



Saratoga Union School District

2024 Fee Justification Study

May 10, 2024

KOPPEL & GRUBER
PUBLIC FINANCE

334 Via Vera Cruz, Suite 256

San Marcos, California 92078

760-510-0290

info@kgpf.net

Saratoga Union School District

20460 Forest Hills Drive

Saratoga, CA 95070

408-867-3424

TABLE OF CONTENTS

Executive Summary	1
Section I. Legislation and Legal Requirements.....	5
Section II. Projected Unhoused Students and Estimated Facility and Per Student Costs.....	7
A. School District Capacity and Student Enrollment	7
B. Projected Unhoused Students.....	8
C. Facility Needs and Estimated Per Seat/Student Cost.....	11
Section III. Projected Impact of Residential Development	13
Section IV. Commercial/Industrial School Impact Analysis.....	15
A. Employee Generation.....	15
B. Residential Impact.....	16
C. Net Impact per Commercial/Industrial Square Foot.....	19
D. Commercial/Industrial Development Not In Prescribed Categories.....	21
E. Age-Restricted (Senior) Housing	22
Section V. Redevelopment	23
Section VI. Government Code 66000	24

APPENDICES

- Appendix A – Commercial/Industrial Development Descriptions
- Appendix B – Facilities Capacity Update
- Appendix C – Enrollment Summary
- Appendix D – District-Wide Student Generation Rates

EXECUTIVE SUMMARY

Education Code Section 17620 authorizes the governing board of a school district to levy school fees to offset the impacts to school facilities from new residential and commercial/industrial construction and reconstruction. In order to levy Level I fees (statutory fees), a school district must prepare and adopt a fee justification study pursuant to the provisions of Education Code Section 17620 and Sections 65995 and 66001 of the Government Code. The fee justification study serves as the basis for justifying the levy of Level I fees and presents and documents the nexus findings required by State law.

This Fee Justification Study (“Study”) has been prepared for the Saratoga Union School District (“School District”) to demonstrate the relationship between new residential and commercial/industrial development and the School District’s need for the construction of school facilities, the cost of the school facilities, and the per square foot amount of Level I fees (“School Fees”) that may be levied by the School District on residential and commercial/industrial development in accordance with applicable law.

The State Allocation Board (“SAB”) reviews and may adjust the maximum authorized School Fees every January in even-numbered years. The SAB increased the Level I fee on January 24, 2024 and the maximum School Fees authorized by Education Code Section 17620 are currently \$5.17 per square foot for residential construction/reconstruction and \$0.84 per square foot for commercial/industrial construction for unified school districts.

The School District serves areas within the City of Monte Sereno, the City of Saratoga and portions of unincorporated Santa Clara County and provides education for transitional kindergarten (TK) through eighth (8th) grade. Pursuant to Education Code Section 17623(a), the School District, as a nonunified school district sharing common jurisdiction with other nonunified school district(s), entered into a school facilities fee allocation agreement with the Los Gatos-Saratoga Union High School District. The agreement specifies the percentage of the maximum School Fees that may be levied and collected by each school district. According to the agreement, approximately 69.2% of the maximum School Fees may be charged and collected by the School District, or \$3.58 and \$0.58 for residential and commercial/industrial development, respectively (“Maximum Fee Share”).

While the Maximum Fee Share reflects the upper statutory ceiling on the amount of School Fees the School District can impose, the actual amount of School Fees that may be charged and levied by the School District is also limited by the provisions set forth under Government Code Section 66000 et seq. These provisions require that in any action establishing, increasing, or imposing a fee as a condition of approval of a development project, inclusive of School Fees described herein, a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed must be established. In other words, the amount of School Fees imposed on new development cannot exceed the estimated facilities cost impacts on the School District as a result of such development. Based on the findings presented in this Study, the School District is justified in collecting amounts less than the Maximum Fee Share, but equal to the estimated cost impacts for residential and

commercial/industrial development¹. The findings are summarized as follows:

Residential Development

New residential development in the School District is projected over the next ten (10) years and beyond. Based on student generation rates determined for the School District, new residential development could generate an estimated 36 new students over the next ten (10) years. An analysis of the School District’s existing facilities capacity supports the reconstruction and/or modernization of existing school facilities. The school facilities cost impact per residential square foot as determined in this Study are shown in Table E-1.

TABLE E-1
**Residential School Facilities Cost Impact/
Applicable Residential School Fee Per Square Foot**

Impact Per Square Foot	Applicable Residential School Fee Per Square Foot
\$0.70	\$0.70

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is less than the School District’s share of the current maximum authorized residential School Fee, which is \$3.58 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$0.70 per square foot (the “Applicable Residential School Fee”).

Commercial/Industrial Development

As commercial/industrial properties develop, new jobs are created. Many of the employees working at the new jobs will move into the School District boundaries, thereby increasing the need for new residential development and further impacting the School District’s facilities. Additionally, many employees living outside of but working at new jobs within the School District boundaries will enroll students on an inter-district basis. School Fees may be imposed on commercial/industrial development if the school fees collected on residential development are insufficient to provide adequate school facilities for students generated as a result of new development and nexus findings are presented that justify the imposition of the commercial/industrial school fee.

Section 17621(e)(1)(B) of the Education Code requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. This code section further adds that employee generation estimates shall be based on the applicable employee generation estimates set forth in the January 1990 edition of “San Diego Traffic Generator Study” (“Traffic Study”), a report by San Diego Association of Governments (“SANDAG”). The school facilities cost impacts per commercial/industrial square foot as

¹ Except for the new commercial/industrial development categorized as Rental Self-Storage facilities, as further described in this Study.

determined in this Study are shown in Table E-2 by commercial/industrial land use type (each commercial/industrial category is further described in Appendix “A”).

The cost impacts per square foot for each category of commercial/industrial construction are less than \$0.58 per square foot, the School District’s maximum authorized School Fee per square foot applicable to new commercial/industrial development. Therefore, the School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in an amount up to but not exceeding the cost impact per square foot for each commercial/industrial development category (“Applicable Commercial/Industrial School Fees”). The Applicable Commercial/Industrial School Fees that may be charged by the School District are summarized in Table E-2.

**TABLE E-2
Commercial/Industrial School Facilities Cost Impacts/Applicable School Fees**

Commercial/Industrial Category	Impact Per Square Foot	Maximum Applicable School Fees
Banks	\$0.27	\$0.27
Community Shopping Center	\$0.15	\$0.15
Neighborhood Shopping Center	\$0.27	\$0.27
Industrial Business Parks	\$0.34	\$0.34
Industrial Parks/Warehousing/Manufacturing	\$0.13	\$0.13
Rental Self-Storage	\$0.01	\$0.01
Research & Development	\$0.29	\$0.29
Hospitality (Lodging)	\$0.11	\$0.11
Commercial Offices (Standard)	\$0.46	\$0.46
Commercial Offices (Large High Rise)	\$0.44	\$0.44
Corporate Offices	\$0.26	\$0.26
Medical Offices	\$0.41	\$0.41

SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

This section discusses the legislative history of the Level I Fee.

Assembly Bill (“AB”) 2926 enacted by the State in 1986, also known as the “1986 School Facilities Legislation” granted school districts the right to levy fees in order to offset the impacts to school facilities from new residential and commercial development. Originally set forth in Sections 53080 and 65995 of the Government Code, AB 2926 authorized statutory school fees to be levied, commencing January 1, 1987, in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space. AB 2926 also provided for an annual increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the SAB. The provisions of AB 2926 have since been amended and expanded.

AB 1600 was enacted by the State legislature in 1987 and created Government Code Sections 66000 *et seq.* These sections require a public agency to satisfy the following requirements when establishing, increasing or imposing a fee as a condition of approval for a development project:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

AB 181, enacted in 1989, established new requirements for school districts levying school fees and also re-codified Government Code Section 53080 *et seq.* as Education Code Section 17620 *et seq.* The additional provisions established by AB 181 imposed more stringent nexus requirements which must be satisfied by school districts prior to levying school fees, especially with respect to commercial/industrial school fees. Additionally, AB 181 provided that the maximum school fees for residential and commercial/industrial development be subject to an increase every two (2) years rather than annually.

In 1998, Governor Wilson signed into law Senate Bill 50 (“SB 50”), the Leroy F. Greene School Facilities Act of 1998, which reformed State’s School Building Program and developer school fee legislation. A significant provision of SB 50 provides school districts the option of adopting alternative school fees (also known as Level II and Level III fees) in excess of the Level I fee upon meeting certain requirements. SB 50 also placed a \$9.2 billion State Bond measure on the November 3, 1998 ballot (Proposition 1A). With the passage of Proposition 1A in November 1998, SB 50 became operative.

SB 50 also limited the power of cities and counties to require mitigation of school facilities impacts as a condition of approving new development and suspended the court cases known as Mira-Hart-Murrieta. The Mira-Hart-Murrieta cases previously permitted school districts to collect mitigation fees in excess of school fees under certain circumstances.

On November 5, 2002, California voters passed Proposition 47, which authorized the issuance of \$13.05 billion in State bonds and also enacted AB 16, which provided for additional reformation of the School Building Program. AB 16, among other items, clarified that if the SAB is no longer approving apportionments for new construction due to the lack of funds available for new school facilities construction, a school district may increase its Level II Fee to the Level III Fee. With the issuance of the State bonds authorized by the passage of Proposition 47, this section of AB 16 became inoperable.

Furthermore, Proposition 55 was approved on March 2, 2004, which authorized the sale of \$12.3 billion in State bonds. In addition, California voters approved Proposition 1D in the general election held on November 7, 2006. Proposition 1D authorized the issuance of \$10.4 billion in State bonds.

California voters approved Proposition 51 (the California Public School Facility Bonds Initiative) in the general election held on November 8, 2016, authorizing the issuance of \$9 billion in bonds to fund the improvement and construction of school facilities for K-12 schools and community colleges.

SECTION II. PROJECTED UNHOUSED STUDENTS AND ESTIMATED FACILITY AND PER STUDENT COSTS

The objective of this Study is to determine if a nexus exists between future residential and commercial/industrial development and the need for school facilities. In addition, the Study aims to identify the costs of such required school facilities and determine the amount of School Fees that can be justifiably levied on residential and commercial/industrial development according to the estimated impacts caused by such development. This section evaluates whether existing school facilities can accommodate students generated from future residential development, projects student enrollment based on anticipated residential growth, and estimates the costs of school facilities required to accommodate new residential growth. The findings determined in this section are used in following sections to evaluate the cost impact per square foot for new residential and commercial/industrial property. Although many of the figures in this section are primarily derived from residential development projections and impacts, they are adjusted in Section IV. to evaluate the impact of commercial/industrial development.

A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

The School District’s existing school facilities capacity and student enrollment were evaluated in order to determine if there is available capacity to house students generated by new residential and commercial/industrial development.

The School District currently operates three (3) elementary schools serving grades transitional kindergarten (TK) through fifth (5) (“Elementary School”) and one (1) middle school serving grades six (6) through eight (8)(“Middle School”). Per Education Code Section 17071.10, these facilities have a capacity to accommodate 3,465 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased for a period of less than five (5) years, (iii) leased when needed as interim housing (project basis), or (iv) represent the number of portables that exceed 25% of the School District’s permanent classrooms. Appendix “B” provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District’s program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2023, the student enrollment of the School District is 1,605 students. A summary of the student enrollment data is included in Appendix “C”. Current available capacity is calculated by subtracting current student enrollment from existing school facilities capacity for each school level. This operation results in a surplus of available seats at all school levels. The available capacity calculation is shown in Table 1.

TABLE 1
Facilities Capacity and Student Enrollment

School Level	Existing Facilities Capacity	Student Enrollment (October 2023)	Available/ (Deficit) Capacity
Elementary School	2,089	958	1,131
Middle School	1,376	647	729
Total	3,465	1,605	1,860

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

The School District serves areas within the City of Saratoga (“Saratoga”), a small portion within the City of Monte Sereno (“Monte Sereno”) and portions of unincorporated Santa Clara County (“County”). Since the majority of planned development is expected to be located within the City of Saratoga, information obtained from Saratoga’s Community Development Department, including but not limited to, building permit records, planning commission agendas and minutes, and the Saratoga’s Revised Fifth Draft 2023-2031 Housing Element report dated March 2024 (“2024 Housing Element”) was considered in developing a forecast of the number of new residential dwelling units expected to be built and occupied over the next ten (10) years.

Areas within the School District are largely developed. The Saratoga’s 2024 Housing Element documents the availability of sites for potential future development and the adequacy of the sites to meet Saratoga’s share of the regional housing needs established by the Association of Bay Area Governments. The 2024 Housing Element identifies the potential for 229 eligible residential dwelling units² located within the boundaries of the School District, primarily as redevelopment and infill projects as well as the construction of secondary dwelling units on existing residential properties (these are commonly referred to as ‘accessory dwelling units’ or ‘ADUs’)³. All 229 residential units are deemed a reasonable projection of units expected to be constructed and occupied within the School District over the next ten (10) years (“Projected Units”).

The residential units are classified to the following categories:

² The 2024 Housing Element identifies a total of 1,857 potential residential units; however, 361 of those units are located outside of the School District boundaries and 132 of those units are identified as senior housing, which are assumed to be subject to age-restrictions prohibiting the occupancy of school aged children.

³ Accessory Dwelling Units (ADUs) or Junior ADUs are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit which did not previously exist. The School District recognizes that students are projected to be generated from ADUs and will charge the appropriate fee rate for these types of new construction projects. For purposes of this Study, ADUs, due to their smaller sizes relative to a Single-Family detached home, are classified as Multi-family Attached units.

- (i) **Single family detached (“SFD”)** – dwelling units with no common walls and assigned an individual and separate assessor’s parcel;
- (ii) **Multi-family Attached units (“MFA”)** – dwelling units which share a common wall (e.g. townhouses, condominiums, apartments, duplexes, triplexes, etc.).

It should be noted that Mobile homes are not included in this analysis.⁴ The estimated total Projected Units in the entire School District are summarized by residential category in Table 2.

TABLE 2
Projected Units by Residential Category

Residential Category	Total Projected Units
Single-Family Detached (SFD)	82
Multi-Family Attached (MFA)	147
Total	229

2. Student Generation Rates

In order to calculate student generation rates (“SGRs”), K&G Public Finance first obtained property characteristic/GIS data from the County of Santa Clara (“County”) Assessor’s Office. The data contained all residential parcels within the School District, and parcels and K&G Public Finance classified the parcels by unit type (SFD or MFA).

Since the property data information obtained from the County was missing unit counts for many of the residential parcels contained therein, K&G Public Finance relied on housing information from the U.S. Census Bureau⁵ to estimate the total number of residential units located within the School District by residential category.

K&G Public Finance then obtained a student database from the School District, which contained the school attended, grade level and physical address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2023. The student enrollment address information was matched to the address (situs address) information of parcels in the County property characteristic database. The number of students matched was then queried by school level and residential category. Table 3 provides a summary of the SGRs by school level and residential category. A more detailed analysis of the SGR determinations is contained within Appendix “D”.

Table 3 provides a summary of the SGRs by school level and residential category.

⁴ Education Code Section 17625 sets forth the prerequisites that must be met before school districts may levy school fees on mobile homes. Since it is often difficult to determine and make projections relating to mobile homes that meet those requirements, the mobile home category is omitted from this Study.

⁵ 2022 American Community Survey 5-Year Estimates; DP04 – Selected Housing; S0801 – Commuting Characteristics (workers 16 years and over).

TABLE 3
Student Generation Rates

School Level	SFD Units	MFA Units
Elementary School	0.1400	0.0583
Middle School	0.1164	0.0395
Total	0.2564	0.0978

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of Projected Units as shown in Table 2 (“Projected Student Enrollment”). A total of 36 students are estimated to be generated from Projected Units. The Projected Student Enrollment is summarized by school level in Table 4.

TABLE 4
Projected Student Enrollment by School Level

School Level	Projected Student Enrollment from Projected Units
Elementary School	20
Middle School	16
Total	36

4. Projected Unhoused Students

As shown in Table 1, facilities capacity exceeds enrollment at both the elementary and middle school levels. While these findings indicate the School District’s collective capacity is available at the elementary school and middle school levels to accommodate projected students from new development over the course of the planning period, the analysis doesn’t consider (i) the condition and adequacy of existing capacity and (ii) the service and educational goals of the School District.

As further described in this Study, capacity improvements are necessary for the long-term use to adequately house the existing student population and future enrollment from new housing at all school levels. The School District’s facility needs are discussed in more detail in Section II.C.1. The facilities needs exist regardless of the availability of capacity to house student enrollment, inclusive of student enrollment generated from new development. Therefore, for the purpose of this analysis, Projected Student Enrollment is not adjusted by available capacity and student enrollment attributable to new housing that requires a seat (facilities), including new facilities and/or facilities to be replaced for their continued useful life (“Projected Unhoused Students”) is equal to Projected Student Enrollment. Table 5 shows the determination of Projected Unhoused Students by school level.

TABLE 5
Projected Unhoused Students

School Level	Total Projected Students	Available Seat Adjustment	Projected Unhoused Students
Elementary School	20	0	20
Middle School	16	0	26
Total	36	0	36

C. FACILITY NEEDS AND ESTIMATED PER SEAT/STUDENT COST

1. Facilities Needs

Government Code Section 66001 (g) allows School Fees to include the costs attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.⁶

The School District has identified certain improvements and modernization needs requiring capital investment. The facilities needs include, but are not limited to improvements to athletic fields, the construction of a gymnasium facility at the middle school, and the conversion and/or reconstruction of facilities for TK expansion⁷.

These facilities improvement needs demonstrate capital improvement projects that are necessary for the continued use of the School District’s existing facilities and to meet the educational goals of the School District. The proposed capital improvements will benefit student enrollment as a result of new development. Revenues from the imposition of the applicable school fees are intended to fund, in part, estimated costs for the capital improvement projects required to accommodate Projected Student Enrollment.

2. Estimated Cost Per Seat/Student

To estimate the costs of capital improvement projects benefitting Projected Student Enrollment, the Study uses School Facility Program modernization grant amounts authorized under Education Code Section 17074.10 and last adjusted for inflation in

⁶ See also *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal. App. 4th 218.

⁷ California Assembly Bill 130, a TK-12 trailer bill which was signed by the Governor in September 2021, expands TK age eligibility in two-birth month increments over a period of 4 years commencing with the 2022-23 school year (the “Universal Transitional Kindergarten Program”). The Universal Transitional Program also requires TK programs to operate with a student-teacher ratio of 12:1 in 2022-23 and transitioning to a 10:1 ratio by 2023-24, contingent upon budget appropriations. While the full effects of the Universal Transitional Program on the School District’s school facilities are difficult to realistically project for the purposes of this Study, it’s anticipated the program will increase enrollment growth from both existing housing as well as Projected Units, and such enrollment growth will increase the demand on school facilities. The School District currently has plans for TK expansion and related capital improvements at all three elementary school district sites.

January 2024. The modernization grants are applicable to school districts across the State and serve as the baseline for modernization State funding apportionments. The modernization grants are intended to provide the State’s share (60%) of necessary project costs for *“improvements that extend the useful life of, or enhance the physical environment of the school. Modernization grants can be used for the cost of designs and materials that promote the efficient use of energy and water, the maximum use of natural lighting and indoor air quality, the use of recycled materials and materials that emit a minimum of toxic substances, the use of acoustics conducive to instructing and learning, and other characteristics of high-performing schools”*⁸; thus the modernization grants are deemed an appropriate measure to estimate the costs of capital improvement implementation. The cost estimates derived from the eligible modernization grants amounts, effective as of January 1, 2024, are shown in Table 6 below by school level.

TABLE 6
Estimated Facilities Costs Per Seat/Student

School Level	Estimated Facilities Cost Impact per Seat/Student
Elementary School	\$10,333
Middle School	\$10,908

⁸ School Facility Program Handbook, January 2019

SECTION III. PROJECTED IMPACT OF RESIDENTIAL DEVELOPMENT

The following sections present the school facility impact analysis for new residential development and provide step-by-step calculations of the estimated per residential square foot cost impact.

To determine the school facilities cost impact per square foot of residential development, first the Facilities Cost Impact per Seat/Student determined in Table 6 is multiplied by the Projected Unhoused Students as shown in Table 5 for each school level. The result of this computation is shown in Table 7 and reflects the estimated school facilities cost impact to house Projected Unhoused Students.

**TABLE 7
Total School Facilities Cost Impact**

School Level	Facilities Cost Impact Per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Projected Units
Elementary School	\$10,333	20	\$206,660
Middle School	\$10,908	16	\$174,528
Total			\$381,188

The total school facilities impact shown in Table 7 above was then divided by the number of Projected Units shown in Table 2 to determine the school facilities cost per residential unit. The cost per residential unit is shown in Table 8.

**TABLE 8
School Facilities Cost per Residential Unit**

Total Facilities Cost Impact	Projected Units	Facilities Cost Impact Per Residential Unit
\$381,188	229	\$1,665

The school facilities cost impact per residential square foot is calculated by dividing the school facilities cost per residential unit determined in Table 8 by the weighted average square footage of a residential unit. This calculation is shown in Table 9. The weighted average square footage of the Projected Units is estimated based on square footage information from recently constructed residential developments within the School District, as well as size limitations for ADUs.

**TABLE 9
School Facilities Cost per Residential Square Foot**

Facilities Cost Impact Per Residential Unit	Weighted Average Square Footage	Facilities Cost Per Residential Square Foot
\$1,665	2,382	\$0.70

The school facilities impact per residential square foot determined in Table 9 is less than the School District’s share of the current maximum authorized residential School Fees of \$3.58 per square foot; therefore, the School District is justified in levying up to but not exceeding \$0.70, or

the Facilities Cost Impact per Residential Square Foot.

SECTION IV. COMMERCIAL/INDUSTRIAL SCHOOL IMPACT ANALYSIS

The following section presents the school facilities impact analysis for new commercial/industrial development and provides a step-by-step calculation of the estimated per commercial/industrial square foot cost impacts.

A. EMPLOYEE GENERATION

In the course of making the nexus findings to justify School Fees levied on commercial/industrial development, Education Code Section 17621(e)(1)(B) requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. As mentioned in the Executive Summary, for purposes of making such determination this code section further sets out that the employee generation estimates be based on the applicable estimates set forth in the Traffic Study published by SANDAG.

The employee generation estimates per 1,000 square feet of development derived from the Traffic Study are listed by commercial/industrial land use category in Table 10. The land use categories listed are based on those categories described in the Traffic Study and include all land uses recommended by the provisions of Education Code Section 17621(e)(1)(B).

TABLE 10
Employee Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Average Square Footage per Employee	Employees Per 1,000 Square Feet
Banks	354	2.8253
Community Shopping Center	652	1.5348
Neighborhood Shopping Center	357	2.7985
Industrial Business Parks	284	3.5156
Industrial Parks/Warehousing/Manufacturing	742	1.3473
Rental Self-Storage	15,541	0.0643
Research & Development	329	3.0408
Hospitality (Lodging)	883	1.1325
Commercial Offices (Standard)	209	4.7897
Commercial Offices (Large High Rise)	220	4.5442
Corporate Offices	372	2.6848
Medical Offices	234	4.2654

Source: San Diego Traffic Generator Study, January 1990 Edition; SANDAG.

B. RESIDENTIAL IMPACT

1. Households

To evaluate the impact of commercial/industrial development on School District facilities, the employee generation estimates listed in Table 10 were first used to determine the impact of commercial/industrial development on a per household basis. Based on information derived from U.S. Census Bureau data⁹, there are approximately 1.22 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 10 by 1.22 results in the estimated number of households per 1,000 square feet of commercial/industrial development (“Total Household Impact”).

The Total Household Impact determined in the preceding paragraph takes into consideration all employees generated from commercial/industrial development. Since some of those employees will live outside the School District and will therefore have no impact on the School District, the figures are adjusted to reflect only those households within the School District occupied by employees generated from commercial/industrial development built within the School District. Based on information derived from U.S. Census Bureau data¹⁰, it is estimated that approximately thirty-five and eight-tenths percent (35.8%) of employees both live and work within the School District. Multiplying the Total Household Impact by thirty-five and eight-tenths percent (35.8%) results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 11.

TABLE 11
Impact of Commercial/Industrial Development on Households within the School District

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	0.8291
Community Shopping Center	0.4504
Neighborhood Shopping Center	0.8212
Industrial Business Parks	1.0316
Industrial Parks/Warehousing/Manufacturing	0.3954
Rental Self-Storage	0.0189
Research & Development	0.8923
Hospitality(Lodging)	0.3323
Commercial Offices (Standard)	1.4055
Commercial Offices (Large High Rise)	1.3335
Corporate Offices	0.7878
Medical Offices	1.2517

⁹ 2022 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

¹⁰ 2022 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

2. New Household Student Generation

The student generation impacts per 1,000 square feet of commercial/industrial development were calculated by multiplying the household impacts shown in Table 11 by blended student generation rates determined for each school level. The result of this calculation is shown in Table 12. The determination of student generation rates are shown and described in Appendix “D” of this Study.

TABLE 12
Student Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	Total Student Generation
Banks	0.0725	0.0555	0.1280
Community Shopping Center	0.0394	0.0302	0.0696
Neighborhood Shopping Center	0.0719	0.0550	0.1269
Industrial Business Parks	0.0903	0.0691	0.1594
Industrial Parks/Warehousing/Manufacturing	0.0346	0.0265	0.0611
Rental Self-Storage	0.0017	0.0013	0.0030
Research & Development	0.0781	0.0598	0.1379
Hospitality (Lodging)	0.0291	0.0223	0.0514
Commercial Offices (Standard)	0.1230	0.0942	0.2172
Commercial Offices (Large High Rise)	0.1167	0.0893	0.2060
Corporate Offices	0.0689	0.0528	0.1217
Medical Offices	0.1095	0.0839	0.1934

3. Inter-District Student Impact

Based on information provided by the School District, 89 students were enrolled at the School District on an inter-district basis as of October 2023, including 46 students at the elementary school level and 43 students at the middle school level. Many of those inter-district students attend the School District as a result of their parents or guardians being employed at businesses located within the School District boundaries. To determine the inter-district impact of new commercial/industrial development, the number of inter-district students at each school level was first divided by the estimated number of employees within the School District’s area. Employment was estimated at 9,005 based on data obtained from the U.S. Census Bureau. The ratio of inter-district students to estimated employment for each school level was then multiplied by the employee generation factors for each of the commercial/industrial categories as shown in Table 10. The calculation results in the Inter-District Student Impacts shown in Table 13.

TABLE 13**Inter-District Cost Impact per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	Total Student Generation
Banks	0.0144	0.0136	0.0280
Community Shopping Center	0.0078	0.0074	0.0152
Neighborhood Shopping Center	0.0143	0.0134	0.0277
Industrial Business Parks	0.0179	0.0169	0.0348
Industrial Parks/Warehousing/Manufacturing	0.0069	0.0065	0.0134
Rental Self-Storage	0.0003	0.0003	0.0006
Research & Development	0.0155	0.0146	0.0301
Hospitality (Lodging)	0.0058	0.0054	0.0112
Commercial Offices (Standard)	0.0244	0.0230	0.0474
Commercial Offices (Large High Rise)	0.0232	0.0218	0.0450
Corporate Offices	0.0137	0.0129	0.0266
Medical Offices	0.0218	0.0205	0.0423

4. Total Student Generation Impact

The Total Student Generation Impact is determined by adding the Student Generation Impacts shown in Table 12 to the Inter-District Impacts determined in Table 13. The Total Student Generation Impacts are listed in Table 14.

TABLE 14**Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	Total Student Generation
Banks	0.0869	0.0691	0.1560
Community Shopping Center	0.0472	0.0376	0.0848
Neighborhood Shopping Center	0.0862	0.0684	0.1546
Industrial Business Parks	0.1082	0.0860	0.1942
Industrial Parks/Warehousing/Manufacturing	0.0415	0.0330	0.0745
Rental Self-Storage	0.0020	0.0016	0.0036
Research & Development	0.0936	0.0744	0.1680
Hospitality (Lodging)	0.0349	0.0277	0.0626
Commercial Offices (Standard)	0.1474	0.1172	0.2646
Commercial Offices (Large High Rise)	0.1399	0.1111	0.2510
Corporate Offices	0.0826	0.0657	0.1483
Medical Offices	0.1313	0.1044	0.2357

C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

1. Cost Impact

To estimate the school facilities costs required to house new students as a result of additional commercial/industrial development, the Facilities Cost Impact per Seat/Student determined in Table 6 is multiplied by the household impacts calculated in Table 14, resulting in the total school facilities cost impact per 1,000 square feet of commercial/industrial development. The total school facilities cost impacts are shown in Table 15 by commercial/industrial development category.

TABLE 15
School Facilities Costs per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Impact	Middle School Impact	Total Cost Impact
Banks	\$898	\$754	\$1,652
Community Shopping Center	\$488	\$410	\$898
Neighborhood Shopping Center	\$891	\$746	\$1,637
Industrial Business Parks	\$1,118	\$938	\$2,056
Industrial Parks/Warehousing/Manufacturing	\$429	\$360	\$789
Rental Self-Storage	\$21	\$17	\$38
Research & Development	\$967	\$812	\$1,779
Hospitality (Lodging)	\$361	\$302	\$663
Commercial Offices (Standard)	\$1,523	\$1,278	\$2,801
Commercial Offices (Large High Rise)	\$1,446	\$1,212	\$2,658
Corporate Offices	\$854	\$717	\$1,571
Medical Offices	\$1,357	\$1,139	\$2,496

2. Residential Fee Offsets

The total cost impacts determined in Table 15 represent the amounts required to fully mitigate the impact on school facilities, as a result of new commercial/industrial development within the School District. Many employees as a result of new commercial/industrial development will commute from areas outside of the School District boundaries or will reside in existing homes, from which no mitigation will be received from the housing in which they reside. However, new commercial/industrial development, and thereby new employee generation, will also increase the need for new residential development to house those employees living in the School District. Applicable Residential School Fees adopted by the School District under applicable law will also be imposed by the School District on such new residential development. To prevent new commercial/industrial development from paying the portion of impact that is mitigated by the Applicable Residential School Fees, this amount has been calculated and deducted from the school facilities impact costs calculated in Table 15.

The residential fee offsets are first calculated by using the Applicable Residential School Fee of \$0.70 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 2,382 square feet. This calculation provides the average residential revenues from a residential unit of \$1,667 (\$0.70 x 2,382). The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 11, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development (“Residential Fee Offset”). This computation is shown in Table 16.

TABLE 16
Residential Fee Offsets

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.	Residential Fee Offset per 1,000 Square Feet Com./Ind.
Banks	0.8291	\$1,382
Community Shopping Center	0.4504	\$751
Neighborhood Shopping Center	0.8212	\$1,369
Industrial Business Parks	1.0316	\$1,720
Industrial Parks/Warehousing/Manufacturing	0.3954	\$659
Rental Self-Storage	0.0189	\$32
Research & Development	0.8923	\$1,487
Hospitality (Lodging)	0.3323	\$554
Commercial Offices (Standard)	1.4055	\$2,343
Commercial Offices (Large High Rise)	1.3335	\$2,223
Corporate Offices	0.7878	\$1,313
Medical Offices	1.2517	\$2,087

3. Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 16 from the total school facilities costs listed in Table 15 results in the net school facilities costs per 1,000 square feet of commercial/industrial development (“Net School Facilities Costs”). The Net School Facilities Costs are listed in Table 17.

TABLE 17
Net School Facilities Costs Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Total School Facilities Costs	Residential Fee Offset	Net School Facilities Costs
Banks	\$1,652	\$1,382	\$270
Community Shopping Center	\$898	\$751	\$147
Neighborhood Shopping Center	\$1,637	\$1,369	\$268
Industrial Business Parks	\$2,056	\$1,720	\$336
Industrial Parks/Warehousing/Manufacturing	\$789	\$659	\$130
Rental Self-Storage	\$38	\$32	\$6
Research & Development	\$1,779	\$1,487	\$292
Hospitality (Lodging)	\$663	\$554	\$109
Commercial Offices (Standard)	\$2,801	\$2,343	\$458
Commercial Offices (Large High Rise)	\$2,658	\$2,223	\$435
Corporate Offices	\$1,571	\$1,313	\$258
Medical Offices	\$2,496	\$2,087	\$409

The Net School Facilities Costs determined in Table 17 were then divided by 1,000¹¹ to provide the cost impact on a square foot basis. These cost impacts are listed in Table 18.

TABLE 18
Net School Facilities Cost Impacts Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	\$0.27
Community Shopping Center	\$0.15
Neighborhood Shopping Center	\$0.27
Industrial Business Parks	\$0.34
Industrial Parks/ Warehousing/Manufacturing	\$0.13
Rental Self-Storage	\$0.01
Research & Development	\$0.29
Hospitality (Lodging)	\$0.11
Commercial Offices (Standard)	\$0.46
Commercial Offices (Large High Rise)	\$0.44
Corporate Offices	\$0.26
Medical Offices	\$0.41

The net school facilities cost impacts per commercial/industrial square foot of

¹¹ The Employee Generation Rates derived from the SANDAG Traffic Study are estimated per 1,000 square feet of development.

assessable space shown in Table 18 are less than the School District's share of the maximum authorized statutory school fee for commercial/industrial development of \$0.58 per square foot. Therefore, the School District is justified in levying school fees on commercial/industrial in amount up to but not exceeding the net cost impacts determined for each commercial/industrial development category.

D. COMMERCIAL/INDUSTRIAL DEVELOPMENT NOT IN PRESCRIBED CATEGORIES

In cases where new commercial/industrial development does not fit within the prescribed categories shown in Table 10, the School 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 School 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.

E. AGE-RESTRICTED (SENIOR) HOUSING

The School District must exercise discretion in determining whether a particular project qualifies as "senior citizen housing" for the purpose of imposing developer fees. (See California Ranch Homes Development Co. v. San Jacinto Unified School Dist. (1993) 17 Cal.App.4th 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects, which are limited to the current commercial/industrial rate of \$0.58 per square foot. The School District will require proof that such senior units are indeed restricted to seniors (i.e. a copy of the recorded CC&Rs or deed(s)) and reserves the right to revoke a Certificate of Compliance and/or require payment of difference of the amount per square foot paid to the then current amount of School Fees being levied on residential development per square foot should such CC&Rs or deed(s) be modified to allow students to reside in such the housing units. If there is any uncertainty as to whether a project qualifies as senior citizen housing or will, in fact, remain senior citizen housing beyond initial approval, the School District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial School Fee rate. Such cooperation could take the form of an agreement by the developer to include a restriction in the recorded CC&Rs conditioning subsequent changes in residency requirements on the owner's payment of applicable developer fees, and to notify the School District of changes in residency requirements and/or to provide current residency data upon School District's request.

SECTION V. REDEVELOPMENT

Government Code Section 66001, subdivision (a)(3) and (4) requires that a school district, in imposing school-impact fees, establish a reasonable relationship between the fee's use, the need for the public facility and the type of development project on which the fee is imposed. This section addresses and sets forth general policy when considering the levy of school fees on new construction resulting from redevelopment projects within the School District.

Redevelopment means voluntarily demolishing existing residential, commercial, and/or industrial structures and subsequently replacing them with new construction ("Redevelopment"). The School District is aware of Redevelopment projects completed within the School District boundaries and anticipates similar Redevelopment projects may be completed in the next ten (10) years and beyond. School fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. shall be levied by the School District on new construction resulting from Redevelopment projects, if there is a nexus between the School Fees being imposed and the impact of new construction on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the School District shall review, evaluate and determine on a case-by-case basis, the additional impact of the proposed new development by comparing the projected square footage, student generation and cost impacts of the proposed new units and the pre-existing residential, commercial and/or industrial development. Such analysis shall utilize the student generation rates identified in Table 3 of this Study, as applicable.

Redevelopment projects featuring a transition in commercial/industrial categorical classification (e.g. a project redeveloping a Hospitality (lodging) into Commercial office (standard) space) should be assessed based on the Applicable School Fee for the new commercial/industrial category multiplied by the total assessable space of the new commercial/industrial project in the case of a complete site redevelopment. In the case where there is a partial redevelopment, or an addition to an existing development, the Applicable School Fee should be calculated on a basis of the marginal assessable space increase multiplied by the maximum Applicable School Fee for the for the assessable space.

The School District may levy school fees, authorized under applicable law, on new units resulting from construction projects in an amount up to the additional impact cost per square foot as determined in accordance with the preceding paragraphs, but not exceeding the applicable school fees.

SECTION VI. GOVERNMENT CODE 66000

Government Code Sections 66000 *et seq.* were enacted by State Legislature in 1987. In any action establishing, increasing, or imposing a fee as a condition of approval of a development project, such as the Applicable School Fees described herein, these Government Code sections require the public agency to satisfy the following requirements:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

The information set forth herein, including the information contained in the Appendices attached hereto, provide factual evidence establishing a nexus between the type of development projected to be built within the School District and the amount of Applicable School Fees levied upon such development based on the need for such Applicable School Fees. The determinations made in this Study meet the requirements of Government Code Section 66000. The findings are summarized as follows:

Purpose of the School Fee

The Board of the School District will levy and collect school fees on new residential and commercial/industrial development to obtain funds for the construction and/or reconstruction of school facilities to accommodate students generated as a result of such development. In accordance with Education Code Section 17620, "construction or reconstruction of school facilities" **does not** include any item of expenditure for any of the following:

- i. Regular maintenance or routine repair of school buildings and facilities;
- ii. Inspection, sampling, analysis, encapsulation or removal of asbestos-containing material, except where incidental to school facilities construction or reconstruction for which the expenditure of fees or other consideration collected pursuant to Education Code Section 17620 is not prohibited; and,
- iii. Deferred maintenance as described in Education Code Section 17582.

Identify the Use of the School Fee

The School District has determined that revenues collected from Applicable School Fees imposed on residential and commercial/industrial developments will be used for the following purposes:

- i. Construction, reconstruction and/or refurbishment of school facilities required to accommodate students generated by new residential and commercial/industrial development in areas of the School District where school facilities are needed;
- ii. Construction, reconstruction and/or refurbishment of administrative and operations facilities required in response to new student growth from new development;
- iii. Acquisition or lease of property for unhoused students generated from new development;
- iv. Purchase or lease of interim and/or temporary school facilities in order to accommodate student capacity demands;
- v. Costs associated with the administration, collection, and justification for the Applicable School Fees;
- vi. Provide local funding that may be required if the School District applies for State funding through SB 50.

Relationship Between the Use of the Fee, the Need for School Facilities and the Type of Development on which the Fee is Imposed

As determined in the preceding sections, adequate school facilities do not exist to accommodate students generated from new residential and commercial/industrial development. The fees imposed on such new development will be used to finance the construction, reconstruction and/or refurbishment of school facilities required to accommodate student enrollment growth generated by new residential and commercial/industrial development.

Determination of the Relationship Between the Fee Amount and the School Facilities Costs Attributable to Type of Development on which the Fee is Imposed

The imposition of the Applicable Residential School Fee of \$0.70 per square foot of residential development is justified as the fee is equal to the per square foot cost impacts to provide adequate school facilities required as a result of such new residential development.

Similarly, the imposition of the Applicable Com/Ind. School Fees of \$0.58 per square foot of commercial/industrial development is justified as the fee is equal to the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development.

Accounting Procedures for the Fees

The School District will deposit, invest, and expend the school fees imposed and collected on residential and commercial/industrial development in accordance with the provision of Government Code Section 66006.

APPENDIX A

COMMERCIAL/INDUSTRIAL DEVELOPMENT DESCRIPTIONS

Banks	Include small branch offices to regional offices used for banking. Properties under this category allow customers to conduct banking on-site.
Community Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Community Shopping Centers have a total building square footage of 100,000 and more square feet of gross floor area
Neighborhood Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Neighborhood Shopping Centers have a total building square footage of less than 100,000 square feet of gross floor area.
Industrial Business Parks	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with 15% or more of the total area designated for commercial use.
Industrial Parks/ Warehousing/Manufacturing	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with limited or no commercial use (less than 15% of the total area designated for commercial use).
Rental Self-Storage	Include warehouse developments which rent small storage vaults and often termed “mini-storage”.
Research & Development	Include scientific research and development laboratories, office and/or their supporting facilities.
Hospitality (Lodging)	Include establishments which provide lodging to the general public. Lodging types include hotels, motels, resort hotels and inns. The maximum term of occupancy for establishment within this category shall not exceed 30 days.
Commercial Offices (Standard) ¹	Include general office space occupying less than 100,000 square feet with multiple tenants.
Commercial Offices (Large High Rise) ¹	Include general office space occupying 100,000 square feet and greater with multiple tenants.
Corporate Offices	An office or office building with a single tenant.
Medical Offices	Include medical offices that serve a wide range of medical needs and may include a pharmacy. Medical offices are generally operated by one or more physicians.

¹ Office space used for activities described under banks, research and development, or medical offices should be classified under those categories.

APPENDIX B FACILITIES CAPACITY UPDATE

**TABLE B-1
Classroom Inventory**

School Site	Permanent Classrooms	Portable Classrooms	Total Classrooms	Special Education Classrooms	General Education Classrooms
Elementary Schools					
Argonaut Elementary School	27	0	27	1	26
Foothill Elementary School	30	0	30	3	27
Saratoga Elementary School	29	0	29	0	29
<i>Subtotal</i>	86	0	86	4	82
Middle School					
Redwood Middle School	51	0	51	1	50
<i>Subtotal</i>	51	0	51	1	50
TOTAL	137	0	137	5	132

Source: School District

**TABLE B-2
Student Capacity**

(In accordance with California Code of Regulation, Title II, Section 1859.35)

Description	General Education ¹		Special Education Classrooms	Total
	TK-5	6-8		
I. Total Classroom Inventory	82	50	5	137
II. Permanent Classrooms				137
III. Portable Classrooms				-
IV. 25% of Permanent Classrooms				-
V. Adjustment (III. Minus IV.)	-	-	-	-
VI. Total (I. Minus V.)	82	50	5	137
Student Capacity³	2,050	1,350	65	3,465

¹School capacities are determined based on loading factors of 25 pupils per classroom for grades TK through 6, 27 pupils per classroom for grades 7 through 12, and 13 pupils per classroom for those classified as special education (non-severe), as set forth in the California Code of Regulation, Title II, Section 1859.35. The School District serves grades TK through 5 at the elementary school level, and grades 6 through 8 at the middle school level; therefore, for purposes of this analysis, grades TK through 5 are loaded at 25 students per classroom and grades 6 through 8 are loaded at 27 students per classroom.

**TABLE B-3
Estimated Student Capacity by School Level**

Description	TK-5	6-8	Total
General Education	2,050	1,350	3,400
Proration of Special Education Classrooms	39	26	65
Total	2,089	1,376	3,465

APPENDIX C ENROLLMENT SUMMARY

School Name/Program	Elementary						Middle			Grand Total
	TK/K	1	2	3	4	5	6	7	8	
Argonaut Elementary School	54	44	50	61	64	80	-	-	-	353
Foothill Elementary School	47	45	45	50	51	56	-	-	-	294
Saratoga Elementary School	53	37	47	45	52	77	-	-	-	311
Redwood Middle School	-	-	-	-	-	-	207	222	218	647
Grade Total	154	126	142	156	167	213	207	222	218	1,605
Total by School Level							958	647		1,605

Source: School District

APPENDIX D

DISTRICT-WIDE STUDENT GENERATION RATES

Student Generation Rates (“SGRs”) used in this Study are based on student enrollment address information from the School District, as of October 2023.

The student enrollment address information was matched to the address (situs) information from the County property characteristic data. The number of students matched was then queried by school level and residential category. Students could not be matched if they were inter-district or if they did not have a valid physical address (e.g. only P.O. Box was listed). Mobile homes are not considered in the SGR determination, and therefore have been omitted. The determination of the SGRs is summarized in Tables D-1 through D-4.

TABLE D-1
Student Generation Rates

School Level	SFD Units	MF Units
Elementary School	0.1400	0.0583
Middle School	0.1164	0.0395
Total	0.2564	0.0978

The student generation rates for each residential category listed in Table D-1 were blended into a single student generation rate for each school level based on the percentage allocation of Projected Units. The percentage allocations are shown in Table D-2.

TABLE D-2
Single Family Detached (SFD) Student Generation Rates

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School	885	6,322	0.1400
Middle School	736	6,322	0.1164
Total	1,621	NA	0.2564

¹ Obtained from the U.S. Census Bureau’s 2022 American Community Survey 5-Year Estimates

TABLE D-3
Multi-Family (MF) Student Generation Rates

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School	62	1,064	0.0583
Middle School	42	1,064	0.0395
Total	104	NA	0.0978

¹ Obtained from the U.S. Census Bureau’s 2022 American Community Survey 5-Year Estimates

TABLE D-4
Allocation of Net Projected Units by Residential Category

Residential Category	Net Projected Units	Percentage Allocation
SFD	82	35.8%
MF	147	64.2%
Total	229	100.0%

The Blended Student Generation Rates were determined by applying the percentage allocations, in Table C-4 by the Student Generation Rates shown in Table C-1, the results of which are shown in Table C-5.

TABLE D-5
Blended Student Generation Rates

School Level	Blended Student Generation Rate
Elementary School	0.0875
Middle School	0.0670
Total	0.1545