

## **Final Report**

# 2024 Development Impact Fee Nexus Study

*The Economics of Land Use*



**Prepared for:**  
Rocklin Unified School District

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# 1. Executive Summary

The purpose of this 2024 Developer Fee Study (Study) is to demonstrate a nexus between the Rocklin Unified School District (District) and residential and nonresidential development and these:

- The need for school facilities.
- The cost of school facilities.
- The amount of statutory school fees that are within the limits adopted by the State Allocation Board (SAB) in January 2024, pursuant to the provisions of Section 17620 of the Education Code, as well as Sections 65995 and 66001 of the Government Code.

School facility needs for housing new students are derived from the School Facility Master Plan 2018 Update. As a result, the school facility needs established in the School Facility Master Plan 2018 Update remain the basis for cost assumptions used in this report.

At the January 24, 2024, SAB meeting, the board approved an increase in the Level 1 developer fee from \$4.79 per square foot to \$5.17 per square foot, based on the increase in the RS Means Construction Cost Index. This represents a 7.9 percent increase in the Level 1 fee from January 2022 to January 2024. The increase in Level 1 developer fees for 2024 represents the increased costs of construction of new school facilities.

## Findings

### Geographical Area

The District largely corresponds with the City of Rocklin (City) boundaries but does contain some areas outside the City. Currently, there is very little development in any of the areas outside the City, but development is projected in future years. School facilities included in this report are TK-12 school facilities and support facilities needed to serve new development in the District.

### Development Costs for Middle Schools and High Schools

When comparing and analyzing facility costs between middle schools and high schools, it is apparent that the cost per classroom varies significantly. This variation is due to specific site needs related to the increased student capacity, as well as support and ancillary programs.

Simply housing students in new classrooms, without providing adequate support on the campus, is not providing a full and complete educational experience for the students. This is especially true when the number of new students is significant, impacting the existing school.

### **Elementary School Facilities**

The District has master planned for 12 elementary schools to serve the District at buildout. All planned elementary schools have been constructed.

The District has expanded the capacity of Ruhkala Elementary School. The remaining cost for this project relates to the outstanding Certificates of Participation (COPs) issued to fund construction costs. The outstanding COP principal balance is approximately \$2.4 million.

The District will be adding 5 portables to the Quarry Trail Elementary School campus at a cost of \$950,000 each. One portable will be added to Antelope Creek Elementary School at the cost of \$950,000. Two portables will be added to Rocklin Elementary School at a cost of \$950,000 each and one portable will be added to Twin Oaks Elementary School at a cost of \$950,000.

### **Middle School Facilities**

The District currently operates 2 middle schools: Spring View and Granite Oaks. Buildout of residential development in the District will generate the need for additional classrooms for Spring View and Granite Oaks.

Portable classrooms will be added to the Granite Oaks school campus. In total, 4 portables will be added at a cost of \$950,000 each.

### **High School Facilities**

The District currently operates 3 high schools: Rocklin High and Whitney High are comprehensive high schools, and Victory is an alternative high school. Buildout of residential development in the District will completely fill these high schools, and additional classrooms or portables may be needed at these sites to house new students in the future.

Currently, existing capacities at high school sites is sufficient for anticipated students coming from new development.

### **Districtwide Support Facilities**

Residential growth in the District generated the need for a new District office, which was built in 2002. Residential growth has generated the need to expand the existing transportation yard to accommodate more busses and to build a new maintenance facility and food services warehouse. The new maintenance facility

and food services warehouse have been constructed, and the transportation yard has been expanded to accommodate new residential growth. These support facilities are necessary facility costs directly related to new growth and thus are eligible to be funded by statutory (Level 1) mitigation fees (according to Section 65995 (e) of the Government Code).

Total costs for these facilities were \$12.4 million.

### **Nonresidential Development**

Nonresidential (commercial and industrial) development attracts new employees. Some of these employees will buy existing housing and will create the need for more school facilities. Because these employees will not generate mitigation fees through housing purchases, State of California (State) law allows for the collection of development impact mitigation fees on nonresidential development. The fees on such development are capped at \$0.84 per square foot. As calculated herein, the District is justified in collecting the maximum fee on all nonresidential development, with the exception of self-storage units.

### **Senior Housing**

Age-restricted senior housing projects require residents to be 55 years old or older; therefore, school-aged children will not be generated directly by the project. Senior projects, however, do cause an increase in the need for support services, such as retail, travel, banking, healthcare, and entertainment. Additional workers come to the project to fill the jobs provided by the increased support services. The workers bring with them school-aged children. As with nonresidential projects, it can be stated that the senior housing project indirectly impacts school facilities. By law, development impact fees are limited to the maximum nonresidential fee, as long as they are justified by nexus requirements. The fees on such development are capped at \$0.84 per square foot. Based on the facility costs calculation in this document, the District is justified in collecting \$0.23 per square foot for senior housing.

## **Recommendation**

At the January 24, 2024, SAB meeting, the board approved an increase in the Level 1 developer fee from \$4.79 per square foot to \$5.17 per square foot, based on the increase in the RS Means Construction Cost Index. This represents a 7.9 percent increase in the Level 1 fee from January 2022 to January 2024.

As a result of the above findings, the District should adopt updated development impact fees authorized under Education Code Section 17620 and Government Code Section 65995 to fund a portion of new development's share of the required elementary school, middle school, high school, and support facilities, as described

in this Study. Based on the findings, the development impact fee would be updated to the amounts shown in **Table 1**.

**Table 1. Recommended Development Impact Fees**

Type of Development	Fee
Residential	\$5.17/sq. ft.
Office	\$0.84/sq. ft.
Retail	\$0.84/sq. ft.
Industrial	\$0.84/sq. ft.
Warehouse	\$0.84/sq. ft.
Self-Storage	\$0.34/sq. ft.
Senior Housing	\$0.23/sq. ft.

## Nexus Legislative Requirements

This Study establishes a school development impact fee program pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. and 66000 et seq. These sections, among other things, grant school district governing boards the authority to impose development fees up to a specified limit on new residential and commercial/industrial development to pay for school facilities.

Assembly Bill (AB) 1600, which created Section 66000 et seq. of the Government Code, sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that “a reasonable relationship or nexus must exist between a governmental exaction and the purpose of the condition.”<sup>1</sup> Specifically, each public agency imposing a fee must:

- Identify the purpose of the fee.
- Identify how the fee is to be used.
- Determine how a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed.

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<sup>1</sup> *Public Needs & Private Dollars*, William Abbott, Marian E. Moe, and Marilee Hanson, page 109.

- Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
- Demonstrate a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

The fees do not exceed the limits set forth in Government Code Section 65995.

## Overview of the Report

This report is divided into 10 chapters and 2 appendices. This Executive Summary Chapter and subsequent chapters (listed below) provide the data and information necessary to make these findings and to set fees at a level that will mitigate the impacts of future development. The appendices of this report provide additional information:

- **Chapter 2** discusses new development and student generation rates.
- **Chapter 3** discusses elementary school costs and cost allocations.
- **Chapter 4** discusses middle school costs and cost allocations.
- **Chapter 5** discusses high school costs and cost allocations.
- **Chapter 6** discusses districtwide support facility costs and cost allocations.
- **Chapter 7** discusses nonresidential impacts from new development.
- **Chapter 8** discusses 2022 revisions to the development impact fee.
- **Chapter 9** discusses the nexus findings.
- **Chapter 10** discusses the California Environmental Quality Act.
- **Appendix A** is the support tables for nonresidential costs.
- **Appendix B** is the California Environmental Quality Act Notice of Exemption.



## 2. New Development and Student Generation Rates

### New Development

EPS updated the remaining dwelling unit assumptions for development approvals through January 2024. This Study is based on the assumption that about 2,839 residential units will be added to the District through buildout. It is expected that the number of units through buildout will continue to increase as the City approves rezoning of nonresidential land to residential uses.

This Study is based on an assumed average of 2,462 square feet for single-family detached residential and multifamily residential to be constructed in the following 5 years, based on such units built between 2018 and 2022. The average size of single-family detached residential units was 2,630 square feet and for multifamily residential units was 1,116 square feet for units constructed in the previous 5 years.

### Student Generation Rates

One of the components in any fee analysis is the student generation rate (SGR). This is the calculation of the average number of students living in each type of unit. This amount is used to translate a given construction cost per student to the construction cost per unit. The construction cost per unit is divided by the assumed average building square footage for residential units to determine the cost per square foot of new school construction.

EPS has updated the SGRs for the District for this Study. The 2024 SGRs are based on the assessor's database for homes built from 2018 through 2022. The Study uses the SGRs determined for new residential development that occurred from 2018 through 2022. The SGR is slightly lower than the previous update but within expected SGRs for the District. Many factors can influence the SGRs for new development, including the type of housing product being constructed in a 5-year period or the demographic profile of new home buyers.

**Table 2** summarizes the SGRs from new development that occurred from 2018 through 2022 used for calculating the fee. These totals are used in **Table 2** to calculate SGRs for elementary school, middle school, and high school levels.

**Table 2. Student Generation Rates by Grade Levels—  
 New Units from 2018–2022**

Residential Units	Students			
	K-6	7-8	9-12	K-12
2,482	738	161	298	1,197
SGRs	0.297	0.065	0.120	0.482

*"new\_sgr"*

Sources: District, City of Rocklin, Placer County  
 Assessor, and EPS.

### 3. Elementary School Costs

The Quarry Trail Elementary School has been constructed at a site located in Whitney Ranch as the final planned elementary school and is now fully funded. It will serve TK–6 students coming from the final phase of development for the Whitney Ranch community.

The District has expanded student capacity at Ruhkala Elementary School. Partial funding for the cost of construction came from COPs. There is an outstanding principal balance of approximately \$2.4 million for the COPs.

The District will need to add 9 portable classrooms (5 at Quarry Trail, 1 at Antelope Creek, 2 at Rocklin, and 1 at Twin Oaks) to serve students. The total cost for 9 portables is \$8,550,000.

These are the proposed funding sources for school facilities:

- Mello-Roos Community Facilities District (CFD) bonds.
- Mello-Roos CFD special taxes.
- Developer impact fees.
- COPs.
- State grants.

#### **State Funding**

The passage of Proposition 51 signified the voters' continued support of funding school facilities with State bonds. It is assumed new elementary school facilities will be funded by developer impact fees, COPs, and state grants when they become available.

Although State funding is purported to be a 50/50 program (50 percent of the cost coming from the State and 50 percent coming from local sources), the District's standards exceed State standards; thus, the State's 50 percent represents approximately one-third of the actual cost.

## Mello-Roos CFD Special Taxes and Bond Proceeds

The developers of Whitney Ranch approved the formation of CFD No. 3 in January 2003. The CFD is authorized to levy a special tax on new residential development within the boundaries of the CFD. The CFD is authorized to fund the costs of constructing new elementary and middle schools. The District is authorized to issue up to \$36 million in CFD bonds to fund construction costs. Special taxes not needed to fund debt service on outstanding CFD bonds may be used to fund the costs of constructing elementary and middle schools.

The District issued Mello-Roos CFD Special Tax Bonds under the authority of CFD No. 3 in September 2019. The bond issuance netted \$28.1 million in construction proceeds for the new elementary school. Special taxes from the CFD levied on parcels in Whitney Ranch are funding outstanding CFD bonds.

## Mitigation Fees

Before the 2018 Fee Study Update, the District had used mitigation fees to fund the construction of middle schools, high schools, and supplemental facilities. After the 2018 Fee Study Update, mitigation fees have been used to fund elementary school facilities. The District used mitigation fees to construct the final elementary school and the Ruhkala Elementary School expansion. Mitigation fees are expected to fund a portion of Quarry Trail Elementary School, Antelope Creek Elementary School, Rocklin Elementary School, and Twin Oaks Elementary School portables. Mitigation fees will also be used to fund COPs issued to fund the construction of the Ruhkala Elementary School expansion.

## Fee Calculation

**Table 3** calculates the estimated elementary school facility cost per new dwelling unit, with adjustments for anticipated State funding. The actual grant funding for the elementary school facility may differ at the time of application for such funding than shown in **Table 3**. Costs are shown in **Table 3** for new facilities. These costs are offset by available or anticipated revenue from Mello-Roos special tax bonds and State grants (when available). These costs and revenue offsets are allocated by student capacities for each facility. Next, costs and revenues are allocated to dwelling units using the SGR for elementary schools (0.297). Finally, the costs and revenues are allocated to building square foot by dividing the cost and revenues per dwelling unit by the average square footage per home (2,462 square feet) for new homes built between 2018 and 2022.

**Table 3**  
**2024 Development Impact Fee Nexus Study**  
**Elementary School Fee Calculation (2024 \$s)**

		<b>New</b>	<b>Classroom</b>	<b>Student</b>	<b>Assumed</b>	<b>Cost per</b>	<b>Cost per</b>	<b>SGRs</b>	<b>Cost per Sq. Ft.</b>
		<b>Classrooms</b>	<b>Capacity</b>	<b>Capacity</b>	<b>Facility</b>	<b>Student</b>	<b>Dwelling</b>	<b>per Unit [2]</b>	<b>2,462 sq ft / unit [3]</b>
					<b>Cost</b>		<b>Unit [1]</b>		
<b>Elementary School</b>									
Quarry Trail Elementary School Portables	[4]	5	25	125	\$4,750,000	\$38,000	\$11,299	0.297	\$4.59
Ruhkala Expansion	[5]			960	\$2,370,500	\$2,469	\$734	0.297	\$0.30
Antelope Creek Portable	[4]	1	25	25	\$950,000	\$38,000	\$11,299	0.297	\$4.59
Rocklin Elementary Portables	[4]	2	25	50	\$1,900,000	\$38,000	\$11,299	0.297	\$4.59
Twin Oaks Elementary	[4]	1	25	25	\$950,000	\$38,000	\$11,299	0.297	\$4.59
<b>Credit for State Grant Funding</b>									
Student Grant	[6]			225	(\$3,548,250)	(\$15,770)	(\$4,689)	0.297	(\$1.90)
<b>Fees required to fund ES</b>				<b>225</b>	<b>\$7,372,250</b>	<b>\$138,699</b>	<b>\$41,241</b>		<b>\$16.75</b>

[1] Cost per dwelling unit is based on SGRs in **Table 2**

[2] From **Table 2**.

[3] EPS used the records of the Placer County Assessor and the City of Rocklin to determine the number of residential units constructed from 2018 to 2022, then used the square footage from these records to determine the average square foot per dwelling unit.

[4] Estimated cost per portable provided by RUSD.

[5] Costs for Ruhkala expansion consist of outstanding COP balance which funded the expansion, as provided by RUSD.

[6] The per student grant for new school construction for 2022 is \$14,623. Proposition 51 student grants are currently not available for these projects.

## 4. Middle School Costs

### School Site Improvements

#### Granite Oaks Middle School

The addition of 4 new portable classrooms will be required to serve students. Total costs of the 4 portables are estimated to be \$3.8 million.

#### Spring View Middle School

No additional improvements are planned for Spring View.

### School Construction Funding

Additional classrooms will need to be constructed at existing middle schools to serve future development. These school facilities are expected to be constructed from 3 funding sources:

- State funding from the School Facilities Program.
- Mitigation fees.
- CFD No. 3 bonds and special taxes.

### State Funding

The passage of Proposition 51 signified the voters' continued support of funding school facilities with State bonds. Although State funding is purported to be a 50/50 program (50 percent of the cost coming from the State and 50 percent coming from local sources), the District's standards exceed State standards; thus, the State's 50 percent represents approximately one-third of the actual cost.

## Mello-Roos CFD Special Taxes and Bond Proceeds

The developers of Whitney Ranch approved the formation of CFD No. 3 in January 2003. The CFD is authorized to levy a special tax on new residential development within the boundaries of the CFD. The CFD is authorized to fund the costs of constructing new elementary and middle schools. The District is authorized to issue up to \$36 million in CFD bonds to fund construction costs for TK-8 schools. Special taxes not needed to fund debt service on outstanding CFD bonds may be used to fund the costs of constructing elementary and middle schools.

The District issued CFD special tax bonds in September 2019. The net construction proceeds have been used to fund the cost of constructing the new elementary school.

Future CFD No. 3 bonding capacity and excess CFD special taxes may be available to fund construction of middle school facilities.

## Mitigation Fees

Mitigation fees will pay the balance of the costs for construction of new middle school classrooms, in combination with available funding from CFD No. 3 special taxes or special tax bonds.

## Fee Calculation

**Table 4** calculates the estimated middle school facility cost per new dwelling unit, with adjustments anticipated for State funding. Costs are shown in **Table 4** for new facilities. These costs are offset by available or anticipated revenue from State grants (when available). These costs and revenue offsets are allocated by student capacities for each facility. Next, costs and revenues are allocated to dwelling units using the SGR for middle schools (0.065). Finally, the costs and revenues are allocated to building square footage by dividing the cost and revenues per dwelling unit by the average square footage per home (2,462 square feet) for new homes built between 2018 and 2022.

**Table 4**  
**2024 Development Impact Fee Nexus Study**  
**Middle School Fee Calculation (2024 \$s)**

		<b>New Classrooms</b>	<b>Classroom Capacity</b>	<b>Student Capacity</b>	<b>Assumed Facility Cost</b>	<b>Cost per Student</b>	<b>Cost per Dwelling Unit [1]</b>	<b>SGRs per Unit [2]</b>	<b>Cost per Sq. Ft. 2,462 sq ft / unit [3]</b>
<b>Middle School</b>									
New Classrooms	[4]								
Granite Oaks MS		4	27	108	\$3,800,000	\$35,185	\$2,282	0.065	\$0.93
Credit for State Funding	[5]			108	(\$1,801,332)	(\$16,679)	(\$1,082)	0.065	(\$0.44)
<b>Fees required to fund MS</b>				<b>108</b>	<b>\$1,998,668</b>	<b>\$18,506</b>	<b>\$1,200</b>		<b>\$0.49</b>

[1] Cost per dwelling unit is based on SGRs in **Table 2**

[2] From **Table 2**.

[3] EPS used the records of the Placer County Assessor and the City of Rocklin to determine the number of residential units constructed from 2018 to 2022, then used the square footage from these records to determine the average square foot per dwelling unit.

[4] Estimated cost provided by RUSD.

[5] The per student grant for new school construction for 2022 is \$15,466. Proposition 51 students grants are currently not available at this time. Site development and acquisition grants are not included. New facilities will be constructed on existing campuses.



## 5. High School Costs

### **School Site Improvements**

No site improvements are planned for high school campuses at the time of this Study.

### **School Construction Funding**

Significant residential development early in the 1990s resulted in significant overcrowding at Rocklin High School. To relieve the overcrowding and provide classrooms for students from future development, the District constructed Whitney High School.

Future high school costs include those associated with construction of additional classrooms needed at the existing high school sites required to serve students coming from new development.

Funding for additional new classrooms will come from these sources:

- Mitigation fees paid by completed development.
- Mitigation fees paid by future development.
- State funding from the School Facilities Program.

### **State Funding**

The passage of Proposition 51 signified the voters' continued support of funding school facilities with State bonds. Although State funding is purported to be a 50/50 program (50 percent of the cost coming from the State and 50 percent coming from local sources), the District's standards exceed State standards; thus, the State's 50 percent represents approximately one-third of the actual cost.

There are no Proposition 51 funds available for District projects.

## Mitigation Fees

**Table 5** calculates the estimated high school facility cost per new dwelling unit based on the estimated costs for additional new classrooms needed to serve new development. The mitigation fee is based on the need, after accounting for actual State funding.

## Fee Calculation

**Table 5** calculates the estimated high school facility cost per new dwelling unit, with adjustments anticipated for State funding. Costs are shown in **Table 5** for new facilities. These costs are offset by available or anticipated revenue from State grants (when available). These cost and revenue offsets are allocated by student capacities for each facility. Next, costs and revenues are allocated to dwelling units using the SGR for high schools (0.12). Finally, the costs and revenues are allocated to building square footage by dividing the cost and revenues per dwelling unit by the average square footage per home (2,462 square feet) for new homes built between 2018 and 2022.

**Table 5**  
**2024 Development Impact Fee Nexus Study**  
**High School Fee Calculation (2024 \$s)**

	<b>New Classrooms</b>	<b>Classroom Capacity</b>	<b>Student Capacity</b>	<b>Facility and Land Cost (2024 \$s)</b>	<b>Cost per Student</b>	<b>Cost per Dwelling Unit [1]</b>	<b>SGRs per Unit [2]</b>	<b>Cost per Sq. Ft. 2,462 sq ft / unit [3]</b>
<b>High School</b>								
Relocatable Portable Classrooms [4]								
Whitney/Rocklin HS	0	27	0	\$0	\$0	\$0	0.120	\$0.00
Credit for State Funding [5]			0	\$0	\$0	\$0	0.120	\$0.00
<b>Fees required to fund HS</b>			<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	0.120	<b>\$0.00</b>

[1] Cost per dwelling unit is based on the weighted SGRs in **Table 2**.

[2] From **Table 2**.

[3] EPS used the records of the Placer County Assessor and the City of Rocklin to determine the number of residential units constructed from 2018 to 2022, then used the square footage from these records to determine the average square foot per dwelling unit.

[4] Estimated costs provided by RUSD.

[5] The per student grant for new school construction for 2024 is \$21,233. Proposition 51 students grants are currently not available at this time. Site development and acquisition grants are not included. New facilities will be constructed on existing campuses.

## 6. Districtwide Support Costs

Districtwide support facilities serve all development, including new development anticipated in the District in the coming years. Districtwide support facility costs are allocated to new development based on the methodologies presented in this chapter.

**Table 6** shows the projected growth.

**Table 6. Summary of Projected Enrollment Growth**

Year	Projected Enrollment	Cumulative Growth
Base Enrollment 2000–01	7,425	
Buildout	14,432	7,007

In 1999, the District identified the following support facilities necessary to support anticipated growth, and this Study will include the cost of these facilities in its development impact fee:

- Transportation yard expansion.
- Maintenance and food services warehouse.
- District office.

The remainder of this chapter provides the nexus justification for each facility or cost. **Table 7** shows the calculation of the fees needed to fund districtwide facilities and facilities office administration, and **Table 8** shows the project costs for these support facilities.

As staff and equipment increase, the transportation yard was required to be expanded to house and maintain the larger number of buses. The District’s cost to expand the transportation yard was \$2,454,508, which has been divided by the 7,007 additional students expected from the baseline year through buildout.

The new maintenance facility and food services warehouse have been constructed. The total cost of construction was approximately \$6,000,000. The estimated cost has been divided by the 8,721 students in grades TK–8 at buildout.

The District office is serving the entire District. The final cost of \$3.9 million has been divided by the 14,432 students expected through buildout.

**Table 7**  
**2024 Development Impact Fee Nexus Study**  
**Supplemental TK-12 Fee for Support Facilities and Administration (Actual Costs)**

<b>Facilities</b>	<b>Additional Students Served [1]</b>	<b>Project Cost</b>	<b>Cost per Student [2]</b>	<b>Cost per Dwelling Unit</b>	<b>Cost per Sq. Ft. 2,462 sq ft / unit [3]</b>
<b>Support Facility Expenses See Table 9</b>					
Transportation Yard Improvement	7,007	\$2,454,508	\$350		
Maintenance and Food Service Warehouse	8,721	\$6,000,000	\$688		
District Office Improvements	14,432	\$3,900,000	\$270		
<b>Total Support Expenditures</b>		<b>\$12,354,508</b>	<b>\$1,309</b>	\$631	<b>\$0.26</b>

Sources: Rocklin USD and EPS

[1] 7,007 students represent the increase in students from 00/01 through buildout. 00/01 is the baseline date because that was the year that the existing support facilities reached capacity. The new Central Kitchen will serve grades TK-8 (8,721 students at buildout), and the District Office will serve the buildout enrollment of 14,432 students.

[2] May not add due to rounding.

[3] EPS used the records of the Placer County Assessor to determine the number of residential units constructed from 2016 to 2020, then used the square footage from these records to determine the average square foot per dwelling unit

**Table 8. Summary of Estimated Costs of Support Facilities**

	Transportation Yard	Maintenance & Food Service Warehouse	District Office
Construction	\$2,454,508	\$4,080,000	
Plans	[1]	\$600,000	
Tests and Inspection	[1]	\$120,000	
Furniture and Equipment	[1]	\$900,000	
Contingency	[1]	\$300,000	
<b>Project Cost</b>	<b>\$2,454,508</b>	<b>\$6,000,000</b>	<b>\$3,900,000</b>

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Sources: Rocklin USD, EPS

[1] Included in construction costs.

## 7. Nonresidential Impacts

New retail, office, industrial, and warehouse development creates new jobs and increases the demand for housing. Some new employees will move into existing housing, others into new housing, and still others into housing in other school districts. As new households move into the District, the schools are directly impacted by the additional students added by these households. The impact of new students generated by new housing is mitigated by the residential school impact fee.

For the existing housing base, the impact on the District occurs when a new household with school-aged children moves into the District. Over time, households with and without school-aged children will move in and out of the District. An impact occurs when a new household with school-aged children moves into the District replacing an existing household without school-aged children. When this happens, this household is not subject to residential developer fees; therefore, the impacts on the District of these additional children are not mitigated by the homeowner.

**Table 9** shows the calculation of the school facility impact for nonresidential development. The impact is quantified per 1,000 square feet of building by estimating the number of employees and households with children moving into existing homes without children. This impact then is converted to a per-square-foot basis and compared to the State authorized development impact fee amount. Overall, the current findings show there are between 0.008 and 0.53 households (that move into existing houses and add children to the District) per 1,000 square feet of new nonresidential development, depending on the type of development.

Based on the average cost per residential unit of \$42,441 for TK–12 facilities and support facilities, the cost per 1,000 square feet of building ranges from \$340 for self-storage uses to \$22,646 for office uses. On a per-square-foot basis, the cost of new school facilities ranges from \$0.34 per square foot to \$22.65 per square foot.

For all office, retail, industrial, and warehouse nonresidential development, the District can assess the statutory maximum of \$0.84 per square foot of assessable space. For self-storage units, the District can assess \$0.34 per square foot.

**Table 9**  
**2024 Development Impact Fee Nexus Study**  
**Nonresidential Fee Calculation**

	Calculation	Office	Retail	Industrial	Warehouse	Self-Storage
Square Feet per Employee [1]	a	225	500	750	1,400	15,000
Employees per 1,000 Sq. Ft.	b = 1,000/a	4.44	2.00	1.33	0.71	0.07
Percent of Employees Forming Households [2]	c	60%	60%	60%	60%	60%
Households per 1,000 Sq. Ft.	d = b x c	2.65	1.19	0.80	0.43	0.04
Share of Households Moving into New Housing [3]	e	15%	15%	15%	15%	15%
Share of Households Moving into Existing Housing [3]	f = 1 - e	85%	85%	85%	85%	85%
Households Moving into Existing Housing per 1,000 Sq. Ft.	g = d x f	2.26	1.02	0.68	0.36	0.03
Share of Households with School Age Children Moving into Existing Housing and Replacing Households with No Children in the School System [2]	h	24%	24%	24%	24%	24%
Households Moving into Existing Housing and Adding Children to the School System per 1,000 Sq. Ft.	i = g x h	0.53	0.24	0.16	0.09	0.008
School Facilities Cost per Dwelling Unit [4]	j	\$42,441	\$42,441	\$42,441	\$42,441	\$42,441
School Facilities Cost Assigned to 1,000 Sq. Ft. Equivalent Dwelling Units	k = i x j	\$22,646	\$10,191	\$6,794	\$3,639	\$340
Cost per Sq. Ft.	l = k/1,000	\$22.65	\$10.19	\$6.79	\$3.64	\$0.34
Maximum Development Impact Fee per Sq. Ft.	m	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
Surplus/(Shortfall) per Sq. Ft.	n = m - l	(\$21.81)	(\$9.35)	(\$5.95)	(\$2.80)	\$0.50
<b>Recommended Fee</b>		<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.34</b>

[1] Source: San Diego Traffic Generators, 1990 (SANDAG) and EPS.

[2] From **Table A-1**.

[3] From **Table A-2**

[4] Based on the total single-family costs from **Tables 3, 4, 5 and 7**.



## 8. 2024 Development Impact Fees

### Residential Impacts

This Study calculates the cost of District facilities and the resulting fee for new residential construction based on Government Code Section 65995. This type of school impact fee was formerly known as the Stirling fee and is now known as a Level 1 fee.

Level 2 and Level 3 fees were authorized by Senate Bill (SB) 50 and Proposition 1A in 1988 and can be adopted as alternatives to the Level 1 fee. Level 2 fees are the fees allowed when the State School Facilities Program has available funds. Level 3 fees are allowed after the State is no longer apportioning projects because of a lack of State bond funds. To levy Level 2 or Level 3 fees, a school district must complete a School Facilities Needs Analysis (SFNA) using State cost standards in a strict formula, rather than a district's standards. Level 2 fees also must account for Mello-Roos CFD taxes and must be spent only on school facilities, not support facilities. Because the District has a great need for support facilities and actually will collect less in fees if the Mello-Roos CFD is included in the computation, the District has chosen to calculate the fees for TK-12 educational facilities and districtwide support facilities under the legal requirements for Level 1 fees.

Previous chapters reviewed the justification for updating the development impact fee calculation for the following factors:

- The need for additional portables at existing elementary schools.
- The need for additional classrooms at existing middle schools.
- Actual and projected State funding for schools.
- Costs for districtwide support facilities.

### Summary

**Table 10** shows that the total costs attributable to new residential development exceed the statutory limit for Level 1 fees of \$5.17 per square foot. Therefore, this Study recommends the District adopt a fee of \$5.17 per square foot for new residential development.

**Table 10. Estimated Residential Fee Summary**

		<b>Cost per Sq. Ft.</b>
<b>Residential Fee Summary</b>		
Elementary School Fee	[1]	\$16.75
Middle School Fee	[2]	\$0.49
High School Fee	[3]	\$0.00
Districtwide Support Services Fee	[4]	\$0.26
<b>Justified Fee</b>		<b>\$17.50</b>
<b>Maximum Fee Allowed by Statute</b>		<b>\$5.17</b>
<b>Recommended Residential Fee</b>		<b>\$5.17</b>
		<i>sum2</i>
[1] From <b>Table 3.</b>		
[2] From <b>Table 4.</b>		
[3] From <b>Table 5.</b>		
[4] From <b>Table 7.</b>		

## Nonresidential Impacts

As detailed earlier in this Study, nonresidential development impacts the District. With the exception of storage units, the District can assess the maximum statutory fee of \$0.84 per square foot for nonresidential development.

## Senior Housing Impacts

Age-restricted senior housing projects require residents to be 55 years old or older; therefore, school-aged children will not be generated directly by the project. Senior projects, however, do cause an increase in the need for support services, such as retail, travel, banking, healthcare, and entertainment. Additional workers come to the project to fill the jobs provided by the increased support services. The workers bring with them school-aged children. As with nonresidential projects, it can be stated that the senior housing project indirectly impacts school facilities. By law, development impact fees are limited to the maximum nonresidential fee, as long as they are justified by nexus requirements.

This impact may not occur immediately after construction of the senior units. As the senior community builds out, the need for the support services will occur over time. Because there is no ability to collect the fee at the time the school impact occurs after construction, the impact fee is being estimated before development and will be collected at the time the unit is constructed.

**Table 11** shows the senior housing fee justification for school facilities.

**Appendix A** includes supporting census and housing projection data used in the calculation. As mentioned above, senior housing generates the need for more services, which are filled by new employees. The senior housing impact is calculated by estimating the number of new jobs generated by one senior housing unit, then the subsequent number of new local households with school-aged children replacing existing households without school-aged children. This number of new households is multiplied by the facility costs caused by a new household to arrive at the school facilities cost caused by one new senior housing unit. This cost is converted to a cost per square foot.

The number of jobs generated by one senior housing unit on which this calculation was based was estimated using data from the Consumer Expenditure Survey from the United States Bureau of Labor Statistics and the Economic Census from the United States Census. The Consumer Expenditure Survey provides data for households at a variety of income levels, detailing the amounts that typical households spend on things like "Food at Home," "Apparel and Services," and "Vehicle Maintenance and Repairs." The household's typical expenditures were converted to the number of jobs created by their spending. The first step in this process is to determine how much of an industry's gross receipts are used to pay wages and employee compensation. EPS relied on data from the Economic Census,<sup>2</sup> which provide employment, gross sales, and payroll data by industry for the City. In certain instances, Rocklin data were not available for every Economic Census industry—in those cases, EPS relied on statewide Economic Census data for that industry.

To link the Economic Census data and the Consumer Expenditure Survey data, EPS made determinations as to the industries involved with expenditures in various categories. For example, purchases in the Consumer Expenditure Survey's "Food at Home" category likely would involve the Economic Census' "Food & Beverage Stores" industry. By contrast, purchases in the Consumer Expenditure

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<sup>2</sup> Note that the Consumer Expenditure Survey data are based on information current as of 2012. The latest data available for the Economic Census were published in 2007. Because the data sources were from different years, EPS converted the 2012 expenditures to 2007 dollars using the Consumer Price Index (CPI) for the San Francisco Metropolitan Statistical Area (MSA) from the Bureau of Labor Statistics.

**Table 11**  
**2024 Development Impact Fee Nexus Study**  
**Senior Housing Fee Costs**

<b>Category</b>	<b>Calculation</b>	<b>Per Senior Housing Unit</b>
Direct Employees Generated Per New Unit [1]	a	0.28
Share of Employees in Local Area [2]	b	16%
Percent of Employees forming Head of Household [3]	c	60%
New Households per Senior Unit	$d = a * b * c$	0.03
Share of Households moving into New Housing [3]	e	15%
Share of Households moving into Existing Housing	$f = 1 - e$	85%
New Households Moving into Existing Housing per New Senior Unit	$g = d * f$	0.02
Share of Households with School Age Children Moving Into Existing Housing Replacing Households with no Children in the School System [3]	h	24%
New Households Moving into Existing Housing adding Children to the School System per Senior Unit	$i = h * g$	0.01
School Facilities Cost per Dwelling Unit [4]	j	\$42,441
School Facilities Cost Caused by Senior Unit	$k = i * j$	\$235
Cost per Sq. Ft. assuming 1,000 Sq. Ft. Senior Unit	$l = k / 1000$	\$0.23
Maximum fee allowed by law	m	\$0.84
Surplus / (Shortfall) per Square Foot	$n = m - l$	\$0.61
<b>Recommended Fee</b>		<b>\$0.23</b>

[1] From **Table A-3**.

[2] 2018 ACS Census. See **Table A-1** for detail.

[3] See **Table A-1** for details.

[4] Based on **Table 9**.

Survey's "Entertainment Fees and Admissions" category was attributed to the Economic Census' "Arts, Entertainment, and Recreation" industry. Where more than one Economic Census category was attributable to a Consumer Expenditure Survey category, EPS estimated the proportion of expenditures associated with each Economic Census category.

After determining the amount of the household's expenditures that were used for employee wages, an estimation of the number of employees those aggregate wages represent is required. EPS calculated the number of workers supported by that spending using the average wage per worker (also from the Economic Census). **Table A-3** in **Appendix A** distinguishes between the typical incomes of workers in different types of retail stores (e.g., "food and beverage stores" versus "general merchandise stores"), rather than assuming all retail-sector workers earn the same income. However, the average wage is used for each subcategory of industry employment and represents a reasonable proxy for the range of incomes in that group: while some employees will have higher wages, others will have lower incomes.

To calculate the number of households supported by the expenditures of market-rate housing units, EPS estimated the employees' household formation rates. There was an average of approximately 1.67 workers per working household in the City.<sup>3</sup> This factor was used to estimate the number of households formed by the employees and the average total incomes of those households. This assumption implies the workers in a given household will have roughly equivalent pay per hour. While certainly there will often be some variation in wages per employee within a household, on average, this assumption is reasonable because it implies comparable levels of education and training among all workers in a household. Then the total jobs by industry were summed to obtain an estimated 0.17 total jobs created per unit.

It is important to note that the nonresidential fee does not pay for all of the nonresidential impact and has left a shortfall. This gap could, in part, be lessened by a fee imposed on senior housing. The calculated impact for age-restricted senior housing is less than the maximum allowable fee of \$0.84 per square foot; therefore, the District is justified in assessing up to \$0.23 per square foot of age-restricted senior housing development.

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<sup>3</sup> Workers per working household based on American Community Survey (ACS) Census data, current as of March 2016.

## **Summary of Recommended Development Impact Fees**

The total impact of new development on the District's future facility needs is greater than the maximum State-authorized development impact fees of \$5.17 per square foot of residential building, \$0.23 per square foot for senior housing, and \$0.84 per square foot of nonresidential building (except for self-storage units). Therefore, funding for TK-12 school facilities and support services required to serve future development in the District will come from a variety of sources.

## 9. Nexus Findings

This chapter presents the findings necessary to establish development impact fees in accordance with Government Code Section 66000 et seq. For each facility for which the District will levy a development impact fee, the findings must state (1) the purpose of the fee, (2) the use of the fee, (3) the relationship between the use of the fee and the type of development, (4) the relationship between the need for the facility and the type of project, and (5) the relationship between the amount of the fee and the cost or portion of cost attributed to new development. The specific findings for school facilities are presented below:

- **Purpose of fee:** Provide school and support facilities for students generated by new development in the District. The fee will be used to fund elementary school, middle school, high school, and districtwide support facilities for which there is no other reasonable funding source.
- **Use of fee:** Expansion and modernization of existing schools, construction of new schools, and provision of District support facilities necessary to provide adequate school facilities for students from new development.
- **Relationship between use of fee and type of development:** Development of new residential and nonresidential land uses will generate additional TK–12 students and the need for school facilities to house them. Because the projected number of TK–12 students exceed existing capacity, new facilities must be constructed. The fees will be used to fund new development’s share of necessary school facilities.
- **Relationship between need for facility and type of project:** Residential development will result in the direct increase of students in grades TK–12 to be served by the District, which will increase the total number of students that need to be served by the District. Because the District does not have capacity to serve all additional students adequately, new school facilities must be constructed to serve future additional students.
- **Relationship between amount of fee and cost of or portion of facility attributed to development on which fee is imposed:** As shown in this Study, the amount of new development’s impact fees is fully based on mitigating its share of new school facilities. Fees for new development are commensurate with the cost of new school construction.
- **Establish a separate account:** The District has established a separate capital facilities account as required by Government Code 66006. All interest revenue also will be deposited in this account. The monies in this account will be expended only for the purpose for which the fees were collected. The District must make specific information about the account available 180 days after the end of each fiscal year.

## 10. California Environmental Quality Act

California Code of Regulations, Title 14, Division 6, Chapter 3, Article 18, Section 15273(a)(4) exempts the establishment or modification of charges by public agencies, which the public agency finds are for the purpose of obtaining funds for capital projects necessary to maintain service in existing service areas.

Furthermore, Section 15273(c) requires that “the public agency shall incorporate written findings in the record of any proceeding in which an exemption under this section is claimed setting forth with specificity the basis for the claim of exemption.”

This Study provides evidence necessary to make the finding that development impact fees are required to provide funds for capital improvement projects to provide school facilities in the District. Therefore, this Study provides the findings and basis for the claim of exemption.

The California Environmental Quality Act Notice of Exemption is found in **Appendix B**.





APPENDICES:

Appendix A: Support Tables for  
Nonresidential Costs

Appendix B: California Environmental  
Quality Act Notice of Exemption





## APPENDIX A:

### Support Tables for Nonresidential Costs

Table A-1	2020 ACS—City of Rocklin .....	A-1
Table A-2	Households Moving into Existing and New Homes.....	A-2
Table A-3	Household Expenditures and Employment Generation (3 pages).....	A-3

**Table A-1**  
**2024 Development Impact Fee Nexus Study**  
**2020 Census - City of Rocklin**

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Total occupied households	a	26,018
Total households with children	b	9,783
Percentage of households with children	$c = b / a$	38%
Percentage of households without children	$d = 1 - c$	62%
Probability of household with children moving into house where previous residents had no children	$e = c \times d$	24%

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Employed residents per household [1]	f	1.67
Percent of Employees Forming Households	$g = 1/f$	60%

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Source: 2020 US Census

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Total employees	h	22,279
Employees working in the city of residence	i	3,621
Percentage of employees who work in city of residence	$j = i/h$	16%

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Source: Department of Finance. US Census On the Map, California EDD

[1] From **Table A-3**.

**Table A-2**  
**2020 Development Impact Fee Nexus Study**  
**Households Moving into Existing and New Homes**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Existing homes [1]	14,421	14,996	16,440	17,700	19,175	19,679	19,924	20,366	21,036	21,216	22,010	22,287	22,372	22,502	22,617	22,862	23,272	24,155	25,010	25,945	26,342	26,631	26,776	27,106
New homes [1]	n/a	575	1,444	1,260	1,475	504	245	442	670	180	794	277	85	130	115	245	410	883	855	935	397	289	145	330
Existing turnover - 5% [2]	721	750	822	885	959	984	996	1,018	1,052	1,061	1,101	1,114	1,119	1,125	1,131	1,143	1,164	1,208	1,251	1,297	1,317	1,332	1,339	1,355
Total households moves	n/a	1,325	2,266	2,145	2,434	1,488	1,241	1,460	1,722	1,241	1,895	1,391	1,204	1,255	1,246	1,388	1,574	2,091	2,106	2,232	1,714	1,621	1,484	1,685
Percentage of household moves into existing vs. new homes:																								
% Existing	n/a	57%	36%	41%	39%	66%	80%	70%	61%	85%	58%	80%	93%	90%	91%	82%	74%	58%	59%	58%	77%	82%	90%	80%
% New	n/a	43%	64%	59%	61%	34%	20%	30%	39%	15%	42%	20%	7%	10%	9%	18%	26%	42%	41%	42%	23%	18%	10%	20%
																						<b>2022-23 average</b>		
																						% Existing		<b>85%</b>
																						% New		<b>15%</b>

[1] Source: Department of Finance

**Table A-3**  
**2024 Development Impact Fee Nexus Study**  
**Household Expenditures and Employment Generation**

Item	% of Household Income Spent per Category [1]	% of Category Expenditure per Type of Business [2]	2016 Expenditures [3]	2012 Expenditures [4]	2012 Expenditures per 1000 Households	Gross Receipts to Wages	2012 Total Wages	2012 Avg. Wage	# of Workers	Workers/ HH [5]	Total Worker HH	2012 Avg. Worker HH Income
<i>Calculation</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e = d * 1000</i>	<i>f</i>	<i>g = e / f</i>	<i>h</i>	<i>i = g / h</i>	<i>j</i>	<i>k = i / j</i>	<i>l = h * j</i>
<b>Food at Home [6]</b>	8.2%	100%	\$7,028	\$6,324								
Food & Beverage Stores		100%	\$7,028	\$6,324	\$6,323,827	10.04	\$629,882	\$29,331	21	1.67	13	\$49,113
<b>Food Away From Home</b>	5.3%	100%	\$4,662	\$4,194								
Food Services and Drinking Places		100%	\$4,662	\$4,194	\$4,194,341	3.38	\$1,239,810	\$15,096	82	1.67	49	\$25,277
<b>Alcoholic Beverages</b>	0.7%	100%	\$0	\$0								
Food & Beverage Stores		50%	\$0	\$0	\$0	10.04	\$0	\$29,331	0	1.67	0	\$49,113
Food Services and Drinking Places		50%	\$0	\$0	\$0	3.38	\$0	\$15,096	0	1.67	0	\$25,277
<b>Housing Maintenance, Repairs, Insurance, Other expenses</b>	2.5%	100%	\$2,090	\$1,881								
Personal and Household Goods Repair and Maintenance [7]		45%	\$941	\$846	\$846,408	4.00	\$211,497	\$28,341	7	1.67	4	\$47,454
Building Material and Garden Equipment and Supplies Dealer		45%	\$941	\$846	\$846,408	7.33	\$115,547	\$33,968	3	1.67	2	\$56,877
Real Estate and Rental and Leasing		10%	\$209	\$188	\$188,091	4.35	\$43,213	\$44,857	1	1.67	1	\$75,110
<b>Fuel oil and Other fuels [8]</b>	0.2%	100%	\$157	\$141								
Nonstore Retailers		100%	\$157	\$141	\$140,861	10.34	\$13,626	\$45,000	0	1.67	0	\$75,349
<b>Water and Other Public Services [8]</b>	1.1%	100%	\$910	\$819								
Waste Management and Remediation Services [7]		100%	\$910	\$819	\$818,651	4.07	\$201,085	\$46,051	4	1.67	3	\$77,109
<b>Household Operations Personal Services</b>	0.5%	100%	\$379	\$341								
Nursing and Residential Care Facilities [7]		40%	\$152	\$137	\$136,552	2.50	\$54,642	\$27,624	2	1.67	1	\$46,254
Social Assistance [7]		60%	\$228	\$205	\$204,828	2.84	\$72,241	\$24,279	3	1.67	2	\$40,653
<b>Household Operations Other Household Expenses</b>	1.6%	100%	\$1,304	\$1,173								
Services to Buildings and Dwellings		100%	\$1,304	\$1,173	\$1,173,289	2.72	\$430,591	\$25,530	17	1.67	10	\$42,747
<b>Housekeeping Supplies</b>	1.3%	100%	\$1,100	\$989								
Building Materials and Garden Equipment and Supplies Dealers		10%	\$110	\$99	\$98,934	7.33	\$13,506	\$33,968	0	1.67	0	\$56,877
Food & Beverage Stores		35%	\$385	\$346	\$346,269	10.04	\$34,490	\$29,331	1	1.67	1	\$49,113
General Merchandise [7]		35%	\$385	\$346	\$346,269	12.40	\$27,914	\$22,345	1	1.67	1	\$37,415
Miscellaneous Store Retailers [7]		20%	\$220	\$198	\$197,868	7.22	\$27,393	\$22,021	1	1.67	1	\$36,872

[1] Percentage of income spent per category is based on the 2016 Consumer Expenditure Survey data for households at the median income level for seniors. Note that the sum of the categories included in this analysis is well below the total expenditures of households at this income level, and thus represent a conservative estimate of job creation and housing impacts. Expenditure categories not incorporated because of data constraints include taxes, housing and lodging, most utilities, tobacco, health insurance, personal/life insurance, cash contributions, and financing charges.

[2] Where multiple business types are likely to provide goods and services in the expenditure category, EPS has estimated the proportion accruing to each business type.

[3] 2016 expenditures are based on the estimated household income distributed based on the percent of income spent per the 2016 U.S. Consumer Expenditure Survey.

[4] 2016 expenditures converted to 2012 dollars using the CPI for the San Francisco MSA from the BLS.

[5] Based on ACS data current as of 02/26/2018.

[6] Half of the expenditures in the "Alcoholic Beverages" category of the Consumer Expenditure Survey is included in "Food At Home" and the remaining half is included in "Food Away From Home".

[7] Rocklin data not available from 2012 Economic Census. Gross receipts to wages and 2012 average wage thus based on Placer County or statewide data.

[8] Part of the Utilities, Fuels, and Public Services category, which also includes natural gas, electricity, and telephone services. Natural gas, electricity, and telephone services not estimated because data was not available in the 2012 Economic Census.

**Table A-3**  
**2024 Development Impact Fee Nexus Study**  
**Household Expenditures and Employment Generation**

Item	% of Household Income Spent per Category [1]	% of Category Expenditure per Type of Business [2]	2016 Expenditures [3]	2012 Expenditures [4]	2012 Expenditures per 1000 Households	Gross Receipts to Wages	2012 Total Wages	2012 Avg. Wage	# of Workers	Workers/ HH [5]	Total Worker HH	2012 Avg. Worker HH Income
<i>Calculation</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e = d * 1000</i>	<i>f</i>	<i>g = e / f</i>	<i>h</i>	<i>i = g / h</i>	<i>j</i>	<i>k = i / j</i>	<i>l = h * j</i>
<b>Household Furnishings and Equipment</b>	3.1%	100%	\$2,582	\$2,323								
Furniture and Home Furnishings Stores		40%	\$1,033	\$929	\$929,351	9.03	\$102,886	\$43,468	2	1.67	1	\$72,784
Electronics and Appliance Stores		40%	\$1,033	\$929	\$929,351	4.12	\$225,580	\$48,754	5	1.67	3	\$81,636
General Merchandise Stores [7]		10%	\$258	\$232	\$232,338	12.40	\$18,730	\$22,345	1	1.67	1	\$37,415
Miscellaneous Store Retailers [7]		10%	\$258	\$232	\$232,338	7.22	\$32,165	\$22,021	1	1.67	1	\$36,872
<b>Apparel and Services</b>	3.2%	100%	\$2,604	\$2,343								
Clothing and Clothing Accessories Stores		40%	\$1,042	\$937	\$937,305	7.95	\$117,862	\$9,959	12	1.67	7	\$16,675
General Merchandise		40%	\$1,042	\$937	\$937,305	12.40	\$75,559	\$22,345	3	1.67	2	\$37,415
Miscellaneous Store Retailers		10%	\$260	\$234	\$234,326	7.22	\$32,440	\$22,021	1	1.67	1	\$36,872
Personal and Household Goods Repair and Maintenance [7]		5%	\$130	\$117	\$117,163	4.00	\$29,276	\$28,341	1	1.67	1	\$47,454
Dry Cleaning and Laundry Services [7]		5%	\$130	\$117	\$117,163	3.31	\$35,379	\$26,707	1	1.67	1	\$44,719
<b>Vehicle Purchases (net outlay)</b>	7.0%	100%	\$5,710	\$5,137								
Motor Vehicle and Parts Dealers		100%	\$5,710	\$5,137	\$5,137,281	10.65	\$482,404	\$51,185	9	1.67	6	\$85,706
<b>Gasoline and motor oil</b>	4.1%	100%	\$3,356	\$3,019								
Gasoline Stations		100%	\$3,356	\$3,019	\$3,019,395	50.21	\$60,134	\$19,351	3	1.67	2	\$32,402
<b>Vehicle Maintenance and Repairs</b>	1.6%	100%	\$1,333	\$1,200								
Repair and Maintenance		100%	\$1,333	\$1,200	\$1,199,804	3.64	\$329,646	\$29,742	11	1.67	7	\$49,800
<b>Medical Services</b>	1.5%	100%	\$1,208	\$1,087								
Ambulatory Health Care Services		40%	\$483	\$435	\$434,846	2.98	\$145,991	\$39,417	4	1.67	2	\$66,001
General Medical and Surgical Hospitals [7]		30%	\$362	\$326	\$326,134	2.91	\$112,117	\$68,845	2	1.67	1	\$115,275
Nursing and Residential Care Facilities [7]		30%	\$362	\$326	\$326,134	2.50	\$130,505	\$27,624	5	1.67	3	\$46,254
<b>Drugs</b>	1.0%	100%	\$812	\$731								
Health and Personal Care Stores		100%	\$812	\$731	\$730,820	9.43	\$77,476	\$29,099	3	1.67	2	\$48,724
<b>Medical Supplies</b>	0.2%	100%	\$182	\$164								
Health and Personal Care Stores		100%	\$182	\$164	\$164,062	9.43	\$17,393	\$29,099	1	1.67	0	\$48,724
<b>Entertainment Fees and Admissions</b>	0.7%	100%	\$560	\$504								
Arts, Entertainment, & Recreation [7]		100%	\$560	\$504	\$503,785	3.65	\$138,024	\$14,350	10	1.67	6	\$24,029

[1] Percentage of income spent per category is based on the 2016 Consumer Expenditure Survey data for households at the median income level for seniors. Note that the sum of the categories included in this analysis is well below the total expenditures of households at this income level, and thus represent a conservative estimate of job creation and housing impacts. Expenditure categories not incorporated because of data constraints include taxes, housing and lodging, most utilities, tobacco, health insurance, personal/life insurance, cash contributions, and financing charges.

[2] Where multiple business types are likely to provide goods and services in the expenditure category, EPS has estimated the proportion accruing to each business type.

[3] 2016 expenditures are based on the estimated household income distributed based on the percent of income spent per the 2016 U.S. Consumer Expenditure Survey.

[4] 2016 expenditures converted to 2012 dollars using the CPI for the San Francisco MSA from the BLS.

[5] Based on ACS data current as of 02/26/2018.

[6] Half of the expenditures in the "Alcoholic Beverages" category of the Consumer Expenditure Survey is included in "Food At Home" and the remaining half is included in "Food Away From Home".

[7] Rocklin data not available from 2012 Economic Census. Gross receipts to wages and 2012 average wage thus based on Placer County or statewide data.

[8] Part of the Utilities, Fuels, and Public Services category, which also includes natural gas, electricity, and telephone services. Natural gas, electricity, and telephone services not estimated because data was not available in the 2012 Economic Census.

**Table A-3**  
**2024 Development Impact Fee Nexus Study**  
**Household Expenditures and Employment Generation**

Item	% of Household Income Spent per Category [1]	% of Category Expenditure per Type of Business [2]	2016 Expenditures [3]	2012 Expenditures [4]	2012 Expenditures per 1000 Households	Gross Receipts to Wages	2012 Total Wages	2012 Avg. Wage	# of Workers	Workers/ HH [5]	Total Worker HH	2012 Avg. Worker HH Income
<i>Calculation</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e = d * 1000</i>	<i>f</i>	<i>g = e / f</i>	<i>h</i>	<i>i = g / h</i>	<i>j</i>	<i>k = i / j</i>	<i>l = h * j</i>
<b>Entertainment Audio and Visual Equipment and Services</b>	2.2%	100%	\$1,812	\$1,631								
Electronics and Appliance Stores		100%	\$1,812	\$1,631	\$1,630,672	4.12	\$395,811	\$48,754	8	1.67	5	\$81,636
<b>Entertainment Pets, Toys, Hobbies, and Playground Equip.</b>	1.1%	100%	\$943	\$848								
Sporting Goods, Hobby, and Musical Instrument Stores		40%	\$377	\$339	\$339,392	12.84	\$26,439	\$19,622	1	1.67	1	\$32,855
Miscellaneous Store Retailers		40%	\$377	\$339	\$339,392	7.22	\$46,985	\$22,021	2	1.67	1	\$36,872
Veterinary Services [7]		20%	\$189	\$170	\$169,696	2.94	\$57,788	\$34,911	2	1.67	1	\$58,455
<b>Other Entertainment Supplies, Equipment, and Services</b>	0.4%	100%	\$330	\$297								
Sporting Goods, Hobby, and Musical Instrument Stores		85%	\$280	\$252	\$252,141	12.84	\$19,642	\$19,622	1	1.67	1	\$32,855
Photographic Services [7]		15%	\$49	\$44	\$44,495	4.40	\$10,111	\$24,707	0	1.67	0	\$41,370
<b>Personal Care Products and Services</b>	1.2%	100%	\$982	\$883								
Unspecified Retail		50%	\$491	\$442	\$441,640	10.34	\$42,732	\$32,678	1	1.67	1	\$54,717
Personal Care Services		50%	\$491	\$442	\$441,640	2.57	\$171,824	\$14,589	12	1.67	7	\$24,427
<b>Reading</b>	0.2%	100%	\$193	\$174								
Sporting Goods, Hobby, and Musical Instrument Stores		100%	\$193	\$174	\$174,005	12.84	\$13,555	\$19,622	1	1.67	0	\$32,855
<b>Education</b>	1.1%	100%	\$891	\$802								
Educational Services		100%	\$891	\$802	\$802,079	2.30	\$349,309	\$17,280	20	1.67	12	\$28,933
<b>Tobacco Products and Smoking Supplies</b>	0.8%	100%	\$683	\$615								
Unspecified Retail		100%	\$683	\$615	\$614,816	10.34	\$59,489	\$32,678	2	1.67	1	\$54,717
<b>Miscellaneous [9]</b>	2.3%	100%	\$1,871	\$1,684								
Accounting [7]		25%	\$468	\$421	\$420,926	2.98	\$141,079	\$37,088	4	1.67	2	\$62,101
Architectural, Engineering, and Related [10]		25%	\$468	\$421	\$420,926	3.50	\$120,127	\$59,500	2	1.67	1	\$99,628
Specialized Design Services [7]		25%	\$468	\$421	\$420,926	3.29	\$128,135	\$60,488	2	1.67	1	\$101,283
Death Care Services [7]		25%	\$468	\$421	\$420,926	3.65	\$115,292	\$28,255	4	1.67	2	\$47,311
<b>Total per 1,000 Households</b>									<b>283</b>		<b>169</b>	
<b>Total per Household</b>									<b>0.28</b>		<b>0.17</b>	

Source: 2016 Consumer Expenditure Survey, U.S. Bureau of Labor Statistics; 2012 Economic Census, U.S. Census Bureau; Census 2019; Economic & Planning Systems, Inc.

- [1] Percentage of income spent per category is based on the 2016 Consumer Expenditure Survey data for households at the median income level for seniors. Note that the sum of the categories included in this analysis is well below the total expenditures of households at this income level, and thus represent a conservative estimate of job creation and housing impacts. Expenditure categories not incorporated because of data constraints include taxes, housing and lodging, most utilities, tobacco, health insurance, personal/life insurance, cash contributions, and financing charges.
- [2] Where multiple business types are likely to provide goods and services in the expenditure category, EPS has estimated the proportion accruing to each business type.
- [3] 2016 expenditures are based on the estimated household income distributed based on the percent of income spent per the 2016 U.S. Consumer Expenditure Survey.
- [4] 2016 expenditures converted to 2012 dollars using the CPI for the San Francisco MSA from the BLS.
- [5] Based on ACS data current as of 02/26/2018.
- [6] Half of the expenditures in the "Alcoholic Beverages" category of the Consumer Expenditure Survey is included in "Food At Home" and the remaining half is included in "Food Away From Home".
- [7] Rocklin data not available from 2012 Economic Census. Gross receipts to wages and 2012 average wage thus based on Placer County or statewide data.
- [8] Part of the Utilities, Fuels, and Public Services category, which also includes natural gas, electricity, and telephone services. Natural gas, electricity, and telephone services not estimated because data was not available in the 2012 Economic Census.
- [9] Miscellaneous also includes legal services. However, legal services are not estimated because data was not available in the 2007 Economic Census.
- [10] Note that average salary reported for architecture, engineering and related industries reflects the full range of employees within the industry, not solely professional and technical staff.

**APPENDIX B:**  
California Environmental  
Quality Act Notice of Exemption





**Exempt from recording fees  
pursuant to Government  
Code Sections 6103 and 27383.**

WHEN RECORDED, RETURN TO:

**Rocklin School District**  
2615 Sierra Meadows Drive  
Rocklin, CA 95677

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**NOTICE OF EXEMPTION**

To:  **Office of Planning and Research**  
P.O. Box 3044  
Sacramento, CA 95812-3044

From: **Rocklin Unified School District**  
2615 Sierra Meadows Drive  
Rocklin, CA 95677

**County Clerk**  
County of Placer  
175 Fulweiler Avenue  
Auburn CA 95603

Project Title: **Development Impact Fees**

Project Location—Specific: **Rocklin Unified School District**

Project Location—City: **Rocklin** Project Location—County: **Placer**

Description of Project:

**Development impact fees to generate funding for capital projects.**

Name of Public Agency Approving Project: **Rocklin Unified School District**

Name of Person or Agency Carrying Out Project: **Rocklin Unified School District**

Exempt Status: (Check One)

Ministerial (Sec. 21080(b)(1); 15268);

Declared Emergency (Sec. 21080(b)(3); 15269(a));

Emergency Project (Sec. 21080(b)(4); 15269(b)(c));

Categorical Exemption. State type and section number: \_\_\_\_\_

Statutory Exemption: **Sec. 15273(a)(4)**

Fees per Government Code 65995.6 (g)

Reasons why project is exempt:

**These fees are for capital facility projects within Rocklin Unified School District.**

Lead Agency Contact person: **Craig Rouse** Area Code Telephone Ext. **(916) 630-3188**

If filed by applicant.

1. Attach certified document of exemption finding.

2. Has a Notice of Exemption been filed by the public agency approving the project?  Yes  No

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: **Senior Director of Facilities and Operations**

Signed by Lead Agency

Date received for filing at OPR: \_\_\_\_\_

Signed by Applicant

## CERTIFIED DOCUMENT OF EXEMPTION FINDING

By adopting this Study, the Rocklin Unified School District (District) hereby makes the finding that the development impact fees adopted by the District are Statutorily Exempt from the California Environmental Quality Act.

California Code of Regulations, Title 14, Division 6, Chapter 3, Article 18, Section 15273(a)(4) exempts the establishment or modification of charges by public agencies that the public agency finds are for the purpose of obtaining funds for capital projects necessary to maintain service in existing service areas.

The development impact fees adopted by this District are required to provide funds for capital improvement projects to provide school facilities in the District.

Approved by the Rocklin Unified School District Board of Education on \_\_\_\_\_.

Certified:

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Date