



# School Facilities Fee Justification Report

*Prepared Pursuant to Government Code Section 66001*

**Report dated June 3, 2024  
for Board Approval on June 18, 2024**

## Manteca Unified School District

**2024/2025**



*A division of California Financial Services*

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# I. Introduction

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

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

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

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

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

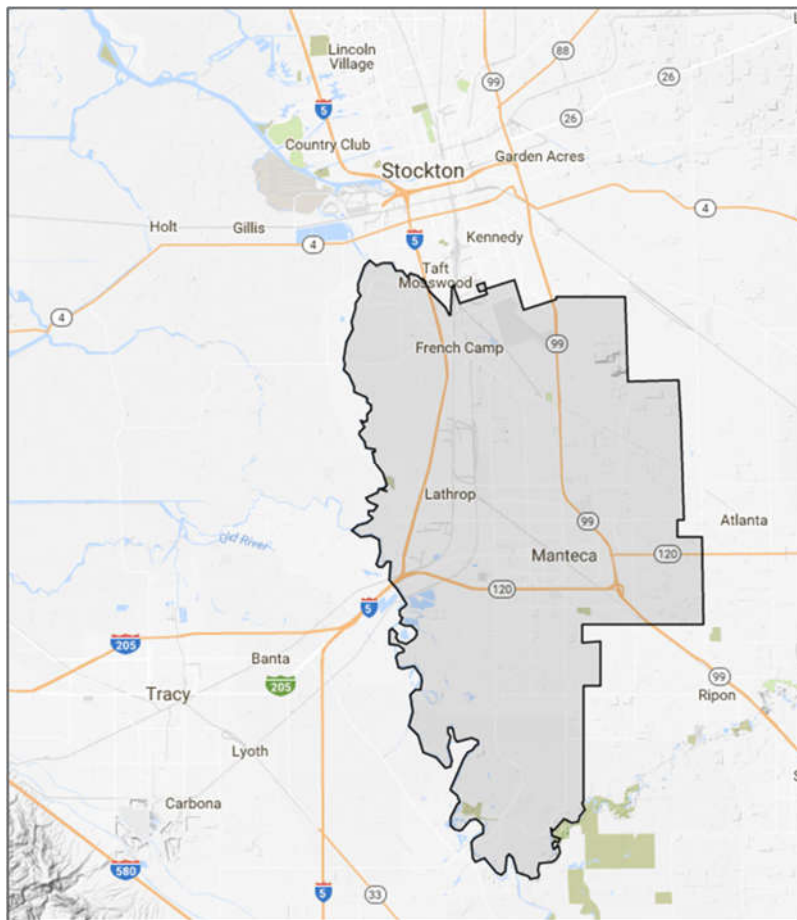
***The purpose of this School Facilities Fee Justification Report (the "Report") is to provide the information necessary to satisfy these requirements for the imposition of School Fees, pursuant to AB 2926, by the Manteca Unified School District (the "District").***

## II. The School District

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

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

**Manteca Unified School District  
Boundary Map**



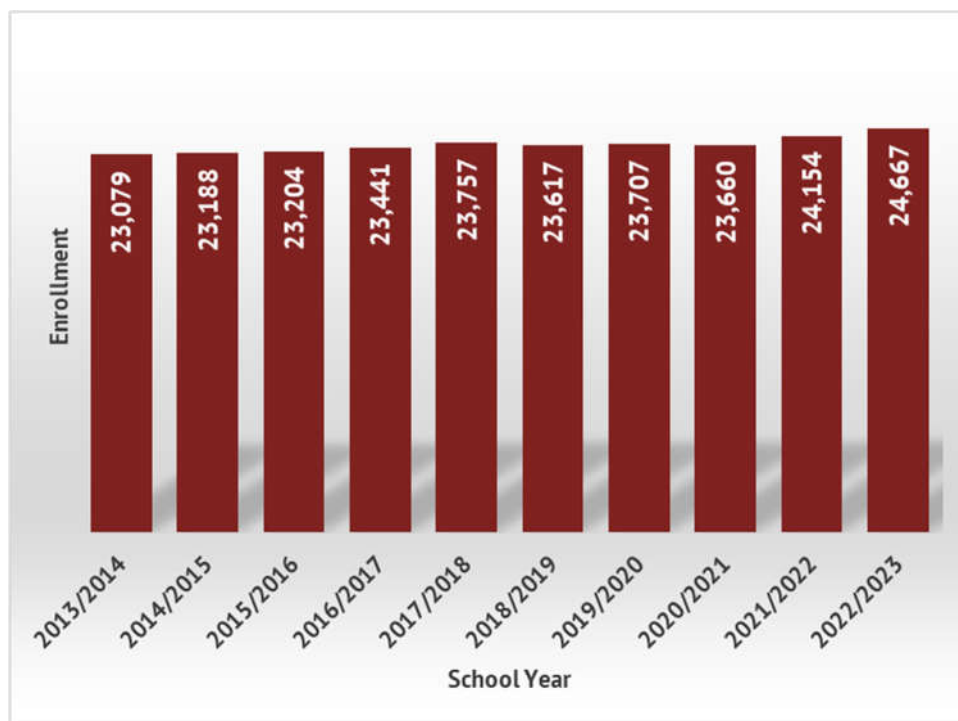
### III. District Facilities Needs

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

#### A. Enrollment

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

**Chart 1**  
**Historical Enrollment Trend**





## 2. Enrollment as a Result of Future Residential Development –

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

The Report utilizes information provided by DDP to identify residential development within the District. According to DDP 5,281 units are expected to be built by 2032. Of these units 3,640 have mitigated their impact on the District through participating in one of the District’s Mello-Roos Community Facilities Districts. The Report will only address the impact of the remaining 1,641 units that will be subject to School Fees (“Future Units”). In addition to the Future Units identified in the Report there is a significant amount of property within the District that may be developed with residential units in the future.

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

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

- i. **Existing Residential Dwelling Units** - To the extent Reconstruction increases the residential square footage beyond what was demolished (“New Square Footage”), the increase in square footage is subject to the applicable School Fee as such construction is considered new residential development. As for the amount of square footage constructed that replaces only the previously

constructed square footage ("Replacement Square Footage"), the determination of the applicable fee, if any, is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the District to provide school facilities for new student enrollment.

As of the date of this Report, the large-scale Reconstruction of residential development within the District has not occurred to the point where statistically significant data can be utilized to determine if Replacement Square Footage increases student enrollment. Therefore, prior to the imposition of School Fees on Replacement Square Footage, the District may undertake an analysis on any future proposed project(s) and may amend/update this Report. Such analysis will examine the extent to which an increase in enrollment can be expected from Replacement Square Footage due to any differential in student generation rates as identified in the Report for the applicable unit types between existing square footage and Replacement Square Footage. To the extent it can be demonstrated that Replacement Square Footage will increase student enrollment, the District may then impose a fee on the Replacement Square Footage. This fee amount on Replacement Square Footage shall be calculated by determining the cost impacts associated with any growth in student enrollment from the Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the School Fee that is in effect at such time.

- ii. **Existing Commercial/Industrial Construction** - As with Reconstruction of existing residential dwelling units, there is not significant information regarding (i) the amount of Commercial/Industrial Reconstruction planned within the District or (ii) historical levels, which might indicate the amount to be expected in the future. Due to the lack of



information, the District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

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

- c. **Student Generation Factors** - To estimate the impact on the District's enrollment of Future Units, Student Generation Factors ("SGFs") must be established.

The process of determining SGFs involved obtaining total student enrollment from CBEDS and dividing it by the total number of units within the District's boundaries, obtained from United States Census Bureau ("Census"). Table 1 outlines the results of this analysis.

**Table 1**  
**Student Generation Factors**

School Level	2022/2023 Enrollment	Units	Student Generation Factors
Elementary School (Grades TK-8)	16,475	42,650	0.3863
High School (Grades 9-12)	8,192	42,650	0.1921
<b>Total</b>	<b>24,667</b>		<b>0.5784</b>

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

- d. Projected Enrollment** - When these SGFs are applied to the projected Future Units the resulting enrollment impact is 949 students. Table 2 outlines this calculation.

**Table 2**  
**Projected Enrollment**  
**As a Result of Future Units**

School Level	Student Generation Factors	Future Units	Projected Enrollment
Elementary School (Grades TK-8)	0.3863	1,641	634
High School (Grades 9-12)	0.1921	1,641	315
<b>Total</b>	<b>0.5784</b>		<b>949</b>

**B. Capacity of District Facilities**

The District currently operates 26 campuses serving students TK through 12th grade. To establish the current capacity of the District’s facilities, this Report utilizes the District’s baseline capacity established with the SAB and adjusted for subsequent construction projects funded by the State. The Report then adjusts the District’s current capacity to account for developer fees that have been collected in the past and are available

to fund additional capacity (detail included in Exhibit C). Table 3 summarizes the calculation of the District’s capacity.

**Table 3**  
**Calculation of Facility Capacity**

School Level	Current Facilities Capacity <sup>1</sup>	Funded Capacity <sup>2</sup>	Total Facilities Capacity
Elementary School (Grades TK-8)	16,607	75	16,682
High School (Grades 9-12)	8,111	378	8,489
<b>Total</b>	<b>24,718</b>	<b>453</b>	<b>25,171</b>

<sup>1</sup> Source: Manteca Unified School District (details in Exhibit A)

<sup>2</sup> The District has a balance of approximate \$48 Million in their Developer Fee account that is to be spent on projects to provide additional facility capacity (details in Exhibit C).

### C. District Facility Needs

To evaluate the school facilities needed as a result of Future Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are 504 existing seats that may be utilized to house students expected to be generated by Future Units. Table 4 outlines the determination of excess capacity.

**Table 4**  
**Summary of Available District Capacity**

School Level	Total Facilities Capacity	School Year 2022/2023 Enrollment <sup>1</sup>	Available District Capacity
Elementary School (Grades TK-8)	16,682	16,475	207
High School (Grades 9-12)	8,489	8,192	297
<b>Total</b>	<b>25,171</b>	<b>24,667</b>	<b>504</b>

<sup>1</sup>CBEDS

Before applying the Available District Capacity to the students expected to be generated by Future Units a portion must be allocated to the Mitigated Units. Table 5 outlines the allocation of Available District Capacity.

**Table 5  
Projected Unhoused Students  
As a Result of Future Units**

School Level	Mitigated Units	Non-Mitigated Units	Total
Elementary School (Grades TK-8)	143	64	207
High School (Grades 9-12)	205	92	297
<b>Total</b>	<b>348</b>	<b>156</b>	<b>504</b>

To determine the number of unhoused students expected to be generated by Future Units, *KeyAnalytics* subtracted the Available District Capacity allocated to Non-Mitigated Units listed in Table 5 from the Projected Enrollment listed in Table 2. Table 6 outlines this calculation.

**Table 6  
Projected Unhoused Students  
As a Result of Future Units**

School Level	Projected Enrollment	Available District Capacity	Projected Unhoused Students
Elementary School (Grades TK-8)	634	64	570
High School (Grades 9-12)	315	92	223
<b>Total</b>	<b>949</b>	<b>156</b>	<b>793</b>

**D. Plan to Provide for District Facility Needs**

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

The timing of these improvements is unknown and rely heavily on the District’s ability to access both local and State funding for such projects and the pace of Future Residential Development. The District expects to continue to utilize a grade level configuration that combines students in grades TK thru 8th on elementary school campuses. Table 7 outlines the number of facilities needed by the District to house the projected unhoused students resulting from Future Units.

**Table 7  
School Facility Needs  
As a Result of Future Units**

School Level	Projected Unhoused Students	Facility Capacity	Number of Facilities Needed
Elementary School (Grades TK-8)	570	1,000	0.5700
High School (Grades 9-12)	223	1,850	0.1205

## IV. Financial Impact of Residential Development

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

### A. Estimated Cost of School Facilities

School facilities cost estimates were prepared by the District. The school facilities costs represent the full cost of site acquisition, site development, construction, furniture and equipment, as well as technology stated in 2024 dollars. The estimated site acquisition and facility construction costs are shown in Table 8. A more detailed breakdown of the costs is listed in Exhibit D.

**Table 8**  
**Estimated School Facilities Cost**

School Level	Construction Cost Per Facility	Site Cost Per Facility	Total Cost Per Facility
Elementary School (Grades K-8)	\$59,554,589	\$6,180,000	\$65,734,589
High School (Grades 9-12)	\$172,483,859	\$12,807,000	\$185,290,859

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

### B. Cost of Providing School Facilities

This Report determines the cost of providing school facilities to house unhoused students resulting from Future Units by multiplying the number of facilities needed, listed in Table 7, by the Estimated School Facilities Cost, listed in Table 8.

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



may be used as school sites. Table 9 outlines the total cost of providing school facilities to house unhoused students allocable to Future Units.

**Table 9  
Total Cost of Providing School Facilities  
As a Result of Future Units**

School Level	Number of Facilities	Cost Per Facility	Total Cost
Elementary School (Grades TK-8)	0.5700	\$65,734,589	\$37,468,715
High School (Grades 9-12)	0.1205	\$185,290,859	\$22,327,548
<b>Total Cost Impact</b>			<b>\$59,796,264</b>
Less: Credit for Existing School Sites <sup>1</sup>			\$8,154,505
Total Value of Existing School Sites		\$26,242,500	
<i>Elementary School (Grades TK-8) - 54.97 Acres</i>		<i>\$13,742,500</i>	
<i>High School (Grades 9-12) - 50 Acres</i>		<i>\$12,500,000</i>	
<b>Net Cost Impact</b>			<b>\$51,641,759</b>

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

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

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report allocates the Total Cost of Providing School Facilities to the Future Units. Table 10 shows the calculation of the Cost of Providing School Facilities per Future Unit.

**Table 10  
Cost of Providing School Facilities  
Per Future Unit**

Total Cost Impacts	Future Units	School Facilities Cost per Future Unit
\$51,641,759	1,641	\$31,470

The School Facilities Cost per Future Unit is then divided by the average square footage of Future Units. To determine the average square footage of a Future Units this Report utilizes building permits issued within the boundaries of the District from 2019 to 2024. Table 11 shows the cost of providing school facilities per square foot of Future Unit.

**Table 11**  
**Cost of Providing School Facilities**  
**Per Square Foot of Future Unit**

School Facilities Cost per Future Unit	Average Square Footage	School Facilities Cost Impact Per Square Foot
\$31,470	2,121	\$14.84

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

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

### **A. Maximum Residential School Fee**

In January of 2024, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Future Residential Development to \$5.17 per square foot.

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

This Report identifies in Section IV that the cost of providing school facilities per square foot of Future Residential Development is approximately \$14.84. Since the current maximum School Fee is less than the cost of providing school facilities per square foot of Future Residential Development, the District is justified in imposing their portion of the maximum School Fee of \$5.17 per square foot for all Future Residential Development within its boundaries.

## VI. Financial Impact of Commercial/Industrial Development

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

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

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

- 1. Employee Generation Rate** - As permitted by State law, this Report estimates the number of employees to be generated by Future Commercial/Industrial Development by utilizing the generation factors set forth by the San Diego Association of Governments ("SANDAG"). Table 12 shows these generation rates.

**Table 12**  
**Employee Generation Rates**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

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

Source: SANDAG

**2. Percentage of Employees Residing Within the District** - To accurately identify the number of employees that will reside within the District, this Report adjusts the Employee Generation Rates list in Table 12 to account for employees that may not live within the District.

To estimate the percentage of employees that will reside within the District this Report utilizes data collected by Census measuring an individual’s commute time. Based on this information, approximately 24.40 percent of employees within the District have a commute time of less than 15 minutes and thus are likely to reside within the District. Table 13 show the Resident Employee Generation Rates.

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

Commercial/Industrial Category	Employee Generation Rates	Employees Residing Within the District	Resident Employee Generation Rates
Retail and Services	2.2371	0.2440	0.5459
Office	3.4965	0.2440	0.8531
Research and Development	3.0395	0.2440	0.7416
Industrial/Warehouse/Manufacturing	2.6954	0.2440	0.6577
Hospital	2.7778	0.2440	0.6778
Hotel/Motel	1.1325	0.2440	0.2763
Self-Storage	0.0643	0.2440	0.0157

**B. Household Impact**

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

1. **Average Number of Employees per Household** - To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the Census. According to the US Census Bureau, the average number of employed persons per household within the District is 1.5307.
2. **Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Household Impact per 1,000 Square Feet of Commercial/Industrial Development is calculated by dividing the Average Number of Employees per Household by the Resident Employee Generation Rates listed in Table 13. Table 14 summarizes this calculation.

**Table 14**  
**Household Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Resident Employee Generation Rate	Average Employees Per Household	Household Impact Per 1,000 Square Feet
Retail and Services	0.5459	1.5307	0.3566
Office	0.8531	1.5307	0.5574
Research and Development	0.7416	1.5307	0.4845
Industrial/Warehouse/Manufacturing	0.6577	1.5307	0.4297
Hospital	0.6778	1.5307	0.4428
Hotel/Motel	0.2763	1.5307	0.1805
Self-Storage	0.0157	1.5307	0.0102

### **C. Student Generation Impact**

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



**1. Resident Student Generation Impact** - To estimate the number of resident students to be generated per 1,000 Square Feet of Commercial/Industrial Development this Report multiplies the SGFs, outlined in Section III, by the Household Impacts listed in Table 14. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed Table 15.

**Table 15**  
**Resident Student Generation Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School (Grades TK-8)	High School (Grades 9-12)	Total
Retail and Services	0.1377	0.0685	0.2062
Office	0.2153	0.1071	0.3224
Research and Development	0.1872	0.0931	0.2802
Industrial/Warehouse/Manufacturing	0.1660	0.0825	0.2485
Hospital	0.1710	0.0851	0.2561
Hotel/Motel	0.0697	0.0347	0.1044
Self-Storage	0.0039	0.0020	0.0059

**2. Inter-District Transfer Student Generation Impact** - To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by Census. This calculation is summarized in Table 16.

**Table 16**  
**Inter-District Transfer Rates Per Employee**

Item	Elementary School (Grades TK-8)	High School (Grades 9-12)
Number of Employed Persons	62,029	62,029
Number of Inter-District Transfers	191	93
<b>Inter-District Transfers Per Employee</b>	<b>0.0031</b>	<b>0.0015</b>

**3. Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Inter-District Transfer Rates, listed in Table 16, were multiplied by the Employee Generation Rates in Table 12 to calculate Inter-District Transfer Rates per 1,000 Square Feet of Future Commercial/Industrial Development. These Inter-District Transfer Rates were added to the Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development, listed in Table 15, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development list in the Table 17.

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

Commercial/Industrial Category	Elementary School (Grades TK-8)	High School (Grades 9-12)	Total
Retail and Services	0.1447	0.2096	0.3543
Office	0.2262	0.3276	0.5538
Research and Development	0.1966	0.2848	0.4814
Industrial/Warehouse/Manufacturing	0.1743	0.2526	0.4269
Hospital	0.1797	0.2603	0.4399
Hotel/Motel	0.0732	0.1061	0.1793
Self-Storage	0.0041	0.0060	0.0101

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

To calculate the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development, this Report calculates the cost impact per student using the information listed in Table 8 and making adjustments for the District's ownership of 105 acres of property. This calculation is shown in Table 18.

**Table 18**  
**Estimated Facility Cost Per Student**

School Level	Estimated Facility Cost	Less: Credit for Property Owned <sup>[1]</sup>	Remaining Facility Cost	Facility Capacity	Facility Cost Per Student
Elementary School (Grades TK-8)	\$65,734,589	\$4,270,298	\$61,464,291	1,000	\$61,464
High School (Grades 9-12)	\$185,290,859	\$3,884,208	\$181,406,651	1,850	\$98,058

<sup>[1]</sup> Credit for approximately 105 acres of land owned by the District.

The Facility Cost Per Student is then multiplied by the Total Student Generation Impacts listed in Table 17. Table 19 outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

**Table 19**  
**Cost of Providing School Facilities**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School (Grades TK-8)	High School (Grades 9-12)	Total
Retail and Services	\$8,892.89	\$20,552.72	\$29,445.61
Office	\$13,900.38	\$32,125.83	\$46,026.21
Research and Development	\$12,082.46	\$27,924.27	\$40,006.73
Industrial/Warehouse/Manufacturing	\$10,715.80	\$24,765.82	\$35,481.62
Hospital	\$11,042.53	\$25,520.87	\$36,563.40
Hotel/Motel	\$4,501.33	\$10,403.18	\$14,904.52
Self-Storage	\$254.43	\$587.93	\$842.35

## E. Residential School Fee Revenue Offset

A portion of the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development will be mitigated through the collection of School Fees from Future Residential Development. To estimate the amount of School Fees to be collected, this Report multiplies the estimated average square footage of a Future Unit, by the District's Residential School Fee of \$5.17. This amount is then multiplied by the Household Impacts listed in Table 14. Table 20 outlines this calculation.

**Table 20**  
**Residential School Fee Revenue**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Household Impact	Average School Fees	Residential Revenue
Retail and Services	0.3566	\$10,963.22	\$3,909.49
Office	0.5574	\$10,963.22	\$6,110.90
Research and Development	0.4845	\$10,963.22	\$5,311.68
Industrial/Warehouse/Manufacturing	0.4297	\$10,963.22	\$4,710.90
Hospital	0.4428	\$10,963.22	\$4,854.51
Hotel/Motel	0.1805	\$10,963.22	\$1,978.86
Self-Storage	0.0102	\$10,963.22	\$111.82

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 19 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 19 to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 21 outlines this calculation.

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

<b>Commercial/Industrial Category</b>	<b>Cost of Providing School Facilities</b>	<b>Residential School Fee Revenue</b>	<b>Remaining Cost of Providing School Facilities</b>
Retail and Services	\$29,445.61	\$3,909.49	\$25,536.12
Office	\$46,026.21	\$6,110.90	\$39,915.31
Research and Development	\$40,006.73	\$5,311.68	\$34,695.05
Industrial/Warehouse/Manufacturing	\$35,481.62	\$4,710.90	\$30,770.72
Hospital	\$36,563.40	\$4,854.51	\$31,708.88
Hotel/Motel	\$14,904.52	\$1,978.86	\$12,925.65
Self-Storage	\$842.35	\$111.82	\$730.53

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

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

### A. Maximum Commercial/Industrial School Fee

In January of 2024, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Commercial/Industrial Development to \$0.84 per square foot.

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

This Report identified in Table 20 that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from \$730.53 - \$39,915.31 per 1,000 Square Foot. Table 22 compares these costs to the maximum School Fee for Commercial/Industrial Development.

**Table 22**  
**Comparison of Remaining Cost of Providing School Facilities**  
**And Maximum School Fee for Commercial/Industrial Development**

Commercial/Industrial Category	Remaining Cost of School Facilities		Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	\$25,536.12	\$25.54	\$0.84	\$0.84
Office	\$39,915.31	\$39.92	\$0.84	\$0.84
Research and Development	\$34,695.05	\$34.70	\$0.84	\$0.84
Industrial/Warehouse/Manufacturing	\$30,770.72	\$30.77	\$0.84	\$0.84
Hospital	\$31,708.88	\$31.71	\$0.84	\$0.84
Hotel/Motel	\$12,925.65	\$12.93	\$0.84	\$0.84
Self-Storage	\$730.53	\$0.73	\$0.84	\$0.73



Since the District's share of the current maximum School Fee is less than the Remaining Cost of Providing School Facilities per Square Foot of Commercial/Industrial Development in each category the District is justified in imposing a School Fee of \$0.84 per square foot for all Future Commercial/Industrial Development, except those developments categorized for self-storage in which the District is justified in imposing a School Fee of \$0.73 per square foot.

### **C. Commercial/Industrial Development Not in the Prescribed Categories**

In cases where new Commercial/Industrial Development does not fit within the prescribed categories shown in Table 22, the District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

### **D. Age-Restricted (Senior) Housing**

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

## VIII. Conclusion and Statement of Findings

Based on the findings of this Report, the District is justified in collecting the legal maximum fee of **\$5.17** per square foot of residential development as authorized by Government Code Section 65995, as future residential development creates a school facility cost impact greater than the legal maximum fee. The District is also justified in collecting the legal maximum fee of **\$0.84** per square foot of commercial/ industrial development on all categories of commercial/ industrial development except self-storage where the District is justified in collecting a School Fee of **\$0.73** per square foot.

The findings of this Report are based on the following:

- 5,281 residential units are planned to be built within the District.
- 3,640 of the planned residential units have mitigated their impact on the District through the participation in one of the District's CFDs leaving 1,641 units expected to be subject to School Fees.
- These residential units are expected to generate 949 students. The District expects these students will require the District to construct new school facilities.
- Each square foot of future residential development creates an estimated school facility cost impact of \$14.84.
- If the District collects the maximum school fee which is \$5.17, fee revenue will offset about 34.84 percent of the school facility cost impact of such residential development.
- Future commercial/industrial development will create the need for additional school facilities by increasing the number of households within the District and the number of inter-district transfer students.
- After accounting for the collection of the maximum school fee from residential development the remaining school facilities cost impact of commercial/ industrial development ranges between \$0.73-\$39.92 per square foot depending on the category of development.

- If the District collects the maximum school fee for all commercial/industrial categories (except self-storage), which is \$0.84 per square foot, fee revenue will offset between 2.10 – 6.50 percent of the school facility cost impact of such development. If the District collects the maximum school fee for the self-storage category, which is \$0.73 per square foot, the fee revenue will offset 100 percent of the school facility cost impact of such development.

# Exhibit A

## SAB Capacity Analysis

**Manteca Unified School District  
SAB Capacity Analysis**

State Application	Item	Elementary School (Grades K-6)	Middle School (Grades 7-8)	High School (Grades 9-12)
NA	Baseline Capacity (SAB Form 50-02)	7,825	1,458	3,915
NA	Non-Severe/Severe Capacity	137	25	72
50/68593-00-001	Great Valley Elementary	225	37	0
50/68593-00-002	Sierra High	0	0	270
50/68593-00-003	South Manteca Elementary	750	300	0
50/68593-00-004 <sup>[1]</sup>	Woodward Ave/Airport Elementary	0	0	0
50/68593-00-005	East Union High	0	0	210
50/68593-00-006	McParland (George) Elementary	400	0	0
50/68593-00-007	Widmer	600	400	0
50/68593-00-008 <sup>[1]</sup>	Rustic Elementary	0	0	0
50/68593-00-009	Weston Ranch High	0	0	783
50/68593-00-010	3rd Elementary School	600	441	0
50/68593-00-011	Veritas Elementary	95	804	0
50/68593-00-012	Weston Ranch High	0	0	567
50/68593-00-013	Manteca High Field High	0	0	0
50/68593-00-014	Great Valley Elementary Annex	525	0	0
50/68593-00-015	Weston Ranch High	0	0	458
50/68593-00-017	Mossdale Elementary	525	459	0
50/68593-00-018	Brockman (Stella) Elementary	450	0	0
50/68593-00-019	Weston Ranch High	0	0	270
50/68593-00-020 <sup>[2]</sup>	Ethal Allen Elementary	0	0	0
50/68593-00-021	Lathrop High School	0	0	1,566
50/68593-00-022	Walter E. Woodward Elementary (Withdrawn)	0	0	0
50/68593-00-023	Niel Hafley Elementary (Withdrawn)	0	0	0
50/68593-00-024	Shasta Elementary	125	0	0
50/68593-00-025	Lathrop Elementary	250	0	0
50/68593-00-026	Sequoia Elementary	150	26	0
50/68593-00-027	Manteca High <sup>[3]</sup>	0	0	0
50/68593-00-028	French Camp Elementary <sup>[4]</sup>	0	0	0
50/68593-00-029	New Haven Elementary <sup>[4]</sup>	0	0	0
50/68593-00-030	East Union High <sup>[4]</sup>	0	0	0
<b>Total</b>		<b>12,657</b>	<b>3,950</b>	<b>8,111</b>

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

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

<sup>[3]</sup> Application #50/68593-00-027 for Manteca High is currently under review with the OPSC. Therefore, the 270 (9-12) pupil grants requested are in the queue based on the date the application was received on 4/3/2019.

# Exhibit B

## Future Residential Development



**MANTECA UNIFIED SCHOOL DISTRICT  
FUTURE UNIT PROJECTION**

Study Area	Status	10/2023 - 10/2024			10/2024-10/2025			10/2025-10/2026			10/2026-10/2027			10/2027 - 10/2028			10/2028-10/2029			10/2029-10/2030			10/2030-10/2031			10/2031 - 10/2032			TOTAL
		SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	SFD	MFA	APT	
1A	Mitigated	158	0	0	138	0	0	97	0	0	72	0	0	72	0	0	72	0	0	72	0	0	72	0	0	72	0	0	825
8	Mitigated	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	
17	Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22A	Mitigated	24	0	0	24	0	0	24	0	0	24	0	0	24	0	0	24	0	0	57	0	0	57	0	0	57	0	0	315
23B	Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56A	Non-Mitigated	48	0	0	48	0	95	57	0	95	58	0	0	60	95	0	0	95	0	0	49	0	0	0	0	0	0	700	
123	Non-Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
124	Non-Mitigated	158	0	0	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	270	
125	Non-Mitigated	50	0	0	50	0	65	55	0	65	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	311	
141	Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
142	Non-Mitigated	0	0	66	0	0	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132	
190	Mitigated	48	0	0	48	0	0	48	0	0	48	0	0	96	0	0	96	0	0	96	0	0	100	0	0	71	0	0	651
216	Mitigated	24	0	0	24	0	0	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	
225	Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
281A	Mitigated	0	0	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96	
286	Mitigated	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	
289	Mitigated	0	0	0	0	0	0	0	0	0	0	0	72	0	0	72	0	0	63	0	0	29	0	0	0	0	0	236	
291	Mitigated	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	
332	Non-Mitigated	0	0	100	24	0	0	24	0	0	14	0	0	0	0	0	24	0	0	42	0	0	0	0	0	0	0	228	
337	Mitigated	72	0	0	74	0	0	54	0	0	60	0	0	54	0	0	54	0	0	136	0	0	96	0	0	125	0	0	725
342	Mitigated	40	0	0	70	0	0	82	0	0	83	0	0	96	0	0	77	0	0	72	0	0	48	0	0	68	0	0	636
345	Mitigated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total</b>		<b>698</b>	<b>0</b>	<b>262</b>	<b>612</b>	<b>0</b>	<b>226</b>	<b>475</b>	<b>0</b>	<b>160</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>474</b>	<b>95</b>	<b>0</b>	<b>419</b>	<b>95</b>	<b>0</b>	<b>538</b>	<b>49</b>	<b>0</b>	<b>402</b>	<b>0</b>	<b>0</b>	<b>393</b>	<b>0</b>	<b>0</b>	<b>5,281</b>
Mitigated		442	0	96	378	0	0	337	0	0	287	0	0	414	0	0	395	0	0	496	0	0	402	0	0	393	0	0	3,640
Non-Mitigated		256	0	166	234	0	226	136	0	160	98	0	0	60	95	0	24	95	0	42	49	0	0	0	0	0	0	0	1,641

Source: Student Population Projections Fall 2022 - Fall 2032 , Davis Demographics dated February 21, 2023

# Exhibit C

## Developer Fee Balance Analysis

**Manteca Unified School District  
Fund 25 Analysis**

Item	Amount
Fund 25 Balance (04/15/2024)	\$48,519,060
<b>Available Developer Fee Balance</b>	<b>\$48,519,060</b>

Current Projects	Total Budget	Amount Budgeted to Developer Fees <sup>1</sup>	Increased Capacity			
			K-6	7-8	9-12	Total
<i>Current Projects</i>						
McParland ES Modernization/Expansion	\$8,480,848.00	\$1,000,000.00	0	0	0	0
East Union HS Modernization/Expansion	\$17,869,085.00	\$70,764.79	0	0	108	108
Neil Hafley ES Modernization/Expansion	\$4,347,282.05	\$207,345.09	0	0	0	0
New Haven ES Modernization/Expansion	\$9,149,571.00	\$1,000,000.00	0	0	0	0
Nile Garden ES Modernization/Expansion	\$19,692,148.00	\$11,138,375.00	75	27	0	102
Manteca HS Modernization/Expansion	\$42,946,163.00	\$12,151,505.00	0	0	270	270
Lathrop HS Expansion	\$2,823,458.00	\$2,823,458.00	0	0	0	0
Joseph Widmer ES Resource Center	\$2,577,600.00	\$394,700.00	0	0	0	0
Lathrop ES Resource Center	\$1,063,100.00	\$400,000.00	0	0	0	0
Mossdale ES Resource Center	\$1,098,250.00	\$400,000.00	0	0	0	0
Sequoia ES Resource Center	\$686,500.00	\$686,500.00	0	0	0	0
Veritas ES Resource Center	\$2,605,300.00	\$1,456,300.00	0	0	0	0
Woodward ES Resource Center	\$779,300.00	\$520,000.00	0	0	0	0
Lincoln ES Resource Center	\$1,718,500.00	\$1,718,500.00	0	0	0	0
<i>Subtotal - Current Projects</i>	<i>\$115,837,105.05</i>	<i>\$33,967,447.88</i>	<i>75</i>	<i>27</i>	<i>378</i>	<i>480</i>
<i>Future Projects</i>						
Early Childhood Education Center (Lathrop)	\$31,500,000.00	\$27,040,689.75	0	0	0	0
Early Childhood Education Center (Manteca)	\$31,500,000.00	\$5,665,369.11	0	0	0	0
Lathrop Modular Classrooms	\$1,000,000.00	\$1,000,000.00	0	0	0	0
Annex/Expansion Capacity Growth South of 120	\$27,000,000.00	\$5,000,000.00	0	0	0	0
<i>Subtotal - Future Projects</i>	<i>\$91,000,000.00</i>	<i>\$38,706,058.86</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Total</b>	<b>\$206,837,105.05</b>	<b>\$72,673,506.74</b>	<b>75</b>	<b>27</b>	<b>378</b>	<b>480</b>

<sup>1</sup> Current budgets exceed 4/15/2024 balance. Shortfall to be covered by additional fee collections.

# Exhibit D

## Estimated School Facilities Cost

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

<b>100 - Site Cost</b>		<b>\$6,180,000</b>	<b>500 - Construction Costs</b>		<b>\$48,614,557</b>
Site Purchase Price	\$5,975,000		General Contractor	\$45,677,600	
Acres	23.90		Sq. Ft. Per Student	80	
Cost Per Acre	\$250,000		Cost Per Sq. Ft. <sup>1</sup>	\$571	
Special Studies	\$190,000		<i>(Includes Construction, Site Development, and General Site Development)</i>		
Appraisals	\$10,000		Low Voltage Construction (5%)	\$2,283,880	
Escrow/Title	\$5,000		Builders Risk Insurance	\$45,000	
			Owner Furnished Materials	\$150,000	
			Miscellaneous (Landscaping)	\$458,077	
<b>200 - District &amp; Agency costs</b>		<b>\$401,600</b>	<b>600 - Construction Support</b>		<b>\$950,146</b>
DSA Fees	\$111,600		Inspection	\$324,000	
CDE Fees	\$25,000		Materials Testing (1%)	\$486,146	
DTSC Fees	\$5,000		Survey Controls	\$50,000	
Legal Fees	\$0		Security	\$90,000	
Utility Agency Fees	\$250,000				
Air Quality District Fees	\$5,000		<b>700 - Furniture &amp; Equipment</b>		<b>\$1,410,000</b>
Misc (SWRCB)	\$5,000		F&E	\$1,200,000	
			Library Materials	\$160,000	
<b>300 - Professional Services</b>		<b>\$4,779,406</b>	Specialty	\$50,000	
Preconstruction Planning	\$50,000		<b>800 - Miscellaneous Project Costs</b>		<b>\$100,000</b>
Design and Engineering	\$4,604,406		Moving and Storage	\$75,000	
Project Design and Construction (10% Misc (Landscape)	\$4,567,760 \$36,646		Commissioning	\$25,000	
Specialty Consultant (LEED)	\$75,000				
Program/Project Management	\$35,000		<b>900 - Contingencies</b>		<b>\$3,283,880</b>
Community Outreach	\$15,000		Construction Contingency (5%)	\$2,283,880	
			Soft Cost Contingency	\$500,000	
<b>400 - Bid Costs</b>		<b>\$15,000</b>	Owner Contingency	\$500,000	
Reproduction	\$10,000				
Notices	\$2,500		<b>Total Estimated Cost</b>		<b>\$65,734,589</b>
Miscellaneous	\$2,500		<b>Total Estimated Cost (w/o Site Acquisition Costs)</b>		<b>\$59,554,589</b>
			<b>School Facility Capacity</b>		<b>1,000</b>
			<b>School Facility Cost Per Student</b>		<b>\$65,735</b>
			<b>School Facility Cost Per Student (w/o Site Acquisition Costs)</b>		<b>\$59,555</b>

<sup>1</sup> Construction costs were initially estimated in 2016 based on conversations with a construction manager familiar with the San Joaquin region and the experiences of surrounding school districts. In order to account for increases in material and labor costs the SAB Index last approved on January 24, 2024 has been applied.

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

<b>100 - Site Cost</b>		<b>\$12,807,000</b>	<b>500 - Construction Costs</b>		<b>\$150,932,461</b>
Site Purchase Price		\$12,500,000	General Contractor		\$138,895,688
Acres	50.00		Sq. Ft. Per Student	125	
Cost Per Acre	\$250,000		Cost Per Sq. Ft. <sup>1</sup>	\$601	
Special Studies		\$280,000	<i>(Includes Construction, Site Development, and General Site Development)</i>		
Appraisals		\$15,000	Stadium and Track		\$4,000,000
Escrow/Title		\$12,000	Low Voltage Construction (5%)		\$6,944,784
			Builders Risk Insurance		\$60,000
<b>200 - District &amp; Agency costs</b>			Owner Furnished Materials		\$250,000
DSA Fees		\$278,438	Miscellaneous (Landscaping)		\$781,989
CDE Fees		\$50,000			
DTSC Fees		\$10,000	<b>600 - Construction Support</b>		<b>\$1,009,375</b>
Legal Fees		\$0	Inspection		\$480,000
Utility Agency Fees		\$250,000	Materials Testing		\$309,375
Air Quality District Fees		\$10,000	Survey Controls		\$100,000
Misc (SWRCB)		\$10,000	Security		\$120,000
			<b>700 - Furniture &amp; Equipment</b>		<b>\$3,152,500</b>
<b>300 - Professional Services</b>			F&E		\$2,812,500
Preconstruction Planning		\$100,000	Library Materials		\$240,000
Design and Engineering		\$8,396,300	Specialty		\$100,000
Project Design and Construction (6%)	\$8,333,741		<b>800 - Miscellaneous Project Costs</b>		<b>\$125,000</b>
Misc (Landscape)	\$62,559		Moving and Storage		\$75,000
Specialty Consultant (LEED)		\$125,000	Commissioning		\$50,000
Program/Project Management		\$35,000			
Community Outreach		\$25,000	<b>900 - Contingencies</b>		<b>\$7,944,784</b>
			Construction Contingency (5%)		\$6,944,784
<b>400 - Bid Costs</b>			Soft Cost Contingency		\$500,000
Reproduction		\$20,000	Owner Contingency		\$500,000
Notices		\$5,000			
Miscellaneous		\$5,000	<b>Total Estimated Cost</b>		<b>\$185,290,859</b>
			<b>Total Estimated Cost (w/o Site Acquisition Costs)</b>		<b>\$172,483,859</b>
			<b>School Facility Capacity</b>		<b>1,850</b>
			<b>School Facility Cost Per Student</b>		<b>\$100,157</b>
			<b>School Facility Cost Per Student (w/o Site Acquisition Costs)</b>		<b>\$93,235</b>

<sup>1</sup> Construction costs were initially estimated in 2016 based on conversations with a construction manager familiar with the San Joaquin region and the experiences of surrounding school districts. In order to account for increases in material and labor costs the SAB Index last approved on January 24, 2024 has been applied.