See Attachment A.

STAFF ANALYSIS/STATEMENTS

At the January 2016 meeting, the Board adopted an increase to the SFP grants using the RS Means (The Gordian Group, Inc.) Construction Cost Index (CCI) as the statewide cost index for Class B construction.

The current rate of change between 2025 and 2026 for the RS Means (The Gordian Group, Inc.) Class B CCI is 3.56 percent. The chart below reflects the amounts previously adopted for 2025 compared to the potential amount for the new construction base grants.

RS Means (Gordian Group, Inc.) 3.56%			
Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-25	Potential Grant Per Pupil Effective 1-1-26
Elementary	1859.71	\$15,847	\$16,411
Middle	1859.71	\$16,761	\$17,358
High	1859.71	\$21,327	\$22,086
Special Day Class – Severe	1859.71.1	\$44,531	\$46,116
Special Day Class – Non-Severe	1859.71.1	\$29,782	\$30,842

¹ Effective September 27, 2025, RS Means was transitioned under the company's unified entity, The Gordian Group, Inc.

STAFF ANALYSIS/STATEMENTS (cont.)

SAB 01-28-2026

Page 2

The following chart shows the amounts previously adopted compared to the potential amount for the modernization base grants.

RS Means (Gordian Group, Inc.) 3.56%

Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-25	Potential Grant Per Pupil Effective 1-1-26
Elementary	1859.78	\$6,034	\$6,249
Middle	1859.78	\$6,381	\$6,608
High	1859.78	\$8,356	\$8,653
Special Day Class – Severe	1859.78.3	\$19,232	\$19,917
Special Day Class – Non-Severe	1859.78.3	\$12,867	\$13,325

In addition, the CCI adjustment would increase the threshold amount for Government Code Section 66452.6(a)(2) for the period of one year commencing March 1, 2026. The following chart shows the amount previously adopted for 2025 compared to the resulting threshold amount, upon approval of the proposed 2026 CCI adjustment.

RS Means (Gordian Group, Inc.) 3.56%

	Effective 3-1-2025	Potential 3-1-2026
Resulting Amount	\$399,010	\$413,215

RECOMMENDATION

Adopt the increase of 3.56 percent for the 2026 SFP grants based on the RS Means (The Gordian Group, Inc.) Construction Cost Index as shown in Attachment B.

Exhibit A-2**January 28, 2026 Index Adjustment of Assessment for Development**STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2022 and 2024 are shown below for information. According to the RS Means (The Gordian Group, Inc.), the cost index for Class B construction increased by 4.06 percent during the two-year period from January 2024 to January 2026, requiring the assessment for development fees to be adjusted as follows beginning January 2026:

RS Means (The Gordian Group, Inc.) Index
Maximum Level I Assessment Per Square Foot

	<u>2022</u>	<u>2024</u>	<u>2026</u>
Residential	\$4.79	\$5.17	\$5.38
Commercial/Industrial	\$0.78	\$0.84	\$0.87

RECOMMENDATION

Increase the 2026 maximum Level I assessment for development in the amount of 4.06 percent using the RS Means (The Gordian Group, Inc.) Index to be effective immediately.

Exhibit B-1

School Attendance Boundaries

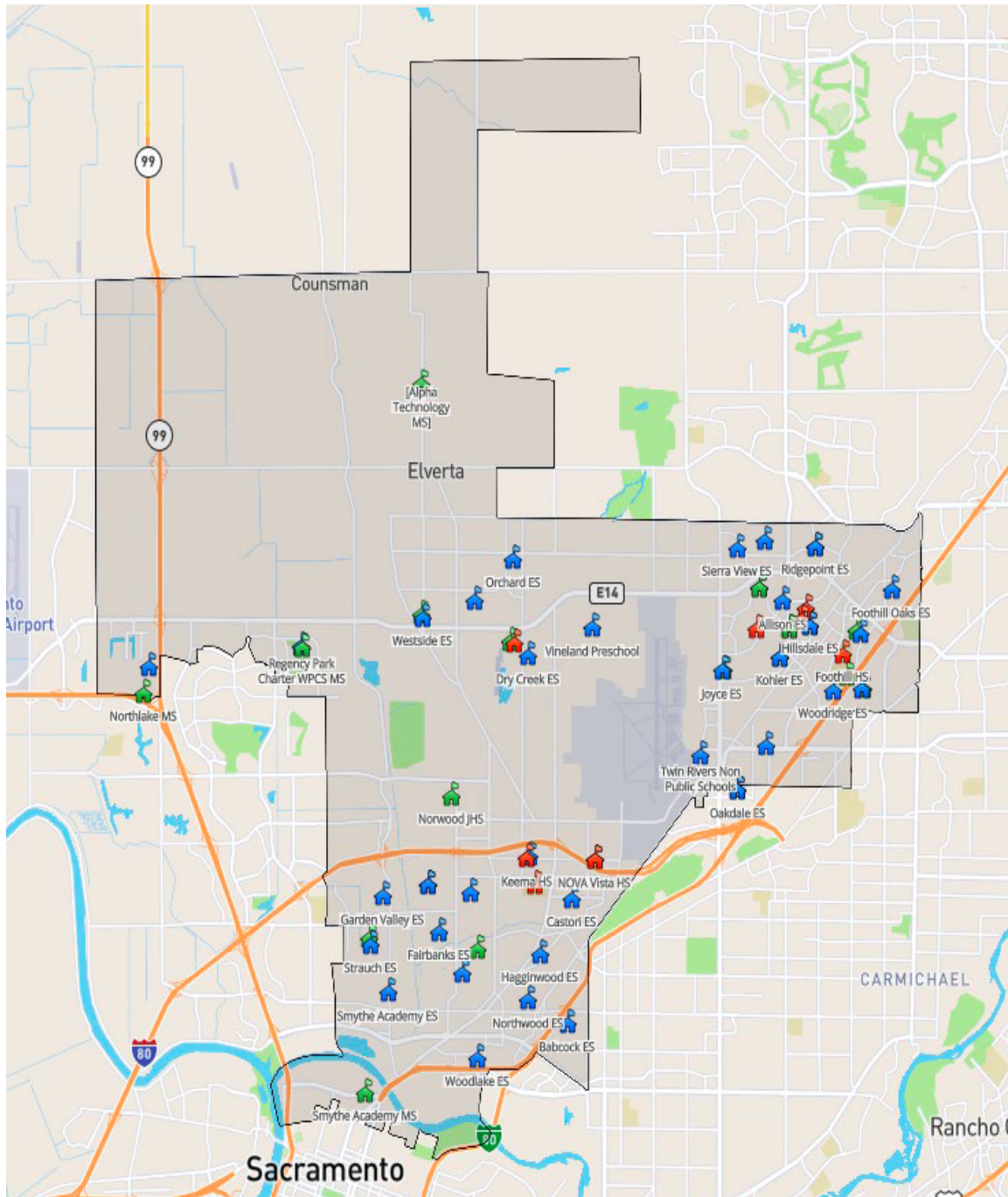


Exhibit C-1

Elementary School Construction Costs

Using a standard of 600 students, an elementary school should ideally reside on 11.7 acres per the State. In addition, building space is calculated based on 71 sq. ft. per elementary school student. It is with these assumptions that the total cost of acquiring the land for, and constructing an elementary school are presented:

ELEMENTARY SCHOOL

Twin Rivers Unified School District Estimated School Facilities Costs as provided by Erickson-Hall Construction, November 2025					
ELEMENTARY SCHOOL			Students	600	COST
Site Costs					\$9,945,000
Land Acquisition Cost				\$9,945,000	
Acres (State Std.) -- 11.7 ac			11.7		
Total Cost per Acre ¹			\$850,000		
Construction Costs²	Sq. Ft.	Cost/Sq. Ft			\$41,705,400
Comprised of:					
Building, 71 sq. ft/student X 600 students	42,600	\$740		\$31,524,000	
Site, 42,600 sq ft	42,600	\$239		\$10,181,400	
Construction Management		10%			\$4,170,540
Soft costs		30%			\$12,511,620
Contingency		3%			\$1,251,162
FF&E		5%			\$2,085,270
TOTAL ESTIMATED COST					\$71,668,992
¹ Assumes site acquisition cost only;					
² Construction Costs including site development provided by Erickson Hall Construction Company, November 2025					

Exhibit C-2**Middle School Construction Costs**

Using a standard of 1,000 students, a middle school should ideally reside on at least 21.9 acres. In addition, building space is calculated based on 85 sq. ft. per middle school student. It is with these assumptions that the total cost of acquiring the land for, and constructing a middle school are presented:

MIDDLE SCHOOL

Twin Rivers Unified School District Estimated School Facilities Costs as provided by Erickson-Hall Construction, November 2025					
MIDDLE SCHOOL			Students	1000	COST
Site Costs					\$18,615,000
Land Acquisition Cost				\$18,615,000	
Acres (State Std.) -- 21.9 ac			21.9		
Total Cost per Acre ¹			\$850,000		
Construction Costs²	Sq. Ft.	Cost/Sq. Ft			\$88,060,000
Comprised of:					
Building, 85 sq. ft/student X 1000 students	85,000	\$780		\$66,300,000	
Site, 85,000 sq ft.	85,000	\$256		\$21,760,000	
Construction Management	10%				\$8,806,000
Soft costs	30%				\$26,418,000
Contingency	3%				\$2,641,800
FF&E	5%				\$4,403,000
TOTAL ESTIMATED COST					\$148,943,800
¹ Assumes site acquisition cost only;					
² Construction Costs including site development provided by Erickson Hall Construction Company, November 2025					

Exhibit C-3**High School Construction Costs**

Using a standard of 1,800 students, a high school should ideally reside on at least 44.5 acres. In addition, building space is calculated based on 92 sq. ft. per high school student. It is with these assumptions that the total cost of acquiring the land for, and constructing a middle school are presented:

HIGH SCHOOL

Twin Rivers Unified School District Estimated School Facilities Costs as provided by Erickson-Hall Construction, November 2025					
HIGH SCHOOL			Students	1800	COST
Site Costs					\$37,825,000
Land Acquisition Cost				\$37,825,000	
Acres (State Std.) -- 44.5 ac			44.5		
Total Cost per Acre ¹			\$850,000		
Construction Costs²	Sq. Ft.	Cost/Sq. Ft			\$183,981,600
Comprised of:					
Building, 92 sq. ft/student X 1800 students	165,600	\$832		\$137,779,200	
Site, 165,600 sq ft.	165,600	\$279		\$46,202,400	
Construction Management	10%				\$18,398,160
Soft costs	30%				\$55,194,480
Contingency	3%				\$5,519,448
FF&E	5%				\$9,199,080
TOTAL ESTIMATED COST					\$310,117,768
¹ Assumes site acquisition cost only;					
² Construction Costs including site development provided by Erickson Hall Construction Company, November 2025					