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Tustin Unified School District

FEE JUSTIFICATION REPORT

For Residential & Commercial/Industrial Development

April 2024



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EXECUTIVE SUMMARY

This Fee Justification Report ("Report") for Residential and Commercial/Industrial Development has been prepared by Special District Financing & Administration ("SDFA") for the purpose of identifying the impact of projected future development on the school facilities of the Tustin Unified School District ("TUSD" or "District"), the ability of the District's current facilities to accommodate the impact, and the extent to which projected demand exceeds the District's current facilities capacity as well as quantify the costs associated with meeting the increased demand.

Specifically, this Report is intended to provide the Board of Education of the District with the required information to make the necessary findings set forth in Government Code Section 66001 et seq. and in accordance with Government Code Section 65995 et. seq, to support the District's collection of its fair share of the statutory fees allowed by the State of California, which for unified districts (K-12) is currently $5.17 per square foot of new residential development and $0.84 per square foot of new commercial/industrial development. The TUSD is a unified school district providing school facilities to elementary and secondary students living within the cities of Irvine, Santa Ana and Tustin as well as small portions of unincorporated areas within the County of Orange.

The findings contained in this Report include the following:

- *In accordance with state classroom loading standards, the District currently has school capacity to house approximately 22,147 students.*

- *Current enrollment, including Special Day Class students, is approximately 21,470 students resulting in an aggregate capacity surplus of 677 seats.*

- *At least 3,227 new dwelling units could be constructed during the next twenty years within the boundaries of the school district and for which no provision to mitigate the impact of their development through participation in a community facilities district, a negotiated fee payment or some other mitigation measure ("Mitigated Developments") has been made.*

- *Almost all identified future development will consist of multi-family housing and single-family attached housing and the District's student generation rates indicate that almost one and one-half elementary, and just over one middle/high school student is generated from every ten multi-family ("MF") dwelling units constructed.*

- *At least one elementary school and thirty percent (30%) of a Grade 6-12 school facility will need to be constructed in order to provide adequate facilities to house students to be generated from currently unmitigated developments which lie within the boundaries*

of the District. The estimated cost of these school facilities, excluding central administrative support, is almost $98 million dollars.

- *Taking into account the cost of central administrative support, the total cost of school facilities results in a cost of approximately $104,094 per elementary student and $138,667 per school student in grades 6-12. The estimated school facilities cost per dwelling unit is approximately $30,798.*

- *Based on development plans for projects within the Cities of Santa Ana and Tustin, the District estimates that the average size of future residential dwelling units to be constructed within the TUSD will be approximately 1,463 square feet. Based upon the average square footage, the District would need to collect approximately $21.05 per square foot of new residential development to mitigate the school facilities impacts. This amount is well in excess of the amount that may be currently collected by the District (i.e., the District's maximum fee amount is $5.17 per square foot) and permitted by state statute. Thus, the District is justified in collecting the statutory fees for residential development as permitted by state law.*

- *Utilizing estimates regarding employee generation and associated residential household generation gleaned from recent Census data, it was determined that the District would need to collect between $0.45 and $71.30 per square foot of commercial/industrial development to mitigate the gross school facilities impacts resulting from all new non-residential development. Excluding Self-Storage, this amount is well in excess of the amount currently collected by the District (i.e., the District's maximum fee amount is $0.84 per square foot) and permitted by state statute. Thus, the District is justified in collecting $0.16 per square foot for new self-storage development and the District is justified in collecting the maximum statutory fee of $0.84 per square foot for all commercial/industrial development as permitted by state law.*

- *Absent additional state or local funding, the District will not be able to provide adequate school facilities for new residential, commercial or industrial developments that are constructed within the boundaries of the District and for which no additional mitigation is received.*

Section
One

INTRODUCTION

This Section of the Report sets forth the legislative requirements as well as the methodology and data sources utilized in the analysis of the District's school facilities impact. Also included in this Section is a brief description of the TUSD, its current student enrollment and its current capacity.

The Tustin Unified School District

The TUSD is a political subdivision of the State of California and encompasses more than twenty-four (24) square miles in central Orange County and includes almost all of the territory within the boundaries of the City of Tustin as well as portions of the cities of Irvine and Santa Ana as well as an unincorporated area known as Tustin Foothills located primarily in the northern portion of the District. Its western boundary includes portions of Santa Ana with the portion of the western boundary line that lies north of Interstate 5 running along Marbury and Wright Streets and the portion that lies south of the Interstate largely coterminous with Lyon Avenue. Its southern boundary line runs along Warner Avenue on both the west and east areas of the District with the central portion of the district's southern boundary (between Armstrong and Jamboree) extending south to McGaw Avenue. The eastern boundary of the District is coterminous with Jamboree Road south of Interstate 5 and then is represented by Culver Drive north of Interstate 5 with the boundary line extending north of Portola Parkway into the area known as Orchard Hills (Planning Area No. 1 of the City of Irvine). The eastern portion of the District's northern boundary lies adjacent to Peters Canyon Regional Park and then follows along a number of residential streets in the Tustin Foothills on the west side of the District.

The TUSD is a geographically small, unified (K-12) school district that primarily serves an urban population with an enrollment of over 21,000 students housed in twenty-nine different schools, including sixteen elementary, two K-8 schools, four middle schools (grades 6-8), three comprehensive high schools, one 6-12 academy, one alternative education school and one continuation school. The District serves a diverse ethnic population that includes more than 100,000 people in the cities of Irvine, Tustin and Santa Ana as well as the unincorporated area known as the Tustin Foothills.

Synopsis of District Growth & Student Capacity

During the past thirty-five years, the District has experienced significant student growth as well as accompanying demographic changes both in terms of ethnicity and economic diversity. With the development of Tustin Ranch, Lower Peter's Canyon, MCAS/Legacy and Orchard Hills master-planned communities as well as other projects.

Student enrollment for 2023/24 by school type is as follows:

Table I

FY 2023/24 Student Enrollment

School Type	Current Enrollment (1)
Elementary School (Grades K-5)	9,070
Middle & High School (Grades 6-12)	12,400
Total 2023/24 Enrollment	21,470

(1) Reflects the District's current enrollment and may not correspond to certified CSIS enrollment figures.

Current enrollment figures show that the total student population is almost 21,5000 students. For purposes of calculating current capacity under the School Facilities Program the District relies on capacity computations as summarized on its School Capacity Study worksheet, attached as Appendix "A". This worksheet indicates that the District's current school facilities are sufficient to house 8,813 elementary, 5,496 middle, and 7,838 high school students or a total of 22,147 pupils. A comparison of current student enrollment to current capacity demonstrates that the District currently has insufficient facilities to adequately house its current enrollment at the elementary school level. After setting aside seats for future mitigated pupils from the Orchard Hills and Legacy communities, there is also no excess available capacity at the high school level.

Based upon the most recent population and housing estimates and trends as indicated by recent census data and corroborated by recent development within the District, it is anticipated that the growth experienced by the District during the past decade is likely to continue in the near future with the redevelopment of the Marine Corps Air Base (MCAS). Specifically, the current housing estimate for Tustin indicates that future housing units will be constructed within the Legacy, Redhill and Downtown Commercial Core Specific Plan areas. Santa Ana's housing element indicates that the Metro-East Overlay Zone is the primary area of future development within the City that also lies within the jurisdictional boundaries of the TUSD. Thus, as the District's current facilities are inadequate to house *all* of the additional students beyond its current enrollment and the future dwelling units to be constructed within Mitigated Developments, additional facilities must be added to provide some incremental capacity for students that will be generated from new non-mitigated development.

During the past thirty-six years the District and the development community have entered into various mitigation agreements in order to ensure the timely construction of school facilities to house students from new development (Mitigated Development). The primary financing mechanism authorized in the mitigation agreements is the formation of a community facilities district (CFD). The District can then issue bonds to construct school facilities with repayment of

the bonds being accomplished through the levy of a special tax on properties within the CFDs. These developments that are subject to the special tax are considered Mitigated Developments as they have provided significant funding and support to the TUSD facilities program since 1989. Nevertheless, increased student generation within existing developments as well as new residential construction for which a mitigation agreement does not exist continues to cause the District to operate with inadequate school facilities.

Legislative History

School districts have historically relied upon state funds and local bond measures to provide funding for the acquisition and construction of new school facilities. Prior to the passage of Proposition 13 in 1978, a school district's share of local property taxes was typically sufficient to build necessary schools to accommodate new development. The rapid increase in real estate prices within California during the 1970's and 1980's ensured that revenues would expand as the "ad valorem" tax base grew. However, limitations on the growth of this funding source were significantly constrained by the passage of Proposition 13, which limited annual increases in assessed values, except in the case of ownership transfers, to two percent (2%). This action, combined with a compounding need for new construction monies, caused significant hardships in many school districts during the early 1980's.

In 1986 the state legislature attempted to address this funding shortfall through the enactment of Assembly Bill 2926 ("School Fee Legislation"), which provided for the imposition of development fees on new residential and commercial/industrial construction. The School Fee Legislation provides that development fees are to be collected prior to the issuance of a building permit. Furthermore, no city or county is authorized to issue a building permit for new residential or commercial/industrial projects unless it first certifies with the appropriate school districts that the developer of the project has complied with the development fee requirement.

Shortly thereafter, AB 1600 ("Mitigation Fee Act") was enacted by the state legislature and took effect on January 1, 1989. Government Code Section 66001 and following sets forth the requirements for establishing, imposing and increasing development fees initially authorized under AB 2926. Specifically, the Mitigation Fee Act requires that a reasonable relationship or "nexus" exist between the type and the amount of a development fee imposed and the cost of the benefit to be derived from the fee. Specifically, Section 66001 of the Government Code with respect to the imposition of development fees provides, in pertinent part, that any action establishing, increasing, or imposing a fee on new development shall do all the following:

- *Identify the purpose of the fee.*
- *Identify the use to which the fee is to be put.*
- *Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.*
- *Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.*

The development fees are currently authorized under Education Code Section 17620 and are $5.17 per square foot of new residential construction and $0.84 per square foot of new commercial/industrial development (for K-12 school districts). These development fees may next be increased by the SAB in 2026 and every two years thereafter.

In June of 2006, Assembly Bill 2751 was passed which added the criteria that a fee is prohibited from including the cost attributable to existing deficiencies in public facilities. In the case of a school district, this would mean that existing capacity deficits could not be added to the facilities funding required from future development. In this Report, this is demonstrated in the calculations by not including any deficit which would be shown in Table II, if any, to the School Facilities Required for New Development (Unmitigated) (Table X) or to the cost of such school facilities (Tables XII, XIII and XIV).

Methodology

In order to determine the impact of new construction on TUSD facilities the relationship between the new construction and its impact on the demand for school facilities must be identified. For residential development this determination includes the following:

- *Projecting the number of future residential dwelling units to be constructed within TUSD boundaries.*
- *Calculating a student generation rate (i.e., students expected to be generated from each new home) for the future dwelling types expected to be constructed in the future.*
- *Determining the number of students to be generated from new development.*
- *Identifying the "per student cost" for new elementary, middle and high school facilities.*
- *Multiplying the per student costs for elementary, middle and high school facilities by the applicable student generation rate.*

The methodology for determining the impact of new commercial/industrial development is similar. However, instead of determining the number of students to be generated per new dwelling unit, the focus is on the number of students generated per employee.

This Report utilizes in part, employee generation factors derived from the Traffic Generator's Guide prepared by the San Diego Association of Governments (SANDAG), last updated in April of 2002, as well as certain census data compiled by the U.S. Census Bureau.

Data Sources

The primary information used to establish a nexus between new development and school facilities impacts includes residential housing projections, employment impacts from new commercial/industrial development, historical student generation rates and facilities cost estimates. Primary information sources regarding future housing projections includes preliminary

data for the Legacy Project gleaned from the Specific Plan for the Marine Corps Air Station (MCAS) as well as planning and current project documents obtained from the cities of Irvine, Santa Ana and Tustin. Data for determining commercial/industrial impacts was derived from the Traffic Generators Guide prepared by SANDAG as well as 2006-2010 Census Data for the cities of Irvine, Tustin and Santa Ana. Student generation rates for this Report were calculated by SDFA. Equal Employment Opportunity Commission (EEOC) worksite data derived from the American Community Survey (2006-10) conducted by the US Census Bureau was utilized to determine school facilities impacts associated with new non-residential development. Facilities cost estimates were prepared using cost information obtained from the District's Facilities Department.

Section
Two

RESIDENTIAL DEVELOPMENT

This Section of the Report identifies the school facilities impact from new residential construction.

Existing Facilities Capacity and Current Enrollment

Prior to examining the school facilities impacts from new development, the District's current capacity and enrollment were reviewed to identify existing facilities that may be available to house future students. As shown in Appendix "A" (School Capacity Worksheet), the District has determined that its existing school building capacity is approximately 22,147 elementary, middle and high school seats. As shown in Table I, CSIS enrollment figures for 2023/24 include 21,470 students. The resulting capacity deficit is shown in Table II.

Table II
Existing School Facilities Capacity

School Type	2023/24 Capacity (1)	2023/24 Enrollment (2)	Existing Seat Surplus/(Deficit)
Elementary (K-5)	8,813	9,070	(257)
Middle & High (6-12)	13,334	12,400	934
Aggregate	22,147	21,470	677

(1) Includes Permanent Facilities & Relocatable Facilities.
(2) For purposes of determining available overall facilities capacity in accordance with state classroom loading standards, both capacity and enrollment figures identified in Appendix "A" and Table II reflect grades K-5 at the elementary school level and grades 6-8 at the middle school level and grades 9-12 at the high school level.

Future Residential Unit Projections

In the summer of 2005, the District entered into a mitigation agreement with the Irvine Company for the future development project known as Orchard Hills (Planning Area No. 1), which is primarily located northwest of the intersection of Culver Drive and Portola Parkway in the City of Irvine. And in the fall of 2015, TUSD completed its negotiations with the City Tustin related to the redevelopment of the remaining portion of the Tustin Marine Corps Air Station (MCAS). Both of these projects are expected to generate a significant number of students that must be housed in school facilities provided by the District.

As a result, the anticipated student impacts from these communities at grades kindergarten through twelfth (K-12) must be considered in this analysis, so that only the net impact from unmitigated developments that will be subject to statutory fees will be considered.

Thus, for purposes of this analysis, the District's projection of future housing that is not yet mitigated consists primarily of (i) a portion of the Metro-East Overlay Zone located in the City of Santa Ana and (ii) future "in-fill" developments within the City of Tustin including expected redevelopment with the Downtown Commercial Core Specific Plan, Redhill Avenue Specific Plan, the Marketplace in Irvine and the Enderle Center. The District has not incorporated in its estimate any future dwelling units expected from currently unidentified in-fill development. This estimate is summarized in Table III and is also included in Appendix "C".

Table III
Projected Future Residential Units located In Unmitigated Developments [1]

Jurisdiction	Single-Family Detached (SFD) Dwelling Units	Single-Family Attached (SFA) Dwelling Units	Multi-Family Apartment Dwelling Units	Total Future Dwelling Units
City of Santa Ana	0	402	402	804
City of Tustin [2]	0	3,102	3,102	6,203
Total Future D/Us in within TUSD	0	3,504	3,504	7,007
Less Mitigated D/Us in Legacy[3]	0	(1,890)	(1,890)	(3,780)
Total Future Unmitigated D/Us [2]	0	1,614	1,614	3,227

(1) Future Planned Residential Projects as identified in planning documents or as estimated by planning agencies responsible for approving projects located within the jurisdictional boundaries of TUSD.
(2) Total shown does not match due to rounding the allocation between SFA and Apartment units to the nearest integer.
(3) Excludes 3,780 future dwelling units located within the Tustin Legacy Specific Plan as more particularly described in the City of Tustin's Housing Element, dated September 2022.

Student Generation Rates

To establish a nexus between anticipated future residential development and a corresponding need for additional school facilities, the number of future students anticipated to be generated from the new residential development must be determined. This calculation often results in a student generation rate ("SGR") or factor, which represents the number of students, or portion thereof, expected to attend District schools from each new house.

For purposes of estimating the school facilities impact expected from future development, SDFA utilized the District's enrollment file and when possible, matched each student record to a property situs location for all properties located within the boundaries of the District. Student generation rates were computed in February of 2024 and a summary of these generation rates is contained in Appendix "B". The student generation rates for multi-family apartment units, single-family attached (SFAs) and single-family detached (SFDs) dwellings located within the District's CFDs are summarized in Table IV.

Table IV
Student Generation Rates for Residential Units Located in TUSD [(1)(2)]

School Level	Multi-Family Units (Apartments)	Single-Family Attached (SFAs)	Single-Family Detached (SFDs)
Elementary (K-5)	0.1380	0.1505	0.1848
Middle & High (6-12)	0.1054	0.1224	0.1457
Aggregate	0.2434	0.2729	0.3305

(1) Rounded to the nearest ten-thousandth.
(2) The District believes that the SGRs identified above will produce the most reasonable estimate of additional students when applied to the District's development projections.

Students Generated by New Unmitigated Development

The number of students estimated to be generated from future Mitigated and Unmitigated Development is determined by multiplying the projected number of future unmitigated dwelling units (Table III) by the corresponding generation rates (Tables IV). This computation is reflected in Table V:

Table V
Student Generation from Future Residential Dwelling Units [(1)]

Dwelling Type	Future Dwelling Units	K-5 Student Generation Rate	6-12 Student Generation Rate	Grade K-5 Students	Grade 6-12 Students	Total K-12 Students
Mitigated Dwelling Units:						
Multi-Family Apartments	1,890	0.1380	0.1054	261	199	460
Single-Family Attached	1,890	0.1505	0.1224	284	231	515
Single-Family Detached	0	0.1848	0.1457	0	0	0
Unmitigated Dwelling Units:						
Multi-Family Apartments	1,614	0.1380	0.1054	223	170	393
Single-Family Attached	1,614	0.1505	0.1224	243	197	440
Single-Family Detached	0	0.1848	0.1457	0	0	0
All Future Dwelling Units:						
Multi-Family Apartments	3,504	0.1380	0.1054	484	369	853
Single-Family Attached	3,504	0.1505	0.1224	527	428	955
Single-Family Detached	0	0.1848	0.1457	0	0	0
All Future Dwelling Types	7,008			1,011	797	1,808

(1) Dwelling Units and Students shown are rounded to the nearest integer.

School Facilities Required to Serve New Development

In order to determine the number of schools, or portions thereof, necessary to serve students generated from new unmitigated development, the aggregate future students shown in Table V

is divided by the school capacity (i.e., design population). Table VI shows the number of new elementary, middle and high schools required to serve new development:

Table VI
School Facilities Required for New Development (Unmitigated)

School Facility	Current Available Capacity (1)	Design Capacity	Future Unhoused Students	Required Facilities (2)
Elementary School (K-5)	0	550	466	0.8473
Middle/High School (6-12)	0	1,200	367	0.3058

(1) Of the 934 existing surplus seats available for grades 6-12, after applying the applicable student generation rates from Table IV to the 3,780 future mitigated dwelling units shown in Table III yields 545 future pupils in grades K-5 and 430 future pupils in grades 6-12 which must be set aside for future mitigated students expected to be generated from new residential development in Tustin Legacy. Since there is no current excess capacity at the K-5 level to house future mitigated pupils, this report assumes that as future mitigated pupils at the K-5 level are generated, they will be accommodated at one or more intermediate schools, thereby absorbing existing surplus capacity at the 6-12 school level. Thus, after setting aside seats to house the future mitigated students for grades K-12, there is no net capacity available at the 6-12 level to accommodate future Unmitigated development.

(2) Rounded to the nearest ten-thousandth.

Estimated School Facilities Costs

To calculate the cost for new school facilities, SDFA relied on actual historical costs and current estimates of costs associated with the construction of recent school facilities. These numbers reflect the District's estimate of land acquisition and construction costs, and also include anticipated costs for furniture, equipment and technology. Based on the District's most recent transfer of property to the City of Tustin, the District has utilized a land cost of $1.5 million per acre as the *average* acquisition price associated with providing future school facilities for future unmitigated development.

While there is still additional land at the Legacy school site that can be utilized to add capacity to house additional middle and high school pupils, the school site and surrounding area is within the boundaries of a CFD and is considered mitigated development. As previously noted, there are approximately 3,780 additional dwelling units to be constructed and the District believes that the students generated from these mitigated units will utilize any of the additional capacity that may be constructed at the Legacy school site as well as other school sites. Thus, future Unmitigated Development will need to be housed at a currently unidentified school site which will still need to be acquired.

The estimated costs for elementary, middle and high school facilities are contained in Appendix "D". The resulting facilities costs per school site, including acquisition and site development are shown in Table VII.

Table VII
Estimated Facilities Costs per School Site

School Facility	Site Acquisition/ Development	Construction (1)	Total Cost
Elementary (K-5)	$16,000,000	$40,150,000	$56,150,000
Middle & High (6-12)	$64,000,000	$100,000,000	$164,000,000

(1) Includes plans, tests and inspections, furniture and equipment, technology, and other items.

The aggregate facilities cost impact from new, Unmitigated Development is determined by multiplying the per site costs shown in Table VII by the required number of sites reflected in Table VI. This resulting impact is shown in Table VIII.

Table VIII
Estimated Facilities Costs (Excluding Interim Housing & Admin. Facilities)

School Type	Required Schools (1)	Site Acquisition/ Development	Construction (2)	Total Cost
Elementary (K-5)	0.8473	$13,556,800	$34,019,095	$47,585,895
Middle & High (9-12)	0.3058	$19,573,333	$30,583,333	$50,156,666
Aggregate		$33,130,133	$64,602,428	$97,742,561

(1) Rounded to four decimals.
(2) Includes plans, tests and inspections, furniture and equipment, technology, and other items.

Central Administrative Support

Additional central administrative facilities and support is also required as new students place incremental demands on school administration. The District has determined that $2,000 for each new student is necessary to provide for corresponding central administrative facilities. The estimated total cost of central administrative facilities is shown in Table IX.

Table IX
Costs for Central Administrative Support Facilities

Estimated Cost Per Sqft	Square Feet Per Pupil	Cost Per Pupil	Future Unmitigated Pupils	Total
$500	4	$2,000	833	$1,666,000

Thus, the estimated total cost of school facilities (Table VIII) and ancillary facilities (Table IX) necessary to accommodate students generated from new residential development is shown in Table X:

Table X
Total Estimated Facilities Costs

School Type	School Facilities	Administrative Support (1)	Total Cost
Elementary (K-5)	$47,585,895	$932,000	$45,229,900
Middle & High (6-12)	$50,156,666	$734,000	$104,138,894
Aggregate	$97,742,561	$1,666,000	$149,368,794

(1) Amounts shown are equal to the number of future unhoused students shown in Table V multiplied by the Cost Per Pupil shown in Table IX.

Total Estimated Cost per Student

The estimated facilities cost for each elementary, middle and high school student is derived by dividing the school facilities costs by the respective number of students expected to be generated from new residential development. The per pupil costs for central administrative support (Table IX) are added to the per pupil school facilities cost to determine the total per student facilities costs for elementary, middle and high school facilities. The total estimated per pupil facilities cost is shown below:

Table XI
Total Facilities Costs per Pupil

School Level	Base School Facilities Cost	Future Students	Per Pupil Costs (1)		
			School Facilities	Administrative Support	Total Cost
Elementary (K-5)	$47,585,895	466	$102,094	$2,000	$104,094
Middle & High (6-12)	$50,156,666	367	$136,667	$2,000	$138,667
Weighted Average (2)	$97,742,561	833	$117,326	$2,000	$119,326

(1) Rounded to the nearest dollar.
(2) Reflects a weighted average based upon anticipated number of K-5 and 6-12 pupils expected to be generated.

School Facilities Impact per Dwelling Unit

The total estimated facilities cost for each new residential unit is determined by multiplying the facilities costs per student (Table XI) by the applicable student generation rate (Table IV) and is shown in the following table:

Table XII
Total Facilities Costs per Residential Unit

Housing Type	Per Pupil Cost	Composite -Wtd Avg. Student Generation Rate (1)	Composite -Wtd Avg. Facilities Cost Per Dwelling Unit (2)
Elementary (K-5)	$104,094	0.1444	$15,031
Middle &High (6-12)	$138,667	0.1137	$15,766
Weighted Average	$119,326	0.2581	$30,798

(1) Rounded to the nearest ten-thousandth.

(2) Facilities costs per dwelling unit as shown differ slightly from the product of the Per Pupil Cost and the SGRs shown above because the Per Pupil Cost is, in part, derived from the number of students generated to the nearest whole integer.

The District estimates that the weighted average assessable space of future multi-family dwelling units constructed within the expected unmitigated development will be approximately 1,463 square feet. This figure incorporates the weighted average size of future dwelling units as identified in Appendix "C". Dividing the total facilities cost per dwelling unit of $30,798 by the average size of a dwelling unit yields a school facility cost of $21.05 per square foot.

As previously indicated, the current statutory development fee authorized by Government Code Section 65995 (b)(1) for new residential construction is $5.17 per square foot. Based on the District's student generation rates, actual costs to provide school facilities and the average square footage for new dwelling units, the District, as outlined above, would need to levy an additional $15.88 per square foot to actually provide the school facilities necessitated by new residential development. This Report demonstrates that the school facilities impact amount per square foot equals $21.05 for future unmitigated residential development within the boundaries of the District, Thus, there is full justification for collecting the District's share of the maximum statutory developer fee allowed of $5.17 per square foot (K-12) of new residential development.

Since the District's school facilities impact per square foot is greater than the maximum statutory fee allowed under Government Code Section 65995 (b)(1), the District actually suffers unmitigated impacts from new residential development, which not only supports the collection of the statutory development fee for residential developments, but also those fees for new commercial/industrial development as provided for in Section Three of this Report. In this instance, TUSD is justified in levying and collecting the maximum fee per square foot from new residential developments in the amount indicated in the following Table:

Table XIII
Fee Allocation by School Type -- Residential Development

Authorized Fee Pursuant to Government Code Section 65995	Amount (*)
Statutory School Fee (Level I Fee)	$5.17 per square foot

* Fees collected by TUSD effective June 10, 2024, if adopted by the Board on April 9, 2024.

Table XIV identifies the facilities costs per dwelling unit and on a square foot basis -- the facilities cost per square foot, the amount of the proposed fee to be collected by TUSD and the net fee deficit for new development. As can be seen, the amount required is over five times the amount that can be collected ($5.17) by the TUSD if adopted by the Board:

Table XIV
Comparison of Facilities Cost to Currently Authorized Fee (*)

Facilities Cost Per D/U	Average SqFt Per Dwelling Unit	Facilities Cost Per Sqft	Current Fee Per Sqft	Fee Deficit Per Sqft
$30,798	1,463	$21.05	$5.17	($15.88)

* Fees collected by TUSD effective June 10, 2024, if adopted by the Board on April 8, 2024.

Section
Three

COMMERCIAL/INDUSTRIAL DEVELOPMENT

This Section of the Report identifies the school facilities impact from new commercial and industrial development.

School Facilities Impacts from Commercial/Industrial Development

Just as the District is required to establish the impact of new residential development on student enrollment and a corresponding need for additional school facilities, a similar nexus must be established between new commercial/industrial development and the corresponding need for additional school facilities. The four-step methodology used to quantify the impact of commercial/industrial development on student enrollment is discussed in this section of the report and is summarized as follows:

1. *Determine the number of employees required per square foot for specific types of commercial and industrial development (i.e., new jobs created within the school district).*
2. *Determine the number of new employees that would both live and work within the school district.*
3. *Determine the number of occupied housing units that would be associated with new employees.*
4. *Determine the number of new students generated from these employees utilizing the estimated student generation rates.*

Estimated Number of Employees per Square Foot

Because the utilization of commercial and industrial buildings varies significantly, in order to estimate the number of employees and hence, the number of school age children generated by employees, it is important that the relationship between the size of any commercial/industrial development and its associated employee base, be established for various development or land use types. To do this, the TUSD relied on survey results published in SANDAGs report entitled Traffic Generators Guide. This Traffic Generators Guide reflects data gleaned from a site-specific employment inventory of diverse developments throughout San Diego County. Multiple sites for 17 different development types are included in the survey data and the square footage and number of employees has been averaged for each development type yielding the average number of employees per thousand square feet as shown in the following table:

Table XV
Region-wide Employment Per 1,000 Square Feet by Development Type (1)

Development Type	Square Feet of Dev. Type	Total Employees	Employees per 1,000 Sqft. (2)
Self-Storage	34,191	2	0.058
Specialized Recreation	19,850	9	0.453
Hotel /Motel	165,200	184	1.114
Discount Retail Club	128,679	215	1.671
Commercial Strip Center	27,677	50	1.807
Regional Shopping Center	1,496,927	2,777	1.855
Car Dealers	28,433	57	2.005
Industrial Parks (No Commercial)	351,266	733	2.087
Community Shopping Center	151,525	363	2.396
Industrial Plants (Mult. Shift)	456,000	1,120	2.456
Neighborhood Shopping Center	69,509	178	2.561
Corporate Office (Single User)	127,331	342	2.686
Banks	9,203	26	2.825
Scientific Research & Development	221,184	673	3.043
Industrial/Business Parks	260,379	972	3.733
Commercial Offices (>100,000 sqft)	135,433	625	4.615
Commercial Offices (<100,000 sqft)	27,100	130	4.797
Medical Offices	15,306	96	6.272
Restaurants	5,267	48	9.113

(1) Source: SANDAG Publication, Traffic Generators Guide
(2) Employees per 1,000 Sqft = (Total Employees divided by Square Feet of Development Type x .0001)

Estimated Number of Employees Living & Working within the School District

In order to determine the minimum number of students that will be generated as a result of new commercial/industrial development, an estimate of the number of employees (i.e., parents of the children expected to attend schools within the District) that will both work and live within the District must be determined. To make this determination, SDFA relied on Census data and Worksite information provided by the Equal Employment Opportunity Commission (EEOC). Specifically, SDFA obtained employment and population estimates for the cities of Irvine, Santa Ana and Tustin. Tabulations of the Worksite and population estimates are contained in Appendix 'E'.

Based on its American Community Survey (2006-2010), the US Census Bureau estimated that there was a total of 408,950 employees working within the cities of Irvine, Santa Ana and Tustin (the "Worksite Census Area"). The census data also contains "place of residence" information for these employees. The following table identifies the residential employee generation rate (REGR) for the three cities, which is determined by dividing the total number of employees within the Worksite Census Area by the total number of employees that *both live and work* within the boundaries of Worksite Census Area.

Table XVI
Estimated Resident Employees within the Worksite Census Area [1]

Jurisdiction	Total Employees	Place of Residence			Pct of Employees Residing in Irvine, Santa Ana or Tustin
		Irvine	Santa Ana	Tustin	
Irvine	216,375	42,265	19,910	7,495	32.20%
Santa Ana	154,675	6,390	41,630	5,460	34.58%
Tustin	37,900	2,815	4,490	6,325	35.96%
Total	408,950	51,470	66,030	19,280	33.45%

(1) Source: US Census Bureau American Community Survey (2006-2010)

Because the census data does not identify a place of residence which corresponds solely to the jurisdictional boundaries of the TUSD, it was assumed that the REGR for the Worksite Census Area would produce a close approximation of the actual REGR for the TUSD. This assumption is reasonable because the commercial and industrial development characteristics of areas outside of the TUSD but within the jurisdictional boundaries of the Worksite Census Area are similar to those of commercial and industrial developments within the boundaries of the TUSD.

It should be noted that by considering only those employees that both live and work within the TUSD (as expressed by the REGR), the District is being conservative in its estimate of the impact of commercial/industrial development on student enrollment because the methodology identified herein does not take into account any students who may attend schools within the District as a result of Education Code Section 48204 (i.e., interdistrict transfers). Section 48204 of the Education Code permits employees working within the school district who do not reside within the boundaries of the school district to request that their children be permitted to attend a school within the boundaries of the District in which they work. The census data suggests that approximately sixty-seven percent (67%) of Worksite Census Area workers commute from outside of the Worksite Census Area to their jobs.

Nevertheless, by multiplying the number of employees per thousand square feet as shown in Table XV by the REGR computed for the Worksite Census Area, one can derive a REGR for the various commercial/industrial development types. The following table indicates that for every 1,000 square feet of new commercial or industrial development, expected residential employee generation ranges from a low of 0.019 employees for *Self-Storage* to a high of 3.048 employees for *Restaurants*.

Table XVII
Resident Employee Generation Factors by Development Type

Development Type	Employees per 1,000 Sqft.	Residential Employment Generation Rate	Resident Employee Per 1,000 Sqft.
Self-Storage	0.058	.3345	0.019
Specialized Recreation	0.453	.3345	0.152
Lodging	1.114	.3345	0.373
Discount Retail Club	1.671	.3345	0.559
Commercial Strip Center*	1.807	.3345	0.604
Regional Shopping Center	1.855	.3345	0.620
Car Dealers*	2.005	.3345	0.671
Industrial Parks (No Commercial)	2.087	.3345	0.698
Community Shopping Center	2.396	.3345	0.801
Industrial Plants (Mult. Shift)*	2.456	.3345	0.821
Neighborhood Shopping Center	2.561	.3345	0.857
Corporate Office (Single User)	2.686	.3345	0.898
Banks	2.825	.3345	0.945
Scientific Research & Development	3.043	.3345	1.018
Industrial/Business Parks	3.733	.3345	1.249
Commercial Offices (>100,000 sqft)	4.615	.3345	1.544
Commercial Offices (<100,000 sqft)	4.797	.3345	1.604
Medical Offices	6.272	.3345	2.098
Restaurants*	9.113	.3345	3.048

Estimated Household Rate per Resident Worker

In order to quantify the impact of these residential workers on the District, two additional relationships must be established. The first of these is the number of households per resident worker. Utilizing estimates of occupied housing within the Worksite Census Area as prepared by the California Department of Finance, SDFA identified the household rate (i.e., the number of occupied housing units per residential worker) to be 0.7596:

Table XVIII
Household Rate for Worksite Census Area

Worksite Census Area Component	Resident Workers (Irvine, Santa Ana or Tustin)	Occupied Housing Units	Household Rate *
City of Irvine	51,470	81,165	63.41%
City of Santa Ana	66,030	73,242	90.15%
City of Tustin	19,280	25,662	75.13%
Aggregate Worksite Census Area	**136,780**	**180,069**	**75.96%**

Source: 2006-2010 Census Data and 2013 Housing Unit Estimates from the California Department of Finance
** Household Rate = Occupied Housing Units / Resident Workers*

By applying the household generation rate for the Worksite Census Area of .7596 to the Resident Employee Generation Factors shown in Table XVII, housing units required per employee for each commercial/industrial land use category can then be determined. Expected household generation per 1,000 square feet of commercial/industrial development appears in the following table:

Table XIX
Household Generation for Commercial/Industrial Land Uses

Development Type	Residential Employees per 1,000 Sqft.	Household Generation Rate	District Households Per 1,000 Sqft
Self-Storage	0.019	.7596	0.015
Specialized Recreation	0.152	.7596	0.115
Lodging	0.373	.7596	0.283
Discount Retail Club	0.559	.7596	0.425
Commercial Strip Center*	0.604	.7596	0.459
Regional Shopping Center	0.620	.7596	0.471
Car Dealers*	0.671	.7596	0.509
Industrial Parks (No Commercial)	0.698	.7596	0.530
Community Shopping Center	0.801	.7596	0.609
Industrial Plants (Mult. Shift)*	0.821	.7596	0.624
Neighborhood Shopping Center	0.857	.7596	0.651
Corporate Office (Single User)	0.898	.7596	0.682
Banks	0.945	.7596	0.718
Scientific Research & Development	1.018	.7596	0.773
Industrial/Business Parks	1.249	.7596	0.948
Commercial Offices (>100,000 sqft)	1.544	.7596	1.172
Commercial Offices (<100,000 sqft)	1.604	.7596	1.219
Medical Offices	2.098	.7596	1.593
Restaurants*	3.048	.7596	2.315

School Facilities Cost from Commercial/Industrial Development

Since the school facilities cost per new dwelling unit was already identified in Table XII, by applying the total cost per dwelling unit to the district household generation shown in Table XIX, the gross school facilities impact of commercial/industrial development can be determined. The resulting facilities cost per square foot is shown in Table XX and ranges from $.054 to $84.27 per square foot of development.

Table XX
Gross School Facilities Impact for Commercial/Industrial Land Uses

Development Type	District Households Per Sqft of Non-Res. Dev.	School Facilities Cost Per Dwelling Unit	Gross Facilities Cost Per Sqft of Commercial/industrial Development
Self-Storage	0.0000147	$30,798.00	$0.45
Specialized Recreation	0.0001151	$30,798.00	$3.54
Lodging	0.0002830	$30,798.00	$8.72
Discount Retail Club	0.0004245	$30,798.00	$13.07
Commercial Strip Center*	0.0004591	$30,798.00	$14.14
Regional Shopping Center	0.0004713	$30,798.00	$14.51
Car Dealers*	0.0005094	$30,798.00	$15.69
Industrial Parks (No Commercial)	0.0005032	$30,798.00	$16.33
Community Shopping Center	0.0006087	$30,798.00	$18.75
Industrial Plants (Mult. Shift)*	0.0006240	$30,798.00	$19.22
Neighborhood Shopping Center	0.0006506	$30,798.00	$20.04
Corporate Office (Single User)	0.0006824	$30,798.00	$21.02
Banks	0.0007177	$30,798.00	$22.10
Scientific Research & Development	0.0007731	$30,798.00	$23.81
Industrial/Business Parks	0.0009484	$30,798.00	$29.21
Commercial Offices (>100,000 sqft)	0.0011725	$30,798.00	$36.11
Commercial Offices (<100,000 sqft)	0.0012187	$30,798.00	$37.53
Medical Offices	0.0015935	$30,798.00	$49.08
Restaurants*	0.0023152	$30,798.00	$71.30

Commercial/Industrial Development Impact

As noted, the school facilities impact shown above represents the total cost to provide school facilities required to serve new students resulting from the construction of new commercial/industrial development. This amount reflects the gross impact of such development and does not consider the impact fees already collected from new residential construction. Nor does it consider that as new commercial/industrial development occurs, some portion of the new employees will be housed in existing housing (from which no additional residential impact fee may be collected). Assuming that each resident employee also resides in a dwelling unit for which the statutory fee amount has also been paid, one could then derive the net facilities impact associated with each development type. If the statutory fee of $5.17 per square foot is imposed on the average home size of 1,463 per square foot (see Table XIV), then a total of $7,563 would be collected for each dwelling unit leaving a facilities deficit of $23,234 per dwelling unit. By applying the Per Square Foot Household Factors (PSFHF) shown in Table XX, one can then identify the net facilities impact.

The following table shows the *net facilities* impact remaining if the currently authorized maximum statutory fee (Level I Fee) was collected from all new residential development:

By multiplying the "fee deficit per D/U" of $23,234 by the PSFHF applicable to each of the non-residential development types, we can then see the net facilities cost remaining after collection of the statutory residential fee:

Table XXI
Net Facilities Deficit After Collection of Residential Impact Fee

Development Type	District Households Per Square Foot of Non-Residential Development	Unfunded Impact Per Square Foot After Collection of Statutory Fee
Self-Storage	0.0000147	$0.16
Specialized Recreation	0.0000115	$1.27
Lodging	0.0000283	$3.12
Discount Retail Club	0.0004245	$4.68
Commercial Strip Center*	0.0004591	$5.06
Regional Shopping Center	0.0004713	$5.19
Car Dealers*	0.0005094	$5.61
Industrial Parks (No Commercial)	0.0005032	$5.84
Community Shopping Center	0.0006087	$6.71
Industrial Plants (Mult. Shift) *	0.0006240	$6.88
Neighborhood Shopping Center	0.0006506	$7.17
Corporate Office (Single User)	0.0006824	$7.52
Banks	0.0007177	$7.91
Scientific Research & Development	0.0007731	$8.52
Industrial/Business Parks	0.0009484	$10.45
Commercial Offices (>100,000 sqft)	0.0011725	$12.92
Commercial Offices (<100,000 sqft)	0.0012187	$13.43
Medical Offices	0.0015935	$17.56
Restaurants*	0.0002315	$25.51

Thus, assuming that all employees working in new non-residential developments within the District also reside in new housing within the District and the District was collecting the current statutory fee (Level I) of $5.17 per square foot from each home, a fee deficit *after collecting the maximum statutory fee for residential development* would still range between $0.16 (Self-Storage) and $25.51 (Restaurants) per square foot of new non-residential development.

Thus, based on TUSD's authorized share of the proposed non-residential fee (i.e., $0.84 per square foot of non-residential development), assuming that every employee within the TUSD also resided within the TUSD and was housed in a dwelling unit for which the statutory fee (Level I Fee) for residential and the statutory non-residential fee was collected, with the exception of Self-Storage, a net facilities funding deficit would still remain for all of the development types listed in Table XXI .

And as previously mentioned, this analysis does not consider inter-district transfers pursuant to Education Code Section 48204. Section 48204 of the Education Code permits employees working within the school district who do not reside within the boundaries of the school district to

request that their children be permitted to attend a school within the boundaries of the District in which they work. For any of these pupils, the District will have collected no corresponding residential development impact fees.

Pursuant to Government Code Section 65995(b)(2), a unified school district is authorized to collect $0.84 per square foot of new commercial/industrial development. Since not all employees reside within the District and live in homes that have or will pay statutory school fees, for Self-Storage development, the District is justified in collecting the school facility impact of $0.16 per square foot as indicated in Table XX. For all other commercial/industrial development types shown in Table XXI, TUSD is justified in levying the maximum fee of $0.84 per square foot as shown in the following table.

Table XXII
Authorized Development Fee -- Commercial/Industrial Development

Fee Component	Total Statutory Fee Collected per Government Code §65995 *
Authorized Statutory Fee Per Square Foot of New Commercial/Industrial Development	$0.84 per square foot
Authorized Statutory Fee Per Square Foot of New Self-Storage Development	$0.16 per square foot

** Fees collected by TUSD effective June 10, 2024, if adopted by the Board on April 8, 2024.*

Impacts from Senior Housing

As it relates to the imposition of developer fees upon senior citizen housing projects, Section 65995.1(a) of the Government Code reads as follows:

> *Notwithstanding any other provision of law, as to any development project for the construction of senior citizen housing, as described in Section 51.3 of the Civil Code, a residential care facility for the elderly as described in subdivision (k) of Section 1569.2 of the Health and Safety Code[1], or a multilevel facility for the elderly as described in paragraph (9) of subdivision (d) of Section 15432, any fee charge, dedication or other requirement that is levied under Section 53080[2] may be applied only to new construction and is subject to the limits and conditions under subdivision (b) of Section 65995 in the case of commercial or industrial development.*
>
> *[1] Although described in subdivision (k), the definition is found under subdivision (o) and (p).*
> *[2] Government Code Section 53080 was revised to Education Code Section 17620.*

The District acknowledges that students will not reside in senior citizen housing units. However, the development of such housing generates jobs for facilities maintenance and administration, and in the case of assisted care living situations, health professionals. These jobs may be filled by persons living either within the boundaries of the District or outside the boundaries of the District. In either case, the employees may enroll their students in the District. As, a result some students may be generated as a result of the development of new senior citizen housing.

The District conducted a survey of senior citizen housing projects within the District- both assisted-care and independent-living facilities and as a result of applying the methodology used to quantify the impacts of commercial and industrial development as set forth in this report, determined that

the expected facilities cost per square foot of senior housing was $2.83. Thus, the District acknowledges Section 65995.1 and will levy its share of developer fees on any senior citizen housing projects at the current commercial/industrial rate of $0.84 per square foot.

Redevelopment

Redevelopment means the voluntary demolition of existing residential dwelling units or commercial or industrial construction and the subsequent construction of new residential dwelling units or commercial/industrial construction (“Redevelopment”).

The District acknowledges that Redevelopment projects, more specifically, the demolishing of existing development replaced with new construction, may occur within the next five-year period. In such a situation, the District shall levy school fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. ("School Fees") if there is a nexus established between the impact of the new construction 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 Redevelopment project.

The purpose of this section is to set forth a general policy for the levy of Statutory School Fees on future Redevelopment projects within the District. The District may levy the applicable Statutory School Fees if an unmitigated impact exists once an analysis has been done on the impact on school facilities from such construction and consideration has been given as to the applicability of a “credit” for previously existing impacts, if any.

The analysis will identify if the Redevelopment project results in any additional impact to the District by comparing the potential students to be generated from the new construction to the potential students generated from the existing construction to be demolished. Statutory School Fees will be assessed only to the extent of the net school facilities impact from the new construction as noted above, but in no event will the School Fees assessed be greater than the applicable Statutory School Fees.

The District will perform an analysis utilizing the above-mentioned criteria to determine the applicability of Statutory School Fees to each Redevelopment project presented to the District.

Accessory Dwelling Units (“ADUs”)

An accessory dwelling unit (“ADU”) is a residential dwelling unit that is in addition to the primary residential dwelling unit located on the same property. Although an ADU may be detached from, attached to, or partially or wholly within the original perimeter of the primary residential dwelling unit, the ADU provides living, sleeping, eating, cooking, and sanitation facilities for one or more individuals that are independent from the primary residential dwelling unit. The District is authorized, pursuant to Education Code Section 17620, to levy statutory school fees in connection

with the construction of “other residential construction” including an attached ADU if the resulting increase in accessible space exceeds 500 square feet. In such an event, the District may levy statutory school fees on the total square footage, not just the amount exceeding 500 square feet. Detached ADUs represent “new residential construction” and the District is authorized to levy statutory school fees on such units regardless of size.

If the increase in space exceeds 500 square feet, the authority to levy statutory school fees will apply regardless of whether the ADU will be detached from the primary residence, attached to the exterior of the primary residence, or include as part of the existing primary residence and part additional new construction. Because school districts are not authorized to levy statutory school fees on garages, the conversion of a garage into an ADU would be subject to the levy of statutory school fees if the increase in space exceeds 500 square feet.

The limitations on levying impact fees in connection with the construction of an ADU that are set forth in California Government Code Section 65852.2 do not apply to school districts.

Section
Four

CONCLUSIONS & STATEMENT OF FINDINGS

Based upon the data gathered by SDFA regarding future development within the boundaries of the TUSD, student generation, school facilities costs, and the methodology employed to determine the school facilities impact from new residential and commercial development, TUSD makes the following findings pursuant to Section 66001 of the California Government Code:

- *The purpose of the fee is to pay for the construction and/or acquisition of new school facilities and equipment necessary to serve students expected to be generated from new residential and commercial/industrial development.*

- *The fees will be collected and may be used to repay debt service on bonds issued for the purpose of providing new school facilities or to pay directly for the acquisition and/or construction of such facilities and equipment. The fees may also be used to pay for the leasing or acquisition of portable classrooms to meet the temporary needs of students generated from new development.*

- *There is a reasonable relationship between the expected use of the fee (i.e., new school facilities and equipment) and the development on which the fee is imposed (i.e., new residential, commercial and industrial development) because additional students will be generated by new residential and commercial/industrial development.*

- *There is a reasonable relationship between the number of new residential units constructed and the number of elementary school students expected to be generated from the construction of such units. There is also a reasonable relationship between the construction of new commercial and industrial development and the number of students expected to be generated from the construction of such commercial/industrial development, as the parents of students will be employed by new businesses occupying the new commercial or industrial development and a portion of the students' parents will also choose to live within the boundaries of the District.*

- *There is a reasonable relationship between the amount of the fee identified in this Report and the cost of the school facilities to be constructed and deemed required to serve new residential, commercial and industrial developments.*

- *There is a reasonable relationship between the amount of the fee identified in this Report and the cost of the school facilities to be constructed and deemed required to serve new development projects that are intended to house senior citizens.*

Section
Five

APPENDICES

Appendix A: School Capacity Worksheet
Appendix B: Student Generation Rate Computations
Appendix C: Future Development Projects
Appendix D: School Facilities Cost Estimates
Appendix E: 2006-10 Census Data – Employment & Housing

Appendix A: School Capacity Worksheet

Appendix "A"

Tustin Unified School District
Capacity Calculation - State Loading Standards

Fiscal Year 2023/24

School	Total CR [1]	Current Classroom Counts [1] TK-5	6-12	Severe	Non Severe	Other[2] Loaded	Capacity 2023/24	Enrollment 2023/24 Enrollment
		25	27	9	13	25	100%	
Arroyo	21	21		0	0	0	525	577
Estock	18	18		0	0	0	450	488
Heideman	19	19		0	0	4	575	490
Loma Vista	18	15		0	3	1	439	461
Tustin Memorial Academy	22	22		0	0	0	550	621
Beswick	16	14		0	2	0	376	414
Nelson	18	15		0	3	4	514	464
Benson	15	12		0	3	0	339	325
Tustin Ranch	19	19		0	0	1	500	530
Sycamore	23	23		0	0	1	600	636
Peters Canyon	18	15		0	3	0	414	448
Guin Foss	17	14		0	3	0	389	416
Red Hill	16	14		0	2	1	401	418
Orchard Hills - k-8 (see below)	18	18		0	0	0	450	532
Ladera	16	12		0	4	2	402	311
Myford	21	18		0	3	1	514	520
Hicks Canyon	31	31		0	0	2	825	861
Heritage	20	20		0	0	0	500	528
Tustin Connect Academy	2	2		0	0	0	50	30
	348	322	0	0	26	17	8,813	9,070

School	Total CR [1]	PE	6-12	Severe	Non Severe	Other[2] Loaded	2023/24	2023/24 Enrollment
		55	27	9	13	27	100%	
Columbus Tustin	25	2	21	0	4	4	777	604
Hewes	34	2	28	0	6	1	911	909
Legacy Magnet	14	1	14	0	0	0	403	491
Orchard Hills	28	2	26	0	2	0	778	839
Pioneer	36	2	31	0	5	5	1,087	941
Sycamore	22	2	19	0	3	4	710	525
Tustin Connect Academy	1	0	1	0	0	0	27	41
Utt	24	2	18	0	6	7	803	568
Totals	184	13	158	0	26	21	5,496	4,918

School	Total CR [1]	PE	6-12	Severe	Non Severe	Other[2] Loaded	2023/24	2023/24 Enrollment
		55	27	9	13	27	100%	
Beckman	98	2	87	0	11	3	2,623	2,711
Foothill	80	2	70	0	10	6	2,232	2,188
Hillview/Sycamore at Lambert	11	1	10	0	1	1	335	178
Legacy Magnet	14	1	14	0	0	0	403	413
Tustin Connect Center	6	0	6	0	0	0	162	174
Tustin	71	2	60	0	11	10	2,083	1,818
	280	8	247	0	33	20	7,838	7,482

SUMMARY	Total CR	TK-6	7-12	Severe	Non Severe	TK-12	2023/24 Capacity 100%	2023/24 Enrollment
	812	343	405	0	85	58	22,147	21,470

(1) Classroom Counts exclude classroom facilities which are Priority Use-Non-loaded Classrooms or are classified as Other Program Loaded classrooms that are not utilized for Extended Learning (EL), Music (MU), Office (O), or Physical Education (PE).

Appendix B: Student Generation Rate Computations

Appendix "B"

Tustin Unified School District

Student Generation Rate Computations

Dwelling Type [1]	Matched & Unmatched Resident Stude					Matched & Unmatched Students[1]			Supplemented Student Generation Rates		
	Elem. Pupils (K-5)	High Pupils (6-12)	All Pupils (K-12)	Tabulated Dwelling Units [2]	Pct By Dwelling Unit Type	Elem. Pupils (K-5)	High Pupils (9-12)	All Pupils (K-12)	Elem. Pupils (K-6)	High Pupils (9-12)	All Pupils (K-12)
Single-Family Detached Dwelling Units	4,043	5,422	9,465	22,450	42.40%	4,135	5538	9,673	0.1842	0.2467	0.4309
Multi-Family Dwelling Units (SFAs & Apartments)	4,219	5,493	9,712	30,483	57.59%	4,344	5650	9,994	0.1425	0.1853	0.3279
Total Matched Students	8,262	10,915	19,177								
Unmatched Student Records	217	273	490								
Total Students Utilized for SGR Computation	8,479	11,188	19,667								
Plus Inter-District Transfer Students	590	1,213	1,803								
Total/Weighted Avg	9,069	12,401	21,470	52,933	100.00%	8,479	11,188	19,667	0.1602	0.2114	0.3715

(1) Of the 490 unmatched K-12 student records, the 217 elementary, and 273 grade 6-12 pupils were allocated to Single-Family Detached and Multi-Family Dwelling Unit Categories in proportion to the total number of SFD and MF dwelling units identified

(2) The number of dwelling units shown was derived from the the County Assessor's data file and was generally based on the conforming land use code representing a single-family detached, single-family attached or a multi-family apartment unit.

Appendix C: Future Development Projects

Appendix "C"

Tustin Unified School District
Pending and Future Development Areas - Unmitigated

3,780

General TUSD Location	Data Source	Proposed Dwelling Type	Residential Land Use	Total Project D/Us	Already Permitted	Future Project D/Us	Net Future Unmitigated D/Us	Estimated Assessable Space Per Dwelling Unit (1)	
City of Tustin - Future Projects:									
Tustin Legacy SP - Nbrhd D North (2)		Multi-family		555	0	555	0		
Tustin Legacy SP - Nbrhd D South (2)	Housing Element - Sept. 2022			1,396	400	996	0		
Tustin Legacy Specific Plan - Nbrhd G (2)	Housing Element - Sept. 2022			2,229	0	2,229	0		
Enderle Center	Housing Element - Sept. 2022			413	0	413	413	1,500	
The Marketplace	Housing Element - Sept. 2022		Unidentified	900	0	900	900	1,500	
Redhill Avenue Specific Plan	Housing Element - Sept. 2022		Unidentified	500	137	363	363	1,500	(3)
Downtown Commercial Core SP	Housing Element - Sept. 2022	Multi-family	Unidentified	747	0	747	747	1,500	(3)
Subtotal - City of Tustin				**6,740**	**537**	**6,203**	**2,423**	**1,500**	
Santa Ana Metro-East Overlay Zone & Other TUSD Areas: (4)									
#1 Central Point Mixed-Use 1801 East 4th St	Draft Housing Element - Oct 2021	Multi-family	5-Story Mixed Use	644	0	644	644	1,350	(5)
#5 AMG Family Units 2114 First St. (#25) (8)	Draft Housing Element - Oct 2021	Multi-family	6-Story Mixed use	552	552	0	0		
#2 Innovative Housing Opportunities (N & S)	Draft Housing Element - Oct 2021	Multi-family	Affordable Units	160	0	160	160	1,350	
Subtotal - Santa Ana (3)				**1,356**	**552**	**804**	**804**	**1,350**	
			Total Future TUSD Residential Dwelling Units:	**8,096**	**1,089**	**7,007**	**3,227**	**1,463**	(6)

(1) The plans and/or building permit information for selected multifamily projects located within the Cities of Irvine, Santa Ana and Tustin were reviewed by SDFA in order to estimate the assessable space likely to be realized from similar projects to be constructed in the future.

(2) Excludes Future Development identified in the Housing Element as being located in Tustin Legacy Specific Plan as that development has been mitigated with the formation of CFD No. 15-2.

(3) For unidentified projects, the average square footage assumes a 50/ 50 mix of apartments and "for sale units with assessable space of 1,250 per apartment unit and average square footage of 1,750 for future "For-Sale condominium and townhome units.

(4) Includes only those projects that are located within the boundaries of TUSD and have not yet been constructed; also excludes 35 projected ADUs and 7 Transitional Housing Units.

(5) For the five and six-story residential and mixed-use projects expected in be developed within the City of Santa Ana, the District estimates that the average assessable space per dwelling unit will be similar to the average assessable space computed for that portion of AMG Family Units for which permits were recently issued .

(6) Reflects the estimated weighted average of the 4,104 future unmitigated dwelling units expected to be constructed within District.

Appendix "D"

TUSTIN UNIFIED SCHOOL DISTRICT
SUMMARY OF ESTIMATED COSTS

		Prototype Grade K-5 Elementary School	Prototype Grades 6-12 Academy School
SITE ACQUISITION & DEVELOPMENT:			
Required Usable Acreage		10.0	40.0
Estimated Site Acquisition Costs (Per Acre)		$1,500,000	$1,500,000
Total Site Acquisition Costs [1]		$15,000,000	$60,000,000
Site Development Costs (Incl off-site, service site & utility services)	$100,000	$1,000,000	$4,000,000
Total Site Acquisition & Site Development Costs		$16,000,000	$64,000,000
SCHOOL CONSTRUCTION:			
Baseline Construction Cost Estimate [2]		$40,150,000	$100,000,000
TOTAL ESTIMATED COST:		$56,150,000	$164,000,000
DESIGN CAPACITY OF SCHOOL FACILITY		550	1,200
TOTAL SCHOOL COST PER STUDENT		$102,091	$136,667
Central Administrative Costs Per Pupil (4 sqft @ $500/sqft)		$2,000	$2,000
TOTAL FACILITY COST PER STUDENT		$104,091	$138,667

(1) Land price reflects District current estimated "average" land acquisition costs for future unidentified school sites.

(2) Reflects District's current estimate of construction costs to construct school facilities to serve the design capacities as shown.

Appendix D: School Facilities Cost Estimates

Appendix "D"

TUSTIN UNIFIED SCHOOL DISTRICT
SUMMARY OF ESTIMATED COSTS

		Prototype Grade K-5 Elementary School	Prototype Grades 6-12 Academy School
SITE ACQUISITION & DEVELOPMENT:			
Required Usable Acreage		10.0	40.0
Estimated Site Acquisition Costs (Per Acre)		$1,500,000	$1,500,000
Total Site Acquisition Costs [1]		$15,000,000	$60,000,000
Site Development Costs (Incl off-site, service site & utility services)	$100,000	$1,000,000	$4,000,000
Total Site Acquisition & Site Development Costs		$16,000,000	$64,000,000
SCHOOL CONSTRUCTION:			
Baseline Construction Cost Estimate [2]		$40,150,000	$100,000,000
TOTAL ESTIMATED COST:		$56,150,000	$164,000,000
DESIGN CAPACITY OF SCHOOL FACILITY		550	1,200
TOTAL SCHOOL COST PER STUDENT		$102,091	$136,667
Central Administrative Costs Per Pupil (4 sqft @ $500/sqft)		$2,000	$2,000
TOTAL FACILITY COST PER STUDENT		$104,091	$138,667

(1) Land price reflects District current estimated "average" land acquisition costs for future unidentified school sites.

(2) Reflects District's current estimate of construction costs to construct school facilities to serve the design capacities as shown.

Appendix E: 2006-2010 Census Data Employment and Housing Estimates

EEO-ALL01W

EEO 1w. Detailed Census Occupation by Sex and Race/Ethnicity for Worksite Geography

Universe: Civilians employed at work 16 years and over
EEO Tabulation 2006-2010 (5-year ACS data)

Note: This is a modified view of the original table.

The EEO Tabulation is sponsored by four Federal agencies consisting of the Equal Employment Opportunity Commission (EEOC), the Employment Litigation Section of the Civil Rights Division at the Department of Justice (DOJ), the Office of Federal Contract Compliance Programs (OFCCP) at the Department of Labor, and the Office of Personnel Management (OPM).

Geography: Irvine city, California
Estimate: Estimate

Occupation Code	Residence to Work Place Flows	Subject	Total, race and ethnicity
Total, all occupations	Worksite Total	Total, both sexes	
Total, all occupations	Worksite Total	Number	216,375
Total, all occupations	Irvine city, California to Irvine city, California	Total, both sexes	
Total, all occupations	Irvine city, California to Irvine city, California	Number	42,265
Total, all occupations	Santa Ana city, California to Irvine city, California	Total, both sexes	
Total, all occupations	Santa Ana city, California to Irvine city, California	Number	19,910
Total, all occupations	Tustin city, California to Irvine city, California	Total, both sexes	
Total, all occupations	Tustin city, California to Irvine city, California	Number	7,495

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

Source: U.S. Census Bureau, 2006-2010 American Community Survey

Explanation of Symbols:
An '**' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
An '***' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended

distribution. A statistical test is not appropriate.
An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
An '(X)' means that the estimate is not applicable or not available.

The U.S. Census Bureau collects race data in accordance with guidelines provided by the U.S. Office of Management and Budget (OMB). Except for the total, all race and ethnicity categories are mutually exclusive. "Black" refers to Black or African American; "AIAN" refers to American Indian and Alaska Native; and "NHPI" refers to Native Hawaiian and Other Pacific Islander. The reference to "Hawaii only" indicates that these columns are only tabulated for areas in the state of Hawaii. "Balance of Not Hispanic or Latino" includes the balance of non-Hispanic individuals who reported multiple races or reported Some Other Race alone. For more information on race and Hispanic origin, see the Subject Definitions at http://www.census.gov/acs/www/data_documentation/documentation_main/.

Race and Hispanic origin are separate concepts on the American Community Survey. "White alone Hispanic or Latino" includes respondents who reported Hispanic or Latino origin and reported race as "White" and no other race. "All other Hispanic or Latino" includes respondents who reported Hispanic or Latino origin and reported a race other than "White," either alone or in combination. To get a total for "Hispanic or Latino," add the two columns for "White alone Hispanic or Latino" and "All other Hispanic or Latino."

Occupation codes are 4-digit codes and are based on Standard Occupational Classification 2010.