



School Facilities Fee Justification Report

Prepared Pursuant to Government Code Section 66001

July 26, 2022

Manteca Unified School District

2022/2023



A division of California Financial Services

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I. Introduction

In 1986, the Governor signed into law Assembly Bill (“AB”) 2926. AB 2926 provided for the addition of several sections to the Government Code establishing the ability of school districts to impose impact fees on new residential development (“Future Residential Development”) and commercial/industrial development (“Future Commercial/Industrial Development”) for the construction or reconstruction of school facilities (“School Fees”).

AB 2926 also established that cities or counties may not issue a building permit for a development project unless such School Fees have been paid and set the maximum level of School Fees at \$1.50 per square foot for residential development and \$0.25 per square foot for commercial/industrial development. Initially these maximums were subject to increase each year based on a statewide cost index, as determined by the State Allocation Board (“SAB”); however, the adjustment provisions were subsequently extended to every other year by AB 181. Pursuant to AB 2926 a school district wishing to impose School Fees must determine that the School Fees “are reasonably related and limited to the need for school facilities caused by the development”.

In 1987 AB 1600 was enacted to provide additional guidance regarding the establishment of School Fees. Specifically, AB 1600 requires that public agencies satisfy the following requirements when establishing and imposing an impact fee as a condition of approval for a development project:

- Determine the purpose of the fee.
- Identify the facilities to which the fee will be applied.
- Determine that there is a reasonable relationship between the need for public facilities and the type of development on which a fee is imposed.
- Determine that there is a reasonable relationship between the amount of the fee and the public facility or portion of the facility attributable to the development on which the fee is imposed.

- Provide an annual accounting of any portion of the fee remaining unexpended, whether committed or uncommitted, in the school district's accounts five or more years after it was collected.

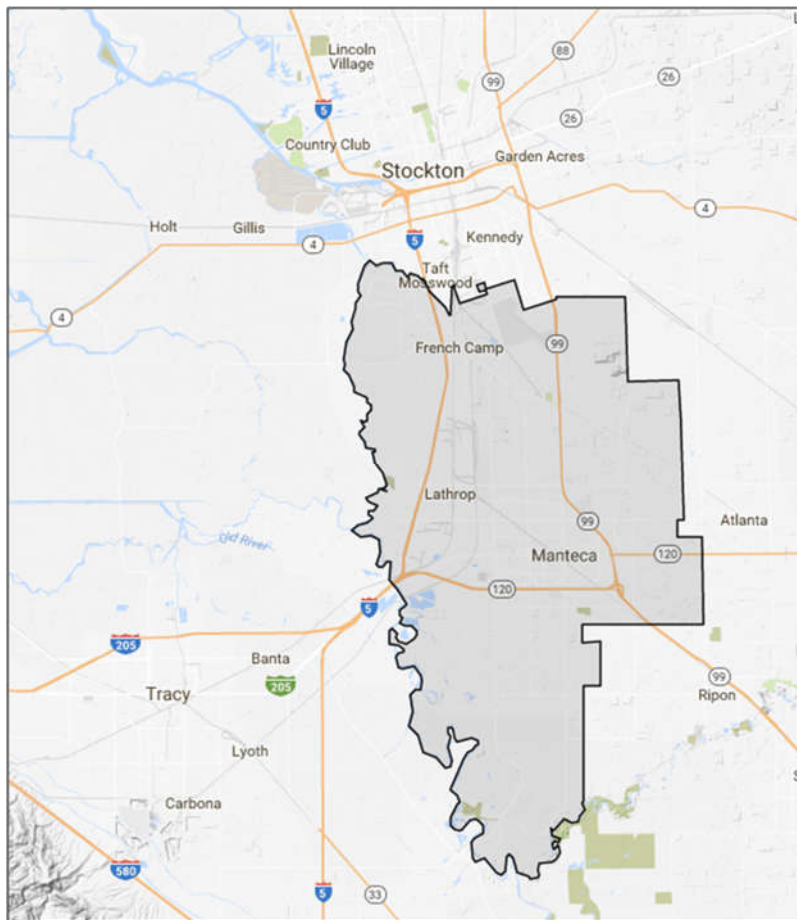
The purpose of this School Facilities Fee Justification Report (the "Report") is to provide the information necessary to satisfy these requirements for the imposition of School Fees, pursuant to AB 2926, by the Manteca Unified School District (the "District").

II. The School District

The District is located in the southern portion of San Joaquin County (the “County”) and covers an area of approximately 113 square miles. The territory of the District includes nearly all of the cities of Manteca and Lathrop, a small portion of the City of Stockton, and other adjacent unincorporated territory within the County. The District is located about 14 miles south of downtown Stockton and about 75 miles east of San Francisco.

The District provides education in Transitional-Kindergarten through 12th grade and operates 20 elementary schools (*Grades K-8*), five (5) comprehensive high schools, two (2) continuation high schools, and an online academy.

**Manteca Unified School District
Boundary Map**



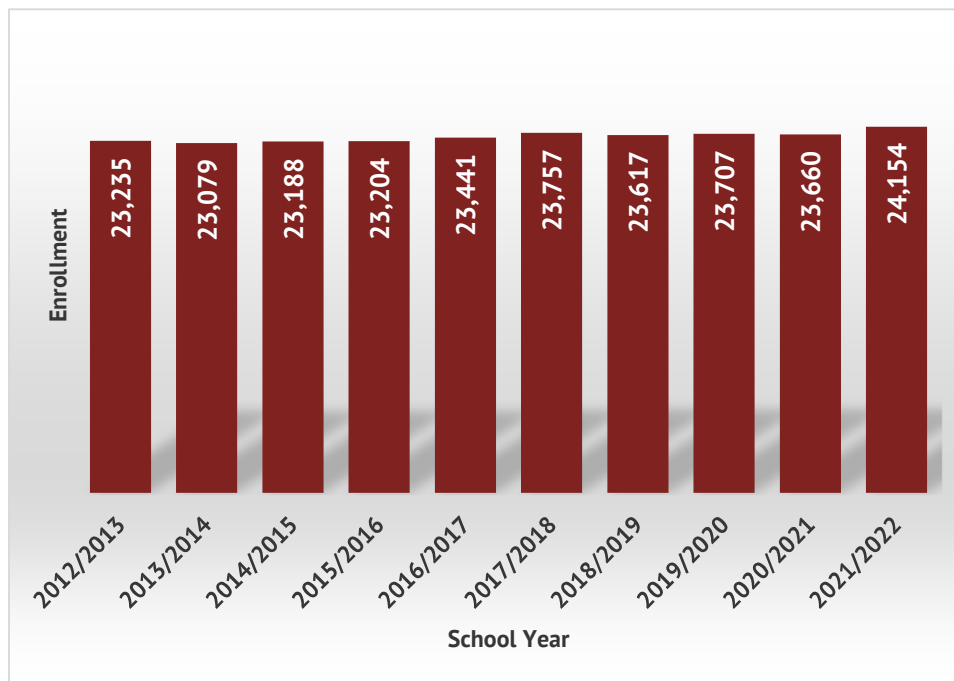
III. District Facilities Needs

In order to identify the impact of Future Residential Development on the facilities of the District this Report (i) evaluates the District's current and projected enrollment, (ii) establishes the capacity of the District's existing facilities and (iii) identifies a plan to meet the District's facility needs.

A. Enrollment

- 1. Historical Enrollment** – This Report uses the California Basic Educational Data System (CBEDS) to identify the District's enrollment over the past ten years. Over the past ten years the District has experienced increasing enrollment. The District has commissioned Davis Demographics & Planning, Inc. ("DDP") to assist them in projecting future enrollment trends. Based on the amount of planned residential development, the District expects enrollment to increase significantly in the future. Chart 1 shows the historical enrollment during the last ten years.

Chart 1
Historical Enrollment Trend



2. Enrollment as a Result of Future Residential Development –

a. Future Residential Development - To evaluate the enrollment expected as a result of Future Residential Development, this Report must first determine the number of units that are expected to be constructed within the District’s boundaries.

The Report utilizes information provided by the planning departments of the Cities of Manteca, Lathrop and Stockton and the County to identify all residential units that are in some stage of construction, planning, and/or approval (“Future Units”). In addition to the Future Units identified in the Report there is a significant amount of property within the District that may be developed with residential units in the future.

In preparing the Report, *KeyAnalytics* a division of California Financial Services (“*KeyAnalytics*”) identified 11,540 Future Units, 5,944 which have mitigated their impact on the District through participation in one of the Mello-Roos Community Facilities Districts located throughout the District (“Mitigated Future Units”). For the purpose of identifying the appropriate level of School Fees, this Report only includes the impact of Future Units subject to School Fees (“Non-Mitigated Future Units”). Table 1 outlines the Future Residential Development.

Table 1
Future Residential Development

Land Use	Mitigated Future Units	Non-Mitigated Future Units	Total Future Units
Single Family Detached (SFD)	5,252	4,059	9,311
Single Family Attached (SFA)	0	66	66
Multi-Family Attached (MFA)	692	1,471	2,163
Total	5,944	5,596	11,540

- b. Reconstruction** - Reconstruction means the voluntary demolition of existing residential dwelling units or commercial/industrial construction and the subsequent construction of new residential dwelling units ("Reconstruction").

The District acknowledges that Reconstruction projects may occur. In such a situation, the District shall levy School Fees if there is a nexus established between the impact of the new residential dwelling units in terms of a net increase in students generated and the fee to be imposed. In other words, the School Fees must bear a nexus to the burden caused by the Reconstruction project.

- i. Existing Residential Dwelling Units** - To the extent Reconstruction increases the residential square footage beyond what was demolished ("New Square Footage"), the increase in square footage is subject to the applicable School Fee as such construction is considered new residential development. As for the amount of square footage constructed that replaces only the previously constructed square footage ("Replacement Square Footage"), the determination of the applicable fee, if any, is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the District to provide school facilities for new student enrollment.

As of the date of this Report, the large-scale Reconstruction of residential development within the District has not occurred to the point where statistically significant data can be utilized to determine if Replacement Square Footage increases student enrollment. Therefore, prior to the imposition of School Fees on Replacement Square Footage, the District may undertake an analysis on any future proposed project(s) and may amend/update this Report. Such analysis will examine the extent to which an increase in enrollment can be expected from Replacement Square Footage due to any

differential in student generation rates as identified in the Report for the applicable unit types between existing square footage and Replacement Square Footage. To the extent it can be demonstrated that Replacement Square Footage will increase student enrollment, the District may then impose a fee on the Replacement Square Footage. This fee amount on Replacement Square Footage shall be calculated by determining the cost impacts associated with any growth in student enrollment from the Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the School Fee that is in effect at such time.

- ii. **Existing Commercial/Industrial Construction** - As with Reconstruction of existing residential dwelling units, there is not significant information regarding (i) the amount of Commercial/Industrial Reconstruction planned within the District or (ii) historical levels, which might indicate the amount to be expected in the future. Due to the lack of information, the District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

The fee credit determination will be based upon a comparison of the impacts of the planned residential project and the existing land use category (i.e. retail and services, office, research and development, industrial/warehouse/manufacturing, hospital, hotel/motel, or self-storage). The actual impacts of the planned residential project will be reduced by the impact of the existing commercial/industrial category (derived from calculations contained in this Report). Any reduction to the School Fee would only occur if the reduced amount falls below the School Fee. In such a case, the District would levy the reduced amount per square foot of new

residential construction for the subject Reconstruction project.

c. Student Generation Factors - To estimate the impact on the District's enrollment of Non-Mitigated Future Units, Student Generation Factors ("SGFs") must be established. *KeyAnalytics* identified SGFs for each of the following land use categories:

- **Single Family Detached ("SFD")** – Units are stand-alone structures on their own lot with a unique Assessor's parcel number.
- **Single Family Attached ("SFA")** – Units share common walls, usually on both sides of the property, where each is assigned a unique Assessor's parcel number (e.g. townhomes, condominiums, duplexes).
- **Multi-Family Attached ("MFA")** – Units share common walls in a building or structure designed to house several families in separate housing units.

The process of determining SGFs involved cross-referencing the District's enrollment data against the County Assessor residential data. Sorting and extracting the County Assessor records by land use, *KeyAnalytics* developed a database of residential units. This database was then compared with the District's student enrollment database to identify address matches. Tables 2A, 2B, and 2C outlines the SGFs utilized by this Report.

Table 2A
Student Generation Factors
Single Family Detached Units (SFD)

School Level	Students Matched	Single Family Detached Units	Student Generation Factors
Elementary School (Grades K-6)	10,508	35,433	0.2966
Middle School (Grades 7-8)	3,112	35,433	0.0878
High School (Grades 9-12)	6,605	35,433	0.1864
Total	20,225	NA	0.5708

Table 2B
Student Generation Factors
Single Family Attached Units (SFA)

School Level	Students Matched	Single Family Attached Units	Student Generation Factors
Elementary School (Grades K-6)	238	1,123	0.2119
Middle School (Grades 7-8)	68	1,123	0.0606
High School (Grades 9-12)	68	1,123	0.0606
Total	374	NA	0.3331

Table 2C
Student Generation Factors
Multi-Family Attached Units (MFA)

School Level	Students Matched	Multi-Family Attached Units	Student Generation Factors
Elementary School (Grades K-6)	741	4,869	0.1522
Middle School (Grades 7-8)	203	4,869	0.0417
High School (Grades 9-12)	379	4,869	0.0778
Total	1,323	NA	0.2717

Due to incomplete and incorrect address information in both the student enrollment and residential databases, *KeyAnalytics* was unable to match all the District's students. The results are SGFs that understate the number of students that will be generated by Future Units.

After accounting for incoming inter-district transfer students that reside outside of the District's boundaries, *KeyAnalytics* adjusted the SGFs listed in Tables 2A, 2B, and 2B based on a rate which considers the number of students successfully matched at each school level and land use. The adjusted SGFs for SFD Units by school level are shown in Table 3.

Table 3
Adjusted Student Generation Factors

School Level	Single Family Detached Units	Single Family Attached Units	Multi-Family Attached Units
Elementary School (Grades K-6)	0.3205	0.2289	0.1645
Middle School (Grades 7-8)	0.0945	0.0650	0.0448
High School (Grades 9-12)	0.1994	0.1149	0.0832
Total	0.6144	0.4088	0.2925

The SGFs shown above and the analysis of facilities impact that follows reflect the grade configuration used by the State's School Facilities Program ("SFP"). Though the District's current grade level configuration is different, the Report utilizes the SFP configuration to provide clarity in the calculation of the School Fees.

- d. Projected Enrollment** - When these SGFs are applied to the projected Non-Mitigated Future Units the resulting enrollment impact is 2,951 students. Table 4 outlines this calculation.

Table 4
Projected Enrollment
As a Result of Non-Mitigated Future Units

School Level	Non-Mitigated SFD Future Units	Non-Mitigated SFA Future Units	Non-Mitigated MFA Future Units	Total Non-Mitigated Future Units
Elementary School (Grades K-6)	1,301	15	242	1,558
Middle School (Grades 7-8)	384	4	66	454
High School (Grades 9-12)	809	8	122	939
Total	2,494	27	430	2,951

B. Capacity of District Facilities

The District currently operates 26 campuses serving students Transitional-Kindergarten through 12th grade. To establish the current capacity of the District's facilities, this Report utilizes the District's baseline capacity established with the SAB and adjusted for subsequent construction projects funded by the State. The Report then adjusts the District's current capacity to account for developer fees that have been collected in the past and are available to fund additional capacity (detail included in Exhibit C). Table 5 summarizes the calculation of the District's capacity.

Table 5
Calculation of Facility Capacity

School Level	Current Facilities Capacity ¹	Funded Capacity ²	Total Facilities Capacity
Elementary School (Grades K-6)	12,657	75	12,732
Middle School (Grades 7-8)	3,950	0	3,950
High School (Grades 9-12)	8,111	594	8,705
Total	24,718	669	25,387

¹ Source: Manteca Unified School District (details in Exhibit A)

² The District has a balance of approximate \$29 Million in their Developer Fee account that is to be spent on projects to provide additional facility capacity (details in Exhibit C).

C. District Facility Needs

To evaluate the school facilities needed as a result of Non-Mitigated Future Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are 1,233 existing seats that may be utilized to house students expected to be generated by Future Units. In order to identify the impact associated with Non-Mitigated Future Units this available capacity has been allocated between Mitigated Future Units and Non-Mitigated Future Units. As a result of this allocation, *KeyAnalytics* has identified 569 existing seats that may be utilized to house students expected to be generated by Non-Mitigated Future Units. Tables 6A and 6B outlines the determination of excess capacity and the allocation of such capacity to the Future Units.

Table 6A
Summary of Available District Capacity

School Level	Total Facilities Capacity	School Year 2021/2022 Enrollment ¹	Available District Capacity
Elementary School (Grades K-6)	12,732	12,399	333
Middle School (Grades 7-8)	3,950	3,643	307
High School (Grades 9-12)	8,705	8,112	593
Total	25,387	24,154	1,233

¹ California Longitudinal Pupil Achievement Data System (CALPADS)

Table 6B
Allocation of Available District Capacity

School Level	Mitigated Future Units	Non-Mitigated Future Units	Total
Elementary School (Grades K-6)	178	155	333
Middle School (Grades 7-8)	165	142	307
High School (Grades 9-12)	321	272	593
Total	664	569	1,233

To determine the number of unhoused students expected to be generated by Non-Mitigated Future Units, *KeyAnalytics* subtracted the Available District Capacity listed in Table 5B from the Projected Enrollment listed in Table 3. Table 7 outlines this calculation.

Table 7
Projected Unhoused Students
As a Result of Non-Mitigation Future Units

School Level	Available District Capacity	Projected Enrollment	Projected Unhoused Students
Elementary School (Grades K-6)	155	1,558	1,403
Middle School (Grades 7-8)	142	454	312
High School (Grades 9-12)	272	939	667
Total	569	2,951	2,382

D. Plan to Provide for District Facility Needs

Though the District may house students generated from Non-Mitigated Future Units in existing facilities over the short term, in order to meet the needs of the community the District plans to construct new school facilities.

The timing of these improvements is unknown and rely heavily on the District's ability to access both local and State funding for such projects and the pace of Future Residential Development. The District expects to continue to utilize a grade level configuration that combines students in grades Kindergarten thru 8th on elementary school campuses. Table 8 outlines the number of facilities needed by the District to house the projected unhoused students resulting from Non-Mitigated Future Units.

Table 8
School Facility Needs
As a Result of Non-Mitigation Future Units

School Level	Projected Unhoused Students	Facility Capacity	Number of Facilities Needed
Elementary School (Grades K-8)	1,715	1,000	1.7150
High School (Grades 9-12)	667	1,850	0.3605

IV. Financial Impact of Residential Development

As outlined in Section III, Non-Mitigated Future Units are expected to generate additional enrollment for the District resulting in the need to construct new school facilities. This Section quantifies the financial impact of the additional enrollment resulting from Non-Mitigated Future Units.

A. Estimated Cost of School Facilities

School facilities cost estimates were prepared by the District. The school facilities costs represent the full cost of site acquisition, site development, construction, furniture and equipment, as well as technology stated in 2022 dollars. The estimated site acquisition and facility construction costs are shown in Table 9. A more detailed breakdown of the costs is listed in Exhibit D.

Table 9
Estimated School Facilities Cost

School Level	Construction Cost Per Facility	Site Cost Per Facility	Total Cost Per Facility
Elementary School (Grades K-8)	\$55,531,855	\$6,180,000	\$61,711,855
High School (Grades 9-12)	\$160,761,334	\$12,807,000	\$173,568,334

Source: Manteca Unified School District (details in Exhibit D)

B. Cost of Providing School Facilities

This Report determines the cost of providing school facilities to house unhoused students resulting from Non-Mitigated Future Units by multiplying the number of facilities needed, listed in Table 8, by the Estimated School Facilities Cost, listed in Table 9.

In order to determine the portion of these costs that may be imposed on Non-Mitigated Future Units, the District reduces these costs by any funds/assets that are available to offset the impact. In the District's case the cost has been reduced to account for the District's current ownership

of property that may be used as school sites. Table 10 outlines the total cost of providing school facilities to house unhoused students allocable to Non-Mitigated Future Units.

Table 10
Total Cost of Providing School Facilities
As a Result of Non-Mitigated Future Units

School Level	Number of Facilities	Cost Per Facility	Total Cost
Elementary School (Grades K-8)	1.7150	\$61,711,855	\$105,835,831
High School (Grades 9-12)	0.3605	\$173,568,334	\$62,571,384
Total Cost Impact			\$168,407,216
Less: Credit for Existing School Sites			\$12,137,156
Percentage Attributed to Non-Mitigated Future Units ¹	46.25%		
Total Value of Existing School Sites		\$26,242,500	
<i>Elementary School (Grades K-8) - 54.97 Acres</i>		\$13,742,500	
<i>High School (Grades 9-12) - 50 Acres</i>		\$12,500,000	
Net Cost Impact			\$156,270,060

¹ Allocated based on the proportion of expected enrollment from Non-Mitigated and Mitigated Future Units.

C. Cost of Providing School Facilities per Sq. Ft. of Future Residential Development

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report first allocates the Total Cost of Providing School Facilities to the Non-Mitigated Future Units based on land use. Table 11 shows the calculation of the Cost of Providing School Facilities per Non-Mitigated Future Unit.

Table 11
Cost of Providing School Facilities
Per Non-Mitigated Future Unit

Land Use	Total Cost Impacts ¹	Non-Mitigated Future Units	School Facilities Cost per Non-Mitigated Future Unit
Single Family Detached (SFD)	\$132,069,322	4,059	\$32,537
Single Family Attached (SFA)	\$1,413,251	66	\$21,413
Multi-Family Attached (MFA)	\$22,787,487	1,471	\$15,491
Total	\$156,270,060	5,596	NA

¹ Impacts allocated based on the number of students expected to be generated by the identified Future Residential Development in each land use.

The School Facilities Cost per Non-Mitigated Future Unit is then divided by the average square footage of Non-Mitigated Future Units for each land use category.

To determine the average square footage of a Non-Mitigated Future Units this Report utilizes building permits issued within the boundaries of the District from 2017 to 2021 and information provided by developers within the community. Table 12 shows the cost of providing school facilities per square foot of Non-Mitigated Future Unit.

Table 12
Cost of Providing School Facilities
Per Square Foot of Non-Mitigated Future Unit

Land Use	School Facilities Cost per Non-Mitigated Future Unit	Average Square Footage	School Facilities Cost Impact Per Square Foot
Single Family Detached (SFD)	\$32,537	2,422	\$13.43
Single Family Attached (SFA)	\$21,413	1,500	\$14.28
Multi-Family Attached (MFA)	\$15,491	1,100	\$14.08

V. Comparison of Impact and School Fee Revenue from Future Residential Development

As noted in the introduction to this Report, the maximum level of School Fee that may be imposed by a school district on Future Residential Development is set by the SAB. In order to impose School Fees at this level, the District must demonstrate that the cost of providing school facilities equals or exceeds the amount of the School Fee to be imposed. This section compares the maximum School Fee that may be imposed by the District with the cost of providing school facilities per square foot of Future Residential Development as established in Section IV.

A. Maximum Residential School Fee

In February of 2022, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Future Residential Development to \$4.79 per square foot.

B. Comparison of Financial Impact and Maximum School Fee Revenues Per Square Foot

This Report identifies in Section IV that the cost of providing school facilities per square foot of Future Residential Development ranges from \$13.43 - \$14.28. Since the current maximum School Fee is less than the cost of providing school facilities per square foot of Future Residential Development, the District is justified in imposing their portion of the maximum School Fee of \$4.79 per square foot for all Future Residential Development within its boundaries.

VI. Financial Impact of Commercial/Industrial Development

This Section analyzes the financial impact on the District resulting from students that are generated by Future Commercial/Industrial Development. Future Commercial/Industrial Development will attract additional workers to the District. Because some of these workers will have school-age children, such Future Commercial/Industrial Development will generate additional enrollment for the District. The District is also likely to experience additional enrollment as a result of new workers who do not live within the District's boundaries, but whose children attend the District's schools as a transfer student.

A. Employees Per 1,000 Square Feet of Commercial/Industrial Development

To identify the impact of Future Commercial/Industrial Development this Report must first estimate the number of employees that will be generated by such development.

- 1. Employee Generation Rate** - As permitted by State law, this Report estimates the number of employees to be generated by Future Commercial/Industrial Development by utilizing the generation factors set forth by the San Diego Association of Governments ("SANDAG"). Table 13 shows these generation rates.

Table 13
Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Employees Per 1,000 Square Feet
Retail and Services	2.2371
Office	3.4965
Research and Development	3.0395
Industrial/Warehouse/Manufacturing	2.6954
Hospital	2.7778
Hotel/Motel	1.1325
Self-Storage	0.0643

Source: SANDAG

- 2. Percentage of Employees Residing Within the District** - To accurately identify the number of employees that will reside within the District, this Report adjusts the Employee Generation Rates list in Table 13 to account for employees that may not live within the District.

To estimate the percentage of employees that will reside within the District this Report utilizes data collected by the US Census Bureau measuring an individual's commute time. Based on this information, approximately 21.20 percent of employees within the District have a commute time of less than 15 minutes and thus are likely to reside within the District. Table 14 show the Resident Employee Generation Rates.

Table 14
Resident Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Employee Generation Rates	Employees Residing Within the District	Resident Employee Generation Rates
Retail and Services	2.2371	0.2120	0.4743
Office	3.4965	0.2120	0.7413
Research and Development	3.0395	0.2120	0.6444
Industrial/Warehouse/Manufacturing	2.6954	0.2120	0.5714
Hospital	2.7778	0.2120	0.5889
Hotel/Motel	1.1325	0.2120	0.2401
Self-Storage	0.0643	0.2120	0.0136

B. Household Impact

As noted in Section III, the SGFs calculated for the District are based on the number of students generated per housing unit. Therefore, this Report must convert the number of resident employees into the resulting number of new households to estimate the number of students to be generated.

1. **Average Number of Employees per Household** - To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the US Census Bureau. According to the US Census Bureau, the average number of employed persons per household within the District is 1.3737.
2. **Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Household Impact per 1,000 Square Feet of Commercial/Industrial Development is calculated by dividing the Average Number of Employees per Household by the Resident Employee Generation Rates listed in Table 14. Table 15 summarizes this calculation.

Table 15
Household Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Resident Employee Generation Rate	Average Employees Per Household	Household Impact Per 1,000 Square Feet
Retail and Services	0.4743	1.3737	0.3452
Office	0.7413	1.3737	0.5396
Research and Development	0.6444	1.3737	0.4691
Industrial/Warehouse/Manufacturing	0.5714	1.3737	0.4160
Hospital	0.5889	1.3737	0.4287
Hotel/Motel	0.2401	1.3737	0.1748
Self-Storage	0.0136	1.3737	0.0099

3. **Net Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - To identify the Net Household Impact per 1,000 Square Feet of Commercial/Industrial Development, this Report must account for employees that will reside within existing residential units.

Based on home sales information and the number of building permits issued over the last five (5) years within the City of Manteca, new home sales are estimated to equal 52.04 percent of the total housing

units which will experience occupant turnover during the period considered in this Report. Multiplying the Household Impact per 1,000 Square Feet of Commercial/Industrial Development shown in Table 14 by 52.04 percent results in the Net Household Impact per 1,000 Square Feet of Commercial/Industrial Development shown in Table 15.

Table 15
Net Household Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Household Impact Per 1,000 Square Feet	Adjustment for Resale Units	Net Household Impact Per 1,000 Square Feet
Retail and Services	0.3452	0.5204	0.1797
Office	0.5396	0.5204	0.2808
Research and Development	0.4691	0.5204	0.2441
Industrial/Warehouse/Manufacturing	0.4160	0.5204	0.2165
Hospital	0.4287	0.5204	0.2231
Hotel/Motel	0.1748	0.5204	0.0910
Self-Storage	0.0099	0.5204	0.0052

Only the Net Household Impacts are assumed to generate potential new students, thereby increasing school facilities costs to the District.

C. Student Generation Impact

This Report recognizes that employees may impact the District in two (2) ways. First, some of the employees will reside within the District and have school aged children who attend the District's schools. Secondly, of those employees that do not reside within the District some will have school aged children who choose to attend the District's school as transfer students.

- 1. Resident Student Generation Impact** - To estimate the number of resident students to be generated per 1,000 Square Feet of Commercial/Industrial Development this Report multiplies the SGFs,

outlined in Section III, by the Net Household Impacts listed in Table 16. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed Table 17.

Table 17
Resident Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades K-6)	Middle School (Grades 7-8)	High School (Grades 9-12)	Total
Retail and Services	0.0534	0.0156	0.0306	0.0997
Office	0.0835	0.0245	0.0479	0.1558
Research and Development	0.0726	0.0213	0.0416	0.1354
Industrial/Warehouse/Manufacturing	0.0644	0.0189	0.0369	0.1201
Hospital	0.0663	0.0194	0.0380	0.1238
Hotel/Motel	0.0270	0.0079	0.0155	0.0505
Self-Storage	0.0015	0.0004	0.0009	0.0029

- 2. Inter-District Transfer Student Generation Impact** - To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by the US Census Bureau. This calculation is summarized in Table 18.

Table 18
Inter-District Transfer Rates Per Employee

Item	Elementary School (Grades K-6)	Middle School (Grades 7-8)	High School (Grades 9-12)
Number of Employed Persons	56,280	56,280	56,280
Number of Inter-District Transfers	113	24	111
Inter-District Transfers Per Employee	0.0020	0.0004	0.0020

3. Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development - The Inter-District Transfer Rates, listed in Table 18, were multiplied by the Employee Generation Rates in Table 13 to calculate Inter-District Transfer Rates per 1,000 Square Feet of Future Commercial/Industrial Development. These Inter-District Transfer Rates were added to the Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development, listed in Table 18, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development list in the Table 19.

Table 19
Total Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades K-6)	Middle School (Grades 7-8)	High School (Grades 9-12)	Total
Retail and Services	0.0579	0.0165	0.1041	0.1786
Office	0.0905	0.0259	0.1628	0.2791
Research and Development	0.0787	0.0225	0.1415	0.2426
Industrial/Warehouse/Manufacturing	0.0698	0.0199	0.1255	0.2152
Hospital	0.0719	0.0205	0.1293	0.2218
Hotel/Motel	0.0293	0.0084	0.0527	0.0904
Self-Storage	0.0017	0.0005	0.0030	0.0051

D. Cost of Providing School Facilities Per 1,000 Square Feet of Commercial/Industrial Development

To calculate the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development, this Report calculates the cost impact per student using the information listed in Table 8 and making adjustments for the District's ownership of 105 acres of property. This calculation is shown in Table 20.

Table 20
Estimated Facility Cost Per Student

School Level	Estimated Facility Cost	Less: Credit for Property Owned ^[1]	Remaining Facility Cost	Facility Capacity	Facility Cost Per Student
Elementary School (Grades K-8)	\$61,711,855	\$6,776,381	\$54,935,474	1,000	\$54,935
High School (Grades 9-12)	\$173,568,334	\$29,198,785	\$144,369,548	1,850	\$78,038

^[1] Credit for approximately 105 acres of land owned by the District.

The Facility Cost Per Student is then multiplied by the Total Student Generation Impacts listed in Table 19. Table 21 outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

Table 21
Cost of Providing School Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades K-8)	High School (Grades 9-12)	Total
Retail and Services	\$3,756.41	\$7,153.83	\$10,910.24
Office	\$5,871.78	\$11,182.46	\$17,054.24
Research and Development	\$5,104.60	\$9,721.42	\$14,826.01
Industrial/Warehouse/Manufacturing	\$4,526.77	\$8,620.99	\$13,147.76
Hospital	\$4,664.98	\$8,884.19	\$13,549.18
Hotel/Motel	\$1,902.10	\$3,622.46	\$5,524.56
Self-Storage	\$107.75	\$205.19	\$312.93

E. Residential School Fee Revenue Offset

A portion of the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development will be mitigated through the collection of School Fees from Future Residential Development. To estimate the amount of School Fees to be collected, this Report multiplies the estimated average square footage of a Non-Mitigated Future Unit, by the District's Residential School Fee of \$4.79. This amount

is then multiplied by the Net Household Impacts listed in Table 16. Table 22 outlines this calculation.

Table 22
Residential School Fee Revenue
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Net Household Impact	Average School Fees	Residential Revenue
Retail and Services	0.1797	\$9,915.30	\$1,781.29
Office	0.2808	\$9,915.30	\$2,784.42
Research and Development	0.2441	\$9,915.30	\$2,420.63
Industrial/Warehouse/Manufacturing	0.2165	\$9,915.30	\$2,146.63
Hospital	0.2231	\$9,915.30	\$2,212.16
Hotel/Motel	0.0910	\$9,915.30	\$902.00
Self-Storage	0.0052	\$9,915.30	\$51.09

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 20 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 20 to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 23 outlines this calculation.

Table 23
Remaining Cost of Providing Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Cost of Providing School Facilities	Residential School Fee Revenue	Remaining Cost of Providing School Facilities
Retail and Services	\$10,910.24	\$1,781.29	\$9,128.95
Office	\$17,054.24	\$2,784.42	\$14,269.81
Research and Development	\$14,826.01	\$2,420.63	\$12,405.38
Industrial/Warehouse/Manufacturing	\$13,147.76	\$2,146.63	\$11,001.14
Hospital	\$13,549.18	\$2,212.16	\$11,337.02
Hotel/Motel	\$5,524.56	\$902.00	\$4,622.57
Self-Storage	\$312.93	\$51.09	\$261.85

VII. Comparison of Impacts and Fee Revenue from Commercial/Industrial Development

As with Future Residential Development the maximum level of School Fee that may be imposed by a school district on Future Commercial/Industrial Development is set by the SAB. In order to impose School Fees at the maximum level the District must demonstrate that the cost of providing school facilities does not exceed the amount of School Fees to be imposed. This section compares the maximum School Fee that may be imposed by the District, with the cost of providing school facilities as a result of Commercial/Industrial Development, as established in Section V.

A. Maximum Commercial/Industrial School Fee

In February of 2022, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Commercial/Industrial Development to \$0.78 per square foot.

B. Comparison of Financial Impact and Maximum School Fee Revenues Per Square Foot of Commercial/Industrial Development

This Report identified in Table 23 that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from \$279.35 - \$15,223.65 per 1,000 Square Foot. Table 24 compares these costs to the maximum School Fee for Commercial/Industrial Development.

Table 24
Comparison of Remaining Cost of Providing School Facilities
And Maximum School Fee for Commercial/Industrial Development

Commercial/Industrial Category	Remaining Cost of School Facilities		Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	\$9,128.95	\$9.13	\$0.78	\$0.78
Office	\$14,269.81	\$14.27	\$0.78	\$0.78
Research and Development	\$12,405.38	\$12.41	\$0.78	\$0.78
Industrial/Warehouse/Manufacturing	\$11,001.14	\$11.00	\$0.78	\$0.78
Hospital	\$11,337.02	\$11.34	\$0.78	\$0.78
Hotel/Motel	\$4,622.57	\$4.62	\$0.78	\$0.78
Self-Storage	\$261.85	\$0.2618	\$0.78	\$0.2618

Since the District's share of the current maximum School Fee is less than the Remaining Cost of Providing School Facilities per Square Foot of Commercial/Industrial Development in each category the District is justified in imposing a School Fee of \$0.78 per square foot for all Future Commercial/Industrial Development, except those developments categorized for self-storage in which the District is justified in imposing a School Fee of \$0.2618 per square foot.

C. Commercial/Industrial Development Not in the Prescribed Categories

In cases where new Commercial/Industrial Development does not fit within the prescribed categories shown in Table 24, the District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

D. Age-Restricted (Senior) Housing

Government Code Sections 65995.1 and 65995.2 provides that school districts may only charge the School Fees applicable to Commercial/Industrial Development for qualified age-restricted (senior) housing. Qualified age-restricted (senior) housing generates employees resulting in school facility impact similar to those impacts from other Commercial/Industrial Development categories specific herein.

VIII. Conclusion and Statement of Findings

Based on the findings of this Report, the District is justified in collecting the legal maximum fee of **\$4.79** per square foot of residential development as authorized by Government Code Section 65995, as future residential development creates a school facility cost impact greater than the legal maximum fee. The District is also justified in collecting the legal maximum fee of **\$0.78** per square foot of commercial/ industrial development on all categories of commercial/ industrial development except self-storage where the District is justified in collecting a School Fee of **\$0.2618** per square foot.

The findings of this Report are based on the following:

- 11,540 residential units are planned to be built within the District.
- 5,596 of the residential units planned to be built within the District have not mitigated their additional school facilities impact on the school facilities of the District.
- These residential units are expected to generate 2,951 students. The District expects these students will require the District to construct new school facilities.
- Each square foot of future residential development creates an estimated school facility cost impact between \$13.43 - \$14.28.
- If the District collects the maximum school fee which is \$4.79, fee revenue will offset between 34.01 – 35.66 percent of the school facility cost impact of such residential development.
- Future commercial/industrial development will create the need for additional school facilities by increasing the number of households within the District and the number of inter-district transfer students.
- After accounting for the collection of the maximum school fee from residential development the remaining school facilities cost impact of commercial/ industrial development ranges between \$0.2618 - \$14.27 per square foot depending on the category of development.

- If the District collects the maximum school fee for all commercial/industrial categories (except self-storage), which is \$0.78 per square foot, fee revenue will offset between 5.47 – 16.88 percent of the school facility cost impact of such development. If the District collects the maximum school fee for the self-storage category, which is \$0.2618 per square foot, the fee revenue will offset 100 percent of the school facility cost impact of such development.

Exhibit A

SAB Capacity Analysis

**Manteca Unified School District
SAB Capacity Analysis**

State Application	Item	Elementary School (Grades K-6)	Middle School (Grades 7-8)	High School (Grades 9-12)
NA	Baseline Capacity (SAB Form 50-02)	7,825	1,458	3,915
NA	Non-Severe/Severe Capacity	137	25	72
50/68593-00-001	Great Valley Elementary	225	37	0
50/68593-00-002	Sierra High	0	0	270
50/68593-00-003	South Manteca Elementary	750	300	0
50/68593-00-004 ^[1]	Woodward Ave/Airport Elementary	0	0	0
50/68593-00-005	East Union High	0	0	210
50/68593-00-006	McParland (George) Elementary	400	0	0
50/68593-00-007	Widmer	600	400	0
50/68593-00-008 ^[1]	Rustic Elementary	0	0	0
50/68593-00-009	Weston Ranch High	0	0	783
50/68593-00-010	3rd Elementary School	600	441	0
50/68593-00-011	Veritas Elementary	95	804	0
50/68593-00-012	Weston Ranch High	0	0	567
50/68593-00-013	Manteca High Field High	0	0	0
50/68593-00-014	Great Valley Elementary Annex	525	0	0
50/68593-00-015	Weston Ranch High	0	0	458
50/68593-00-017	Mossdale Elementary	525	459	0
50/68593-00-018	Brockman (Stella) Elementary	450	0	0
50/68593-00-019	Weston Ranch High	0	0	270
50/68593-00-020 ^[2]	Ethal Allen Elementary	0	0	0
50/68593-00-021	Lathrop High School	0	0	1,566
50/68593-00-022	Walter E. Woodward Elementary (Withdrawn)	0	0	0
50/68593-00-023	Niel Hafley Elementary (Withdrawn)	0	0	0
50/68593-00-024	Shasta Elementary	125	0	0
50/68593-00-025	Lathrop Elementary	250	0	0
50/68593-00-026	Sequoia Elementary	150	26	0
50/68593-00-027	Manteca High ^[3]	0	0	0
Total		12,657	3,950	8,111

^[1] The District has only received design funds for these projects. The facilities were never construction thus the capacity is not counted in this calculation. The District is in the process of returning the funding and rescinding these projects and restoring the associated grants.

^[2] The District was apportioned funding for this project; however, never moved forward with the project and requested a fund release. The timeline for requesting the fund release for this apportionment has passed. The facilities were never construction thus the capacity is not counted in this calculation. The District is the process of rescinding this project and restoring the associated grants.

^[3] Application #50/68593-00-027 for Manteca High is unprocessed and on the Applications Received Beyond Bond Authority List. Therefore, the 270 (9-12) pupil grants requested are in the queue based on the date the application was received on 8/29/21.

Exhibit B

Future Residential Development

**Manteca Unified School District
Future Residential Development**

Project	Development Type	Total Units	Building Permits Issued	Remaining Planned Units	Mitigation Status
City of Manteca ¹					
Atherton Homes @ Woodward Park I	SFD	101	99	2	Mitigated
Atherton Homes @ Woodward Park II	SFD	38	34	4	Mitigated
Atherton Homes @ Woodward Park IV	SFD	66	64	2	Mitigated
Atherton Homes @ Woodward Park V	SFD	81	75	6	Mitigated
Cerri Unit 1	SFD	21	4	17	Mitigated
Cerri Unit 2	SFD	262	201	61	Mitigated
Cerri Unit 3	SFD	102	44	58	Mitigated
Cerri Unit 4	SFD	138	30	108	Mitigated
Cerri Unit 5	SFD	132	0	132	Mitigated
Dejong Estates Unit 2	SFD	130	129	1	Non-Mitigated
Dejong Estates Unit 3	SFD	72	65	7	Non-Mitigated
Dejong Estates Unit 5	SFD	78	60	18	Non-Mitigated
Griffin Park Unit 1	SFD	100	55	45	Mitigated
Griffin Park Unit 2	SFD	56	39	17	Mitigated
Griffin Park Unit 3	SFD	100	46	54	Mitigated
Griffin Park Unit 4	SFD	57	37	20	Mitigated
North Main Commons	SFD	154	97	57	Mitigated
Oleander Estates Unit 4	SFD	135	134	1	Non-Mitigated
Shadowbrook (Age Restricted)	SFD	NA	NA	NA	Non-Mitigated
Shadowbrook Units 4	SFD	57	37	20	Mitigated
Sundance Unit 3	SFD	135	0	26	Mitigated
Sundance Unit 5	SFD	129	120	9	Mitigated
Terra Ranch Unit 2	SFD	58	53	5	Mitigated
Terra Ranch Unit 3	SFD	52	43	9	Mitigated
Terra Ranch Unit 4	SFD	52	49	3	Mitigated
Terra Ranch Unit 5	SFD	50	41	9	Mitigated
Vintage II	SFD	68	46	22	Mitigated
Wackerly	SFD	60	33	27	Mitigated
Yosemite Greens	SFD	99	18	81	Mitigated
Cyrus Lane Apartments	MF	9	0	9	Non-Mitigated
Diamond Villas	MF	43	0	43	Non-Mitigated
Luxury Apartments	MF	132	0	132	Non-Mitigated
Madan Das Apartments	MF	9	0	9	Non-Mitigated
Stewart Street Street Apartments	MF	12	0	12	Non-Mitigated
Valencia Place Phase II	MF	192	0	192	Mitigated
Denali	SFD	315	0	315	Mitigated
Griffin Park	SFD	1,219	0	1,219	Mitigated
Oakwood Trails	SFD	676	0	676	Mitigated
Trails at Manteca	SFD	1,055	0	1,055	Non-Mitigated
Villa Ticino West	SFD	760	0	760	Mitigated
320 N Airport Way	SFD	123	0	123	Mitigated
4-C Ranch	SFD	81	0	81	Non-Mitigated
Dutra	SFD	197	0	197	Non-Mitigated
Kiper Indelicato	SFD	185	0	185	Non-Mitigated
Lewis Estates	SFD	53	0	53	Mitigated
Lumina at Machado Estates	SFD	827	0	827	Mitigated
Paridise Villas Townhomes	SFA	53	0	53	Non-Mitigated
Prose Manteca	MF	420	0	420	Non-Mitigated
S Union and Woodward	SFD	11	0	11	Mitigated
SOMA Apartments	MF	210	0	210	Mitigated
Stagecoach at M&E	SFD	240	0	240	Non-Mitigated
Stagecoach at M&E Apartments	MF	250	0	250	Non-Mitigated
Stagecoach at Marchesotti	SFD	560	0	560	Non-Mitigated
Terra Ranch Unit 6	SFD	60	0	60	Non-Mitigated

Project	Development Type	Total Units	Building Permits Issued	Remaining Planned Units	Mitigation Status
The Address Townhomes	SFA	13	0	13	Non-Mitigated
Thomas Street	SFD	50	0	50	Mitigated
Union Crossing Apartments	MF	300	0	300	Mitigated
Union Ranch North	SFD	417	0	417	Mitigated
Union Ranch North Apartments	MF	200	0	200	Mitigated
Yosemite Apartments	MF	64	0	64	Non-Mitigated
Yosemite Square	SFD	486	0	486	Non-Mitigated
Subtotal, City of Manteca		11,805	1,653	10,043	
City of Lathrop ²					
Phase 1C Stanford Crossing	SFD	191	0	191	Non-Mitigated
Phase 1A Northpointe (Stanford Crossing 1A)	SFD	91	91	0	Non-Mitigated
Phase 1A Seasons (Stanford Crossing 3)	SFD	89	73	16	Non-Mitigated
Stanford Crossing 1B	SFD	603	251	352	Non-Mitigated
Phase 1A Riverchase @ Standford Crossing 1B	SFD	96	94	2	Non-Mitigated
Stanford Crossing 1D	MF	274	0	274	Non-Mitigated
Stanford Crossing 1D	SFD	271	0	271	Non-Mitigated
Mossdale Village	SFD	66	0	66	Non-Mitigated
Mossdale Village	SFD	62	24	38	Non-Mitigated
Mossdale Apartments	MF	204	156	48	Non-Mitigated
Warren Avenue	SFD	7	0	7	Mitigated
Subtotal, City of Lathrop		1,954	689	1,265	
City of Stockton ³					
Asano	SFD	212	0	212	Non-Mitigated
Subtotal, City of Stockton		212	0	212	
County of San Joaquin ⁴					
Oakwood Shores	SFD	417	397	20	Non-Mitigated
Subtotal, County of San Joaquin		417	397	20	
Total		14,388	2,739	11,540	

¹ Source: City of Manteca Housing Inventory

² Source: City of Lathrop

³ Source: City of Stockton

⁴ Source: County of San Joaquin

Exhibit C

Developer Fee Balance Analysis

Exhibit C
Manteca Unified School District
Fund 25 Analysis

Item	Amount
Fund 25 Balance (6/30/2021)	\$28,854,038
Available Developer Fee Balance	\$28,854,038

Current Projects	Total Budget	Amount Budgeted to Developer Fees ¹	Increased Capacity			
			K-6	7-8	9-12	Total
McParland ES Modernization/Expansion	\$7,680,848.00	\$1,000,000.00	0	0	0	0
East Union HS Modernization/Expansion	\$17,869,085.00	\$16,065.00	0	0	108	108
Neil Hafley ES Modernization/Expansion	\$4,347,342.00	\$23,621.00	0	0	0	0
New Haven ES Modernization/Expansion	\$9,149,571.00	\$1,000,000.00	0	0	0	0
Nile Garden ES Modernization/Expansion	\$19,692,148.00	\$7,993,886.00	75	27	0	102
Manteca HS Modernization/Expansion	\$43,491,133.00	\$12,109,216.00	0	0	270	270
Lincoln ES Expansion	\$5,000,000.00	\$4,858,234.00	0	0	0	0
Be. Tech DSA	\$2,823,458.00	\$2,587,408.00	0	0	216	216
Joseph Widmer ES Resource Center	\$2,307,900.00	\$417,290.00	0	0	0	0
Lathrop ES Resource Center	\$1,063,100.00	\$400,000.00	0	0	0	0
Mossdale ES Resource Center	\$973,250.00	\$400,000.00	0	0	0	0
Sequoia ES Resource Center	\$686,500.00	\$613,935.00	0	0	0	0
Veritas ES Resource Center	\$2,298,000.00	\$1,926,250.00	0	0	0	0
Woodward ES Resource Center	\$779,300.00	\$520,000.00	0	0	0	0
Lincoln ES Resource Center	\$1,718,500.00	\$1,684,300.00	0	0	0	0
Subtotal - Current Projects	\$119,880,135.00	\$35,550,205.00	75	27	594	696
Future Projects	\$0.00	\$0.00	0	0	0	0
Total		\$35,550,205.00	75	27	594	696

¹ Current budgets exceed 6/30/2021 balance. Shortfall to be covered by additional fee collections.

Exhibit D

Estimated School Facilities Cost

**Manteca Unified School District
Estimated Cost
Elementary School Facility (K-8)**

100 - Site Cost		\$6,180,000	500 - Construction Costs		\$45,125,197
Site Purchase Price	\$5,975,000		General Contractor	\$42,354,400	
			Sq. Ft. Per Student	80	
Acres	23.90		Cost Per Sq. Ft. ¹	\$529	
Cost Per Acre	\$250,000		<i>(Includes Construction, Site Development, and General Site Development)</i>		
Special Studies	\$190,000		Low Voltage Construction (5%)	\$2,117,720	
Appraisals	\$10,000		Builders Risk Insurance	\$45,000	
Escrow/Title	\$5,000		Owner Furnished Materials	\$150,000	
			Miscellaneous (Landscaping)	\$458,077	
200 - District & Agency costs		\$401,600	600 - Construction Support		\$915,252
DSA Fees	\$111,600		Inspection	\$324,000	
CDE Fees	\$25,000		Materials Testing (1%)	\$451,252	
DTSC Fees	\$5,000		Survey Controls	\$50,000	
Legal Fees	\$0		Security	\$90,000	
Utility Agency Fees	\$250,000				
Air Quality District Fees	\$5,000		700 - Furniture & Equipment		\$1,410,000
Misc (SWRCB)	\$5,000		F&E	\$1,200,000	
			Library Materials	\$160,000	
300 - Professional Services		\$4,447,086	Specialty	\$50,000	
Preconstruction Planning	\$50,000		800 - Miscellaneous Project Costs		\$100,000
Design and Engineering	\$4,272,086		Moving and Storage	\$75,000	
Project Design and Construction (10%)	\$4,235,440		Commissioning	\$25,000	
Misc (Landscape)	\$36,646				
Specialty Consultant (LEED)	\$75,000		900 - Contingencies		\$3,117,720
Program/Project Management	\$35,000		Construction Contingency (5%)	\$2,117,720	
Community Outreach	\$15,000		Soft Cost Contingency	\$500,000	
			Owner Contingency	\$500,000	
400 - Bid Costs		\$15,000	Total Estimated Cost		\$61,711,855
Reproduction	\$10,000		Total Estimated Cost (w/o Site Acquisition Costs)		\$55,531,855
Notices	\$2,500		School Facility Capacity		1,000
Miscellaneous	\$2,500		School Facility Cost Per Student		\$61,712
			School Facility Cost Per Student (w/o Site Acquisition Costs)		\$55,532

¹ Construction costs were initially estimated in 2016 based on conversations with a construction manager familiar with the San Joaquin region and the experiences of surrounding school districts. In order to account for increases in material and labor costs the SAB Index last approved on February 23, 2022 has been applied.

**Manteca Unified School District
Estimated Cost
High School Facility (9-12)**

100 - Site Cost		\$12,807,000	500 - Construction Costs		\$140,321,555
Site Purchase Price	\$12,500,000		General Contractor	\$128,790,063	
			Sq. Ft. Per Student	125	
Acres	50.00		Cost Per Sq. Ft. ¹	\$557	
Cost Per Acre	\$250,000		<i>(Includes Construction, Site Development, and General Site Development)</i>		
Special Studies	\$280,000		Stadium and Track	\$4,000,000	
Appraisals	\$15,000		Low Voltage Construction (5%)	\$6,439,503	
Escrow/Title	\$12,000		Builders Risk Insurance	\$60,000	
			Owner Furnished Materials	\$250,000	
200 - District & Agency costs		\$608,438	Miscellaneous (Landscaping)	\$781,989	
DSA Fees	\$278,438				
CDE Fees	\$50,000		600 - Construction Support		\$1,009,375
DTSC Fees	\$10,000		Inspection	\$480,000	
Legal Fees	\$0		Materials Testing	\$309,375	
Utility Agency Fees	\$250,000		Survey Controls	\$100,000	
Air Quality District Fees	\$10,000		Security	\$120,000	
Misc (SWRCB)	\$10,000				
			700 - Furniture & Equipment		\$3,152,500
300 - Professional Services		\$8,074,963	F&E	\$2,812,500	
Preconstruction Planning	\$100,000		Library Materials	\$240,000	
Design and Engineering	\$7,727,404		Specialty	\$100,000	
Project Design and Construction (6%)	\$62,559				
Misc (Landscape)			800 - Miscellaneous Project Costs		\$125,000
Specialty Consultant (LEED)	\$125,000		Moving and Storage	\$75,000	
Program/Project Management	\$35,000		Commissioning	\$50,000	
Community Outreach	\$25,000				
			900 - Contingencies		\$7,439,503
400 - Bid Costs		\$30,000	Construction Contingency (5%)	\$6,439,503	
Reproduction	\$20,000		Soft Cost Contingency	\$500,000	
Notices	\$5,000		Owner Contingency	\$500,000	
Miscellaneous	\$5,000				
			Total Estimated Cost		\$173,568,334
			Total Estimated Cost (w/o Site Acquisition Costs)		\$160,761,334
			School Facility Capacity		1,850
			School Facility Cost Per Student		\$93,821
			School Facility Cost Per Student (w/o Site Acquisition Costs)		\$86,898

¹ Construction costs were initially estimated in 2016 based on conversations with a construction manager familiar with the San Joaquin region and the experiences of surrounding school districts. In order to account for increases in material and labor costs the SAB Index last approved on February 23, 2022 has been applied.