

Latrobe School District

Developer Fee Justification Report

Prepared for

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SECTION A

INTRODUCTION AND SUMMARY OF FINDINGS

1. INTRODUCTION

Pursuant to Education Code Section 17620 and Government Code Section 65995, the Board of Trustees of the Latrobe School District is authorized to levy school facilities fees against new residential and commercial/industrial development within the boundaries of the District. Prior to levying such fees, the District makes the necessary findings as set forth in Education Code Section 17620, et. seq., Government Code Section 65995 and Government Code Section 66001, et. seq. The levied fees within the District must be shared with El Dorado Union High School District, so that the combined fee does not exceed the maximum statutory school fees. For its share, the District currently collects \$1.60 per square foot for residential development and \$0.22 per square foot for commercial/industrial development.

On January 30, 2008, the State Allocation Board increased the amount of the maximum statutory school fees from \$2.63 to \$2.97 per square foot of residential construction and from \$0.42 to \$0.47 per square foot of commercial/industrial construction. As explained in further detail herein, the District is fully justified in collecting the maximum statutory school fees.

This Developer Fee Justification Report for New Residential, Commercial and Industrial Development ("Report") presents the information and analysis necessary to demonstrate that the Latrobe School District ("District") is justified in collecting school facilities fees for new residential and commercial/industrial development in accordance with Education Code Sections 17620, et. seq., Government Code Section 65995 and Government Code Section 66001, et. seq.

This Report is organized into six sections:

- Section A provides an introduction and summary of findings;
- Section B discusses development activity and potential growth within the District;
- Section C presents the District's enrollment projections and student yield factors and projects the number of students generated by new development;
- Section D discusses the District's existing facilities capacity, the District's plans for new facilities, and the cost of new facilities needed to accommodate students from new development;
- Section E analyzes the impact of new residential development and calculates the residential fees for single family and multiple family development; and
- Section F analyzes the impact of new commercial/industrial development and calculates the commercial/industrial fees by category of development.

2. SUMMARY OF FINDINGS

As required by the Mitigation Fee Act, specifically, Government Code Section 66001, the District must address the following items:

- (1) Identify purpose of the fee;
- (2) Identify the use of the fee;
- (3) Determine a reasonable relationship between the fee's use and type of development;
- (4) Determine a reasonable relationship between need for school facilities and type of development.

The findings in this Report support that the District is justified in collecting statutory school fees for both residential and commercial/industrial development as set forth in Education Code Section 17620, et. seq., and Government Code Section 65995 (b)(1) and (2).

a. New residential and commercial/industrial development relates directly to the need for school facilities in the District.

- Based upon past development activity and anticipated new development activity, an additional 240 single family units, no multiple family units, and approximately 29,100 square feet of commercial/industrial development will be constructed in the District by the year 2017 (see Section B).
- Students will be generated by new residential and commercial/industrial development. Single family residential development generates an average of 0.345 grades K-8 students per unit (see Section C). An average of 0.223 grades K-8 students are generated by each multiple family unit. Commercial and industrial development generates between 0.0029 and 0.2160 students per 1,000 square feet, depending on the category of development (see Section F).
- New development will generate approximately 8 grades K-8 students per year, based on enrollment projections (see Section C). By the year 2017 new development will have generated 82 grades K-8 students.

b. The District needs additional school facilities to accommodate students from new development.

- The District currently has facilities capacity to house existing grades K-8 students (see Section D).
- Each year, new development will generate approximately 8 grades K-8 students. By the year 2017, the District will need additional facilities for approximately 59 grades K-8 students. (see Sections C and D).

-
- The construction of additions to existing school sites will be required to accommodate projected students from new development (see Section D).

c. The amount of fees charged is not only reasonably related to the amount of need attributable to new development projects, but the fees fall substantially short of funding the cost of new school facilities needed for students from new development.

- The residential fees per square foot justified by this Report to fully fund the cost of providing school facilities to students from new residential development are as follows (see Section E):

Single Family Residential Units	\$2.59
Multiple Family Residential Units	\$2.59

- The levied fee with the District must be shared with El Dorado Union High School District, so that the combined fee does not exceed the maximum statutory school fee. For it's share, the residential fees justified by this report exceed the maximum statutory amount of \$1.81 per square foot authorized under Government Code Section 65995 (b)(1). The statutory school fee permitted under Government Code Section 65995, therefore, falls substantially short of funding the full cost of providing school facilities to students from new residential development within the District.
- A fee on commercial and industrial development may be charged as a supplement to the residential fee if the residential fee does not cover the cost of providing school facilities to students from new development (see Section F). The justifiable fees for commercial/industrial development by category are presented in Section F. The levied fee within the District must be shared with El Dorado Union High School District, so that the combined fee does not exceed the maximum statutory school fee. For it's share, the justifiable fee in all categories of development, except self-storage, exceeds the statutory maximum of \$0.29 per square foot, as authorized by Government Code Section 65995 (b)(2).

SECTION B

DEVELOPMENT ACTIVITY

1. INTRODUCTION

Residential development is a primary cause of increased enrollment within a school district. Commercial/industrial development can also cause increased enrollment by bringing employees to the district who have children that need to be housed in the district's schools. In order to justify the imposition of school facility fees on new residential and commercial/industrial development in the district, one must demonstrate historical residential and commercial/industrial development activity in the district and continued development in the future.

2. LOCATION AND GENERAL DESCRIPTION OF THE DISTRICT

The Latrobe School District encompasses approximately 35 square miles in the southwest corner of El Dorado County and lies in the unincorporated area of El Dorado County. The District is located approximately twenty miles east of Sacramento along the rapidly growing Highway 50 corridor. This District is bordered by the Buckeye Union School District to the north, Mother Lode Union School District to the east, Amador County Schools to the south, and the Sacramento County line on the west.

The District has a K-8 enrollment of 197 students (2007 CBEDS) and operates two schools, Latrobe School (K-3) and Miller's Hill School (4-8). High school aged students attend schools operated by the El Dorado Union High School District.

3. DEVELOPMENT ACTIVITY AND POTENTIAL GROWTH

a. Residential Development

Residential development activity in the District between January 1, 2003 and December 31, 2007 is shown on Table B-1. Table B-1 indicates that developer fees were paid for 119 single family residential units and no multiple family units. This is an average of 24 single family units and no multiple family units per year. The District appears to have had consistently steady single family residential development during the past five years.

Within the District boundaries land is available for future development. As of April 2008, El Dorado County has approved 151 future new residential units through approved tentative maps. In addition, there are 304 vacant residential lots within the District boundaries.

TABLE B-1

**Latrobe School District
Residential Development 2003-2007**

Year	Single Family Units	Multiple Family Units
2003	34	0
2004	23	0
2005	22	0
2006	24	0
2007	16	0
Total	119	0
<i>5-year Average</i>	<i>24</i>	<i>0</i>

Source: El Dorado County Superintendent of Schools, Developer Fee Records, 2003-2007

b. Commercial/Industrial Development

Substantial recent commercial/industrial development has occurred in the District over the past five years. Table B-2 shows that between January 1, 2003 and December 31, 2007, developer fees were paid for 14,550 square feet of commercial/industrial development. The average yearly amount of commercial/industrial development during the five-year period was 2,910 square feet. Since the El Dorado Hills Business Park is located within the District and planned communities are within the District's boundaries, commercial and industrial development can be expected in the future.

TABLE B-2

**Latrobe School District
Commercial/Industrial Development 2003-2007**

Year	Square Footage
2003	0
2004	1,500
2005	0
2006	13,050
2007	0
Total	14,550
<i>5-year Average</i>	<i>2,910</i>

Source: El Dorado County Superintendent of Schools, Developer Fee Records, 2003-2007

c. Projected New Development Growth

Projections for residential development from 2008 to 2017 are presented in Table B-3. The projections are cumulative in that they include the units projected in previous years. Table B-3 projects that a total of 240 single family units and 0 multi-family units will be constructed during the next ten years.

The single family and multiple family units in Table B-3 are based on a yearly total of 24 single family units and 0 multiple family units, which was the annual average from 2003 through 2007. These projections are considered to be reasonable due to the development potential in the District.

TABLE B-3
Latrobe School District
Cumulative Projected Residential Development*

Year	Single Family	Multiple Family
2008	24	0
2009	48	0
2010	72	0
2011	96	0
2012	120	0
2013	144	0
2014	168	0
2015	192	0
2016	216	0
2017	240	0

*The number of units shown each year are cumulative and include units projected for all previous years.
Source: Williams & Associates, 2008

Based upon the District's developer fee collection records, commercial/industrial development within the District averaged 2,910 square feet during the past five years. With this history of development activity and projected new housing units, the District can anticipate future commercial/industrial development over the next ten years similar to the past five years or approximately 29,100 square feet of commercial/industrial development.

SECTION C

ENROLLMENT PROJECTIONS AND STUDENT YIELD FACTORS

1. INTRODUCTION

This section will present enrollment projections for the District, student yield factors by grade level and housing type, and an estimate of the number of students generated by new development.

2. ENROLLMENT PROJECTIONS

Table C-1 shows the District's enrollment projections through the year 2017. As indicated by the table, the District's enrollment is projected to increase from the current 197 to 242 by the year 2017, an increase of 45 students.

TABLE C-1

**Latrobe School District
Enrollment Projections**

Year	Grades K-3	Grades 4-8	Total
2008	81	116	197
2009	82	125	207
2010	86	129	215
2011	87	137	224
2012	87	146	233
2013	87	149	236
2014	87	150	237
2015	87	154	241
2016	87	155	242
2017	87	155	242

Source: Williams & Associates, 2008

Several methodologies were used to arrive at the projections, including (1) basing the projections on historical District growth rates; (2) by preparing District cohort survival projections; and (3) reviewing the future new housing developments within the District's boundaries. This results in the development of projections for planning purposes as shown in Table C-1.

3. STUDENT YIELD FACTORS

Student yield factors indicate the average number of students (or fraction of a student) that are generated by a housing unit. The student generation factors for new single family residential units were determined using an address-match methodology in which the address list for all single family residential units constructed in the District between January 1, 2003 and December 31, 2007 were matched with the addresses of all enrolled students. The number of matched students were divided by the number of single family units to determine the student generation factors.

The single family residential unit list was compiled using El Dorado County Superintendent of Schools' listing of new residential building permits issued within the Latrobe School District boundaries. A total of 119 single family units were identified, the District then matched the residential database to the District's student enrollment database and identified 41 address matches resulting in the student generation factor for single family residential units of 0.345.

To identify the number of students anticipated to be generated by new multiple family residential units, a student yield factor of 0.223 is being utilized for this report. This yield factor is based on a student yield factor identified in a study conducted by the El Dorado County Superintendent of Schools in October 1991. This is the most readily available data at this time. Table C-2 presents a breakdown of student yield factors by grade level.

TABLE C-2

**Latrobe School District
Student Yield Factors**

School Level	Single Family Residential Units	Multiple Family Residential Units
K-3	0.168	0.094
4-8	0.177	0.129
Total	0.345	0.223

Source: Latrobe School District, 2008; El Dorado County Superintendent of Schools, 1991

4. STUDENTS GENERATED BY NEW RESIDENTIAL DEVELOPMENT

The number of students generated by new development can be estimated by multiplying the student yield factors by the estimated number of new dwelling units to be constructed within the District. Table C-3 estimates the number of students generated by new development by grade level based on the number of projected future residential units to be developed, as outlined in Section B.

TABLE C-3

**Latrobe School District
Students Generated by New Residential Development**

Year	Grades K-3	Grades 4-8	Total
2008	4	4	8
2009	8	8	16
2010	12	13	25
2011	16	17	33
2012	20	21	41
2013	24	25	49
2014	28	30	58
2015	32	34	66
2016	36	38	74
2017	40	42	82

Source: Williams & Associates, 2008

Table C-3 indicates that 40 grades K-3 students, and 42 grades 4-8 students, for a total of 82 K-8 students will be generated by new residential development from 2008 to 2017.

SECTION D

SCHOOL FACILITIES CAPACITY AND COST

1. INTRODUCTION

This section will discuss the capacity of the District's existing facilities to accommodate students generated from new development and the District's plans for new facilities. It also determines the cost of new facilities necessary to accommodate students from new development.

2. EXISTING FACILITIES CAPACITY

Table D-1 shows the capacity of the District's existing facilities by grade level, the District's 2007 CBEDS enrollment and whether any capacity exists to serve students from new development. The District's school building capacity was determined to be 80 for grades K-3 and 140 for grades 4-8. Based upon Table D-1, the District does have some capacity for additional K-8 students.

TABLE D-1

**Latrobe School District
Enrollment versus Capacity**

Grade	2007 Enrollment	Existing Capacity	Available Capacity
K-3	78	80	2
4-8	119	140	21
Total	197	220	23

Source: Latrobe School District, 2008

3. FACILITIES NEEDED FOR FUTURE DEVELOPMENT

The enrollment projected by 2017 from planned development as identified in Section C, Table C-3, and summarized in Table D-2, shows a shortfall in student housing capacity of 38 (K-3) and 21 (4-8) students, for a total of 59 (K-8) students.

TABLE D-2

**Latrobe School District
Students from Future Development versus Available Capacity**

Grade	Students from Future Developments	Available Capacity	Unhoused Students
K-3	40	2	38
4-8	42	21	21
Total	82	23	59

Source: Latrobe School District, 2008; Williams & Associates, 2008

4. PLANNED FACILITIES

To accommodate the enrollment projected in Section C, the District is planning to construct additions to the existing schools and the District will continue to provide interim housing as needed. Table D-3 presents a list of planned facilities including capacity, proposed construction completion dates, and estimated costs.

TABLE D-3

**Latrobe School District
Planned School Facilities**

School	Additional Capacity	Anticipated Completion Date	Estimated Cost	Existing Funding
Additions to Existing Schools	59	unknown	\$1,197,787	unknown
Interim Housing, parking areas, playfields, hardcourt play areas		on-going		\$0
Total	59		\$1,197,787	

Source: Latrobe School District, 2008

The interim housing cost per unit is approximately \$100,000.

The parking area cost is approximately \$60,000 per 10 cars.

The playfield cost is approximately \$100,000 per acre.

The hardcourt play areas cost is approximately \$400,000 per acre.

5. COST OF FACILITIES TO SERVE STUDENTS FROM NEW DEVELOPMENT

a. General

Table D-4 shows the cost of school facilities necessary to serve new development students in grades K-8. The table indicates: (1) the number of students generated by new development by the year 2017 (based upon the estimates in Table C-3); (2) whether there is any available capacity in existing facilities to serve new development students (from Table D-2); (3) the number of unhoused students from new development (students generated minus available capacity); (4) the school facilities that would be necessary to accommodate projected students from new development, including the capacity and cost of the facilities.

b. Funding Sources for New School Facilities

The District currently does not have funding for new school facilities other than developer fees. The District, in the past, has been successful in obtaining partial funding for new facilities through state bond measures and developer fees. The District hopes to fund new facilities through a combination of developer fees and state funding.

c. K-8 Facilities' Needs and Cost

As shown by Table D-4, the cost of the first increment to the new K-8 school is \$1,197,787 (not adjusted for inflation). The average cost per K-8 school student is \$20,301 (\$1,197,787/59).

TABLE D-4

**Latrobe School District
Cost of School Facilities for Projected K-8 Students from New Development**

Projected K-8 Students	82	
Available Capacity	23	
Unhoused Students	59	
Schools Needed	Capacity	Cost
Additions to Existing Schools	59	\$1,197,787
Total	59	\$1,197,787
Cost per Student		\$ 20,301

Source: Williams & Associates, 2008

SECTION E

RESIDENTIAL FEE CALCULATION

1. INTRODUCTION

This section will take the average cost per student of providing school facilities to grades K-8 students from new development (\$20,301) determine the average school facilities cost per residential unit, and the average cost per residential square foot constructed in the District.

2. AVERAGE SCHOOL FACILITIES COST PER RESIDENTIAL UNIT

The average school facilities cost per residence is calculated in Table E-1 by multiplying the average cost per student by the student yield factor for single family units. Since the District has not experienced the construction of multiple family units over the past five years, the average school facilities cost per multiple family unit is not calculated. As indicated by Table E-1, the average school facilities cost per single family unit is \$7,004

TABLE E-1

Latrobe School District
Average School Facilities Cost Per Residential Unit

Type of Unit	Cost Per Student	Yield Factor	Cost Per Unit
Single Family	\$20,301	0.345	\$7,004
Multiple Family	N/A	N/A	N/A

Source: Williams & Associates, 2008

3. AVERAGE COST PER RESIDENTIAL SQUARE FOOT

Table E-2 calculates the average school facilities cost per residential square foot for single family and multiple family residential development by dividing the cost per unit by the average square footage per unit. As shown by Table E-2, the school facilities cost per square foot of single family residential development is \$2.59. For multiple family development, the cost per square foot has not been calculated as no multiple family development has occurred in the District over the last five years and none is anticipated in the foreseeable future. However, should multiple family units be constructed over the several years, the single family cost per square foot will be applied to these multiple family units.

TABLE E-2

**Latrobe School District
Average School Facilities Cost Per Square Foot of Residential Development**

Type of Unit	Cost Per Unit	Average Square Feet Per Unit	Cost Per Square Foot
Single Family	\$7,004	2,702	\$2.59
Multiple Family	N/A	N/A	N/A
<i>All Residential Units</i>	<i>\$7,004</i>	<i>2,702</i>	<i>\$2.59</i>

Source: Williams & Associates, 2008; El Dorado County Superintendent of Schools, Developer Fee Records, 2003-2007; El Dorado County Superintendent of Schools, October 1991 (This is the most readily data available at this time.)

SECTION F

COMMERCIAL/INDUSTRIAL FEE CALCULATION

1. INTRODUCTION

The purpose of this section is to determine the cost relationship between commercial/industrial development and school facilities needs. Fees for commercial/industrial development can only be imposed if justified residential fees will not fully mitigate the costs of providing school facilities to students from new development.

In this section, the commercial/industrial fee is calculated by multiplying the number of employees per square foot in each category of development by the number of students generated per employee (adjusted for employees not living in the District). The product of this multiplication equals the number of students generated per square foot of commercial/industrial development. By multiplying the number of students generated per square foot by the average school facilities cost per student, the cost per square foot is produced. The cost per square foot is then adjusted to account for fees that will be paid for by the residential units necessary to house the employees.

The approach utilized in this report is to apply statutorily recognized standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial and industrial development projects in the District. Many of the factors used in this analysis were taken from the U.S. Census, which remains the most complete and authoritative source of information on the community. Statistics have been assembled from detailed Census tables, which represent as closely as possible conditions within the District. Extensive efforts were made to identify the best and most current data available for the District.

2. FEE CALCULATION

Table F-1 presents the justified commercial/industrial fee by category. A discussion of each of the factors used is presented below.

a. Employees Generated By Commercial/Industrial Category

Commercial and industrial development generates employees who live in the District. Their children will need to be housed in District schools. The numbers of employees generated by various types of commercial and industrial developments are shown on Table F-1. As permitted by state law, results from a survey published by the San Diego Association of Governments (SanDAG), dated January 1990, are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. This is the most readily available data at this time.

TABLE F-1

**Latrobe School District
Commercial/Industrial Fee Calculation**

Category	Employees Per 1,000 Sq. Ft.	Students Per Employee	Students Per 1,000 Sq. Ft.	Cost Per Student	Cost Per Square Foot	Residential Offset	Net Cost Per Square Foot
Motel	0.902	0.0451	0.0407	\$20,301	\$0.83	\$0.44	\$0.39
Hotel	1.091	0.0451	0.0492	\$20,301	\$1.00	\$0.54	\$0.46
Auto Repair	1.349	0.0451	0.0608	\$20,301	\$1.23	\$0.67	\$0.57
Movie Theater	1.469	0.0451	0.0663	\$20,301	\$1.35	\$0.72	\$0.63
Industrial Park	1.675	0.0451	0.0755	\$20,301	\$1.53	\$0.83	\$0.70
Shopping Centers	1.733	0.0451	0.0782	\$20,301	\$1.59	\$0.85	\$0.74
Research & Development	3.041	0.0451	0.1371	\$20,301	\$2.78	\$1.50	\$1.28
Supermarkets	2.624	0.0451	0.1183	\$20,301	\$2.40	\$1.29	\$1.11
Discount Clubs	2.489	0.0451	0.1123	\$20,301	\$2.28	\$1.23	\$1.05
Neighborhood Shops	2.799	0.0451	0.1262	\$20,301	\$2.56	\$1.38	\$1.18
Banks	2.825	0.0451	0.1274	\$20,301	\$2.59	\$1.39	\$1.20
Corporate Office	2.685	0.0451	0.1211	\$20,301	\$2.46	\$1.32	\$1.14
Business Park	3.732	0.0451	0.1683	\$20,301	\$3.42	\$1.84	\$1.58
Office Building	4.789	0.0451	0.2160	\$20,301	\$4.39	\$2.36	\$2.03
Large Office Building	4.612	0.0451	0.2080	\$20,301	\$4.22	\$2.27	\$1.95
Medical Office	4.265	0.0451	0.1924	\$20,301	\$3.91	\$2.10	\$1.81
Restaurant	2.541	0.0451	0.1146	\$20,301	\$2.33	\$1.25	\$1.08
Self Storage	0.064	0.0451	0.0029	\$20,301	\$0.06	\$0.03	\$0.03

b. Number of Students Per Employee

The number of students per employee was determined by using the 2000 U.S. Census data for the census tracts within the District. This is the most readily available data at this time. According to the census there were 885 employees and 262 school age children of employees in the District. This is a ratio of 0.2960 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (15.25), because only those employees living in the District will impact the District's school facilities with their children. The discounted students per employee ratio, therefore, is 0.0451(15.25 percent of 0.2960).

c. Student Yield Per 1,000 Square Feet of Commercial/Industrial Development

The student yield per 1,000 square feet of commercial/industrial development is produced by multiplying the number of employees per 1,000 square feet by the number of students per employee. (The numbers are presented per 1,000 square feet rather than per square foot for ease of presentation and data manipulation.)

d. School Facilities Cost Per Student

The average school K-8 facilities cost per student of \$20,301 was determined in Section D, Table D-4.

e. Cost Per Square Foot

The cost per square foot for each commercial/industrial category is determined by multiplying the student yield per 1,000 square feet by the average school facilities cost per student, and then dividing the product by 1,000.

f. Residential 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 following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.064 for self-storage to a high of 4.789 for office building).
- Percentage of employees that worked in their community of residence (15.25 percent). This was derived from 2000 census data for the District.
- Housing units per employee (0.6610). This was derived from 2000 census data for the District, which indicates there were 585 housing units in the District and 885 employees.
- Average square feet per single family dwelling unit is 2,702.
- Residential fee charged by the District (\$1.81 per square foot).

g. Net Cost Per Square Foot

After subtracting the residential offset, the net justifiable fee for each category of commercial/industrial development, except self-storage, on Table F-1 exceeds the statutory maximum of \$0.29 per square foot.

3. APPEAL PROCEDURE REQUIREMENT

Education Code Section 17621 (d) provides any party on whom a fee, charge, dedication, or other requirement has been directly imposed pursuant to Section 17620 may protest the establishment or imposition of that fee, charge, dedication, or other requirement in accordance with Section 66020 of the Government Code, except that the procedures set forth in Section 66021 of the Government Code are deemed to apply, for this purpose, to commercial and industrial development, as well as to residential development.