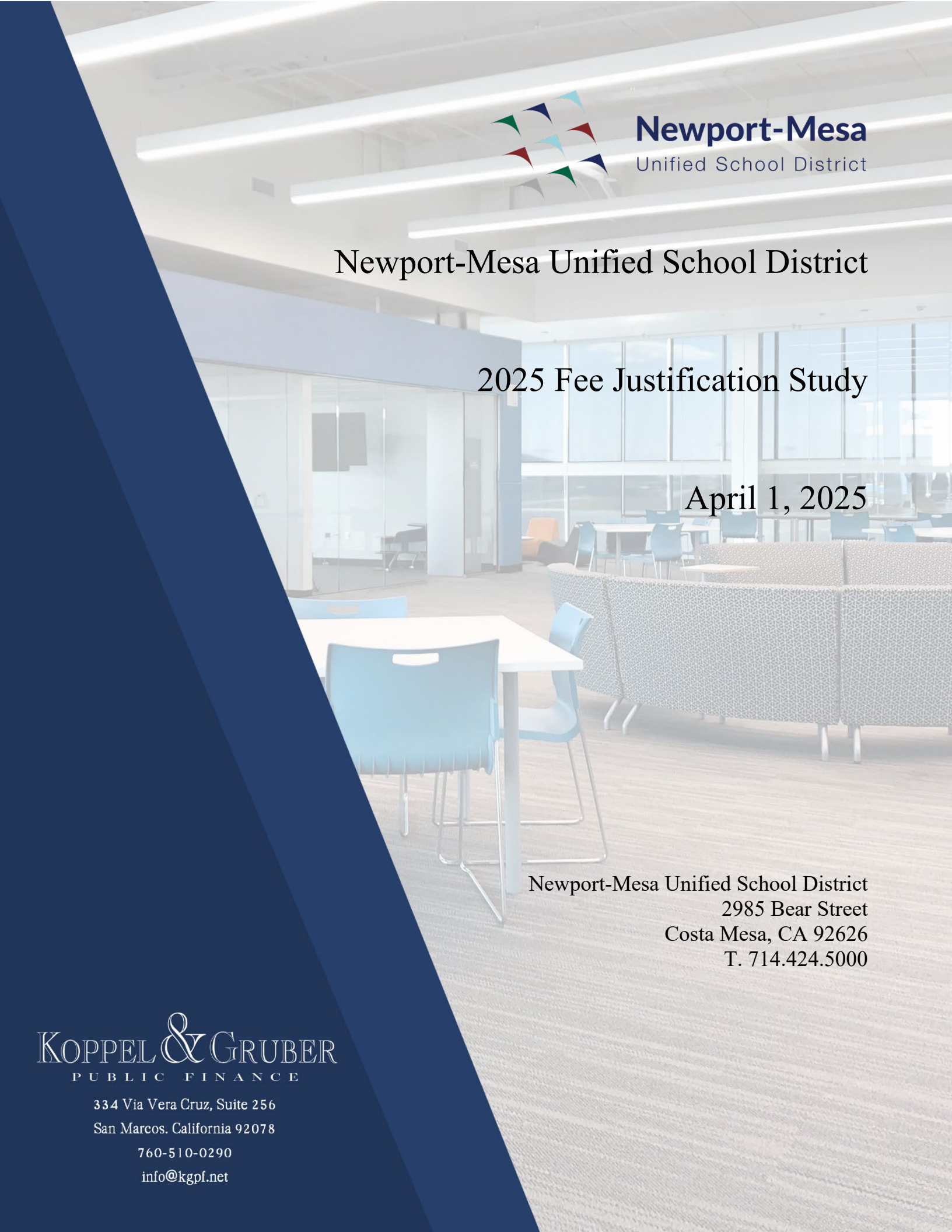


Newport-Mesa
Unified School District

Newport-Mesa Unified School District

2025 Fee Justification Study

April 1, 2025

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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 Newport-Mesa Unified 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 cities of Costa Mesa and Newport Beach ("Cities") and portions of unincorporated Orange County ("County") and provides education for transitional kindergarten (TK) through twelfth (12th) grade. Based on the findings presented in this Study, the School District is justified in collecting the maximum residential and commercial/industrial School Fees of $5.17 and $0.84, respectively[1]. 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 393 new students over the next ten (10) years. An analysis of the School District's existing permanent facilities capacity and enrollment demonstrates the projected student enrollment supports the need for expansion, 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
$7.79	**$5.17**

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

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is greater than the current maximum authorized residential School Fee, which is $5.17 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees at the legal maximum rate, which is currently $5.17 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 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 equal to or exceed $0.84 per square foot, the maximum authorized School Fee per square foot applicable to new commercial/industrial development, except for Rental Self-Storage where a School Fee of $0.09 per square foot is justified ("Applicable Commercial/Industrial School Fees"). Therefore, except for Rental Self-Storage development, 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 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	$3.97	**$0.84**
Community Shopping Center	$2.16	**$0.84**
Neighborhood Shopping Center	$3.93	**$0.84**
Industrial Business Parks	$4.94	**$0.84**
Industrial Parks/Warehousing/Manufacturing	$1.89	**$0.84**
Rental Self-Storage	$0.09	**$0.09**
Research & Development	$4.28	**$0.84**
Hospitality (Lodging)	$1.59	**$0.84**
Commercial Offices (Standard)	$6.73	**$0.84**
Commercial Offices (Large High Rise)	$6.38	**$0.84**
Corporate Offices	$3.77	**$0.84**
Medical Offices	$6.00	**$0.84**

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. Per SB 50, the payment of school fees "shall be the exclusive methods of considering and mitigating impacts on school facilities" under the California Environmental Quality Act ("CEQA").

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.

On November 5, 2024, California voters passed Proposition 2 which authorized the issuance of $10 billion in State bonds for repair, upgrade, and construction of facilities at K–12 public schools (including charter schools), community colleges, and career technical education programs, including for improvement of health and safety conditions and classroom upgrades.

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 twenty-two (22) elementary schools serving all or portions of grades transitional kindergarten (TK) through six (6), two (2) middle school sites serving grades seven (7) through eight (8), three (3) middle and high school sites serving grades seven (7) through twelve (12), and four (4) high schools serving grades nine (9) through twelve (12). Based on the 2024 Facilities Master Plan (as more fully defined in Section II.C herein), these facilities have a capacity to accommodate 27,818 students. Facilities serving grades TK through 6 are categorized as Elementary School and facilities serving grades 7 through 12 are categorized as Middle and High School. Appendix "B" provides a calculation of the updated facility capacity.

Based on Student Enrollment Data as of October 2024, the student enrollment of the School District is 17,082 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 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 2024)	Available/ (Deficit) Capacity
Elementary School (TK-6)	15,127	8,705	6,422
Middle and High School (7-12)	12,691	8,377	4,314
Total	**27,818**	**17,082**	**10,736**

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

To estimate the number of students generated by new housing, school districts must calculate the projected total amount of new housing expected to be built within the school district. The number of new dwelling units projected to be occupied over the next ten (10) years was taken from the Analysis of Enrollment Projections, prepared for the School District by PowerSchool and submitted to the School District on January 9, 2025 ("2025 Enrollment Projections"). Based on the information in the 2025 Enrollment Projections, it is estimated the School District could experience the development of an estimated 2,696 residential units over the next ten (10) years ("Projected Units").

The types of residential units[2] considered in this Study include:

(i) **Single family detached ("SFD")** – dwelling units with no common walls and assigned an individual and separate assessor's parcel;

(ii) **Single family attached ("SFA")** – dwelling units sharing a common wall with each unit being on a separate and unique assessor's parcel (e.g. townhouses, condominiums, etc.);

(iii) **Multi-family units ("MF")** – dwelling units which share a single assessor's parcel and share a common wall (e.g. apartments, duplexes, etc.).

It should be noted that Mobile homes are not included in this analysis.[3] The estimated total Projected Units in the School District are summarized by residential category in Table 2.

TABLE 2
Projected Units by Residential Category

Residential Category	Projected Units
Single-Family Detached (SFD)	0
Single-Family Attached (SFA)	1,413
Multi-Family Units (MF)	1,283
Total	**2,696**

[2] Accessory Dwelling Units (ADUs) or Junior ADUs are independent, separate residential dwelling units located on the same parcel as an existing or proposed primary residential dwelling (Gov. Code, § 66313). 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.

[3] 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.

2. Student Generation Rates

In order to calculate student generation rates ("SGRs"), Koppel & Gruber Public Finance ("K&G Public Finance") first obtained property data from the County Assessor's Office. Parcels in the data file were classified by unit type (SFD, SFA and MF). Due to the County data missing certain unit counts, K&G Public Finance compiled unit counts based on information from data from the US Census Bureau[4] resulting in a total of 37,991 SFDs, 11,797 SFAs and 36,782 MFs within the School District.

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 2024. 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
Student Generation Rates

School Level	SFD Units	SFA Units	MF Units
Elementary School	0.1134	0.0577	0.0944
Middle and High School	0.1050	0.0470	0.0961
Total	**0.2184**	**0.1047**	**0.1905**

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. A total of 393 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	Total Projected Students
Elementary School	203
Middle and High School	189
TOTAL	**392**

[4] 2023 American Community Survey 5-Year Estimates; DP04-Selected Housing

4. Projected Unhoused Students

As shown in Table 1, facilities capacity exceeds enrollment across all school levels based on current student enrollment and existing capacity at the School District. While these findings indicate the School District's collective capacity is available to accommodate projected students from new development over the course of the planning period, the analysis doesn't consider the following:

i. The condition and adequacy of the existing capacity, or the service and educational goals of the School District. 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. Certain existing facilities reflected in Table 1 will require refurbishment, upgrade, and/or replacement for their long-term and useful life, or other capital improvements to achieve program goals of the School District.

ii. The availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected. Major residential development projects are planned throughout multiple areas of the School District, which may result in projected student enrollment disproportionately impacting the school facilities in proximity to the locations of those development projections.

iii. Service and educational goals of the School District.

Given the realistic school facilities needs required to meet the service and educational goals of the School District, for the purposes of this Study projected student enrollment from Projected Units ("Projected Student Enrollment") as identified in Table 4, has not been adjusted by available capacity shown in Table 1 and student enrollment attributable to new housing that requires a seat (facilities) ("Projected Unhoused Students") is equal to Projected Student Enrollment. Table 5 shows the number of Projected Unhoused Students at each school level.

TABLE 5
Projected Unhoused Students

School Level	Total Projected Students	Available Seat Adjustment	Projected Unhoused Students
Elementary School	203	0	203
Middle and High School	189	0	189
Total	**392**	**0**	**392**

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.[5,6]

The School District prepared their 2024 Facilities Master Plan that identifies and describes the School District's facilities and certain facilities improvement needs and the preliminary cost estimates for the identified projects. The 2024 Facilities Master Plan estimates the costs of the facilities and technological improvement projects described therein to be approximately $2,241,992,808 in 2024 dollars (consists of $1,815,739,716 in construction costs, plus an estimated escalation of 4% and 6% contingency). As outlined in the 2024 Facilities Master Plan, replacement or expansion of facilities at the School District's existing sites are planned to accommodate student enrollment rather than the acquisition and development of additional school sites.

Revenues from the imposition of the Applicable School Fees are intended to help bridge the funding gap between the estimated facilities costs of the projects and monies available from general obligation bond proceeds, State funding or other sources.

The facilities improvement needs described in the 2024 Facilities Master Plan demonstrate capital improvement projects are necessary for the long-term use and adequate housing of student enrollment at the School District's existing facilities and to meet the educational goals of the School District. Student enrollment as a result of new development contributes to the demand for the proposed capital improvements, and without implementation of the capital improvement projects, adequate facilities do not exist within the School District to house student enrollment as a result of new development.

2. Estimated Cost Per Seat/Student

The estimated costs of the School District's facilities needs were used to determine a per seat/student cost. This calculation is shown in Appendix "E" of this Study. Table 6 shows the estimated Cost per Student by school level.

TABLE 6
Estimated Facilities Costs Per Seat/Student

School Level	Facilities Cost Impact per Seat/Student
Elementary School	$80,432
Middle and High School	$80,789

[5] See also Shapell Industries, Inc. v. Governing Board (1991) 1 Cal. App. 4th 218.

[6] In addition, the SAB adopted a report on January 26, 1994 in accordance with SB 1612 requiring approximately four (4) square feet of central administrative and support facilities for every student.

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 Facilities Cost Impact

School Level	Facilities Cost Impact Per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Projected Units
Elementary School	$80,432	203	$16,327,696
Middle and High School	$80,789	189	$15,269,121
Total			**$31,596,817**

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
$31,596,817	2,696	**$11,720**

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 planned residential developments within the Planning Agencies.

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
$11,720	1,505	**$7.79**

The school facilities impact per residential square foot determined in Table 9 is greater than the current maximum authorized residential School Fees of $5.17 per square foot; therefore, the School District is justified in levying up to but not exceeding the maximum authorized amount for residential construction and reconstruction.

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 data[7], there are approximately 1.21 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 10 by 1.21 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 data[8], it is estimated that approximately 43.0% of employees both live and work within the School District. Multiplying the Total Household Impact by 43.0% 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	1.0040
Community Shopping Center	0.5454
Neighborhood Shopping Center	0.9945
Industrial Business Parks	1.2493
Industrial Parks/Warehousing/Manufacturing	0.4788
Rental Self-Storage	0.0229
Research & Development	1.0806
Hospitality(Lodging)	0.4025
Commercial Offices (Standard)	1.7021
Commercial Offices (Large High Rise)	1.6149
Corporate Offices	0.9541
Medical Offices	1.5158

[7] 2023 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).
[8] 2023 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 determination of blended student generation rates is shown in Appendix "D". The result of this calculation is shown in Table 12.

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

Commercial/Industrial Category	Elementary School Student Generation	Middle and High School Student Generation	Total Student Generation
Banks	0.0755	0.0707	0.1462
Community Shopping Center	0.0410	0.0384	0.0794
Neighborhood Shopping Center	0.0748	0.0700	0.1448
Industrial Business Parks	0.0939	0.0880	0.1819
Industrial Parks/Warehousing/Manufacturing	0.0360	0.0337	0.0697
Rental Self-Storage	0.0017	0.0016	0.0033
Research & Development	0.0813	0.0761	0.1574
Hospitality (Lodging)	0.0303	0.0283	0.0586
Commercial Offices (Standard)	0.1280	0.1198	0.2478
Commercial Offices (Large High Rise)	0.1214	0.1137	0.2351
Corporate Offices	0.0717	0.0672	0.1389
Medical Offices	0.1140	0.1067	0.2207

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 12, 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 13 by commercial/industrial development category.

TABLE 13
School Facilities Costs per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Impact	Middle and High School Impact	Total Cost Impact
Banks	$6,073	$5,712	$11,784
Community Shopping Center	$3,298	$3,102	$6,400
Neighborhood Shopping Center	$6,016	$5,655	$11,672
Industrial Business Parks	$7,553	$7,109	$14,662
Industrial Parks/Warehousing/Manufacturing	$2,896	$2,723	$5,618
Rental Self-Storage	$137	$129	$266
Research & Development	$6,539	$6,148	$12,687
Hospitality (Lodging)	$2,437	$2,286	$4,723
Commercial Offices (Standard)	$10,295	$9,679	$19,974
Commercial Offices (Large High Rise)	$9,764	$9,186	$18,950
Corporate Offices	$5,767	$5,429	$11,196
Medical Offices	$9,169	$8,620	$17,789

2. Residential Fee Offsets

The total cost impacts determined in Table 13 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 13.

The residential fee offsets are first calculated by using the Applicable Residential School Fee of $5.17 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 1,505 square feet. This calculation provides the average residential revenues from a residential unit of $7,781 ($5.17 x 1,505). 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 14.

TABLE 14
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	1.0040	$7,812
Community Shopping Center	0.5454	$4,244
Neighborhood Shopping Center	0.9945	$7,738
Industrial Business Parks	1.2493	$9,721
Industrial Parks/Warehousing/Manufacturing	0.4788	$3,726
Rental Self-Storage	0.0229	$178
Research & Development	1.0806	$8,408
Hospitality (Lodging)	0.4025	$3,132
Commercial Offices (Standard)	1.7021	$13,244
Commercial Offices (Large High Rise)	1.6149	$12,566
Corporate Offices	0.9541	$7,424
Medical Offices	1.5158	$11,794

3. Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 14 from the total school facilities costs listed in Table 13 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 15.

TABLE 15
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	$11,784	$7,812	$3,972
Community Shopping Center	$6,400	$4,244	$2,156
Neighborhood Shopping Center	$11,672	$7,738	$3,934
Industrial Business Parks	$14,662	$9,721	$4,941
Industrial Parks/Warehousing/Manufacturing	$5,618	$3,726	$1,892
Rental Self-Storage	$266	$178	$88
Research & Development	$12,687	$8,408	$4,279
Hospitality (Lodging)	$4,723	$3,132	$1,591
Commercial Offices (Standard)	$19,974	$13,244	$6,730
Commercial Offices (Large High Rise)	$18,950	$12,566	$6,384
Corporate Offices	$11,196	$7,424	$3,772
Medical Offices	$17,789	$11,794	$5,995

The Net School Facilities Costs determined in Table 15 were then divided by 1,000[9] to provide the cost impact on a square foot basis. These cost impacts are listed in Table 16.

TABLE 16
Net School Facilities Cost Impacts Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	**$3.97**
Community Shopping Center	**$2.16**
Neighborhood Shopping Center	**$3.93**
Industrial Business Parks	**$4.94**
Industrial Parks/ Warehousing/Manufacturing	**$1.89**
Rental Self-Storage	**$0.09**
Research & Development	**$4.28**
Hospitality (Lodging)	**$1.59**
Commercial Offices (Standard)	**$6.73**
Commercial Offices (Large High Rise)	**$6.38**
Corporate Offices	**$3.77**
Medical Offices	**$6.00**

The net school facilities cost impacts per commercial/industrial square foot of assessable space shown in Table 16 are equal to or exceed the maximum authorized statutory school fee for commercial/industrial development of $0.84 per square foot, except for the category of Rental Self-Storage Therefore, the School District is justified in levying school fees on commercial/industrial in amount up to but not exceeding the maximum authorized statutory fee, or the net cost impacts determined for the category Rental Self-Storage.

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

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

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 at the current commercial/industrial rate of $0.84 per square foot as justified herein. 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, and to maintain existing levels of service due to increased demand on the school facilities. 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, and to maintain existing levels of service due to increased demand on the school facilities as a result of new development within the School District's boundaries;

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 or to house students during construction, reconstruction, or refurbishment of school facilities;

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;

vii. Reimbursement for School District expenditures previously made on school facilities necessitated by development (including, without limitation, COP repayment installments and interest);

viii. Any other indirect and support services, and school-related considerations relating to the School District's ability to accommodate enrollment growth generated from new development, such as costs connected with the establishment of the fee and the required reportings and findings, as permitted by law.

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, future residential and commercial/industrial development will cause new families to move into and/or work within the School District's boundaries, and consequently, will generate additional students in the School District. As further described in this Study, adequate school facilities do not exist to accommodate these students, and capital improvements, including refurbishment and expansion projects, and construction of supporting facilities that are necessary to maintain a level of service commensurate with that presently existing district-wide, are necessary for the long-term use to adequately house the existing student population and future enrollment from new housing and commercial/industrial development within the School District's boundaries. Future development therefore creates a need for additional or expanded school facilities, as well as a need to refurbish existing school facilities due to such increased demand on these facilities, in addition to the other purposes identified above, to maintain existing levels of service. There is a reasonable relationship

between the School Fees for residential and commercial/industrial development justified herein and the purposes for which they will be expended (as described above), in that the students that are generated by residential and commercial/industrial development will be accommodated by the school facilities for which the School Fees are expended. The School Fees justified herein do not exceed the cost of accommodating students generated by development. Rather, the School Fees only partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

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 $5.17 per square foot of residential development is justified as the fee is equal to or below 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 $0.84 per square foot of commercial/industrial development is justified as the fee is equal to or below the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development, except for Rental Self-Storage where a School Fee of $0.09 per square foot is justified.

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.
Shopping Center	Broadly include regional, community and neighborhood shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales.
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
Capacity Detail by Site

School Level	Site Name	Existing Student Capacity
Elementary School (TK-6)	Adams Elementary	685
	Andersen Elementary	550
	California Elementary	486
	College Park Elementary	690
	Davis Magnet Elementary	870
	Eastbluff Elementary	367
	Harbor View Elementary	671
	Kaiser Elementary	938
	Killybrooke Elementary	545
	Lincoln Elementary	908
	Mariners Elementary	834
	Newport Elementary	674
	Newport Coast Elementary	696
	Newport Heights Elementary	683
	Paularino Elementary	640
	Pomona Elementary	676
	Rea Elementary	900
	Sonora Elementary	675
	Victoria Elementary	497
	Whittier Elementary	820
	Wilson Elementary	785
	Woodland Elementary	537
	Elementary School Totals	**15,127**
Middle and High School (7-12)	Back Bay High School	214
	Corona del Mar Middle and High School	2,741
	Costa Mesa Middle and High School	2,170
	Ensign Intermediate School	1,276
	Estancia High School	2,165
	Monte Vista High School	214
	Newport Harbor High School	2,616
	TeWinkle Middle School	1,295
	Middle and High School Totals	**12,691**
Total		**27,818**

Source: 2024 Facilities Master Plan

TABLE B-2
Capacity Summary by School Level

School Level	Existing Student Capacity
Elementary School	15,127
Middle and High School	12,691
Grand Total	**27,818**

APPENDIX C
ENROLLMENT SUMMARY

School Name	Elementary School							Middle School		High School				Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
Adams Elementary	63	42	39	42	39	38	46	--	--	--	--	--	--	309
Andersen Elementary	68	51	53	48	44	45	39	--	--	--	--	--	--	348
Back Bay High School	--	--	--	--	--	--	--	--	--	3	2	43	38	86
California Elementary	76	45	55	45	38	53	52	--	--	--	--	--	--	364
College Park Elementary	97	59	45	80	54	68	64	--	--	--	--	--	--	467
Corona del Mar Middle and High School	--	--	--	--	--	--	--	301	321	373	354	355	366	2,070
Costa Mesa Middle and High School	--	--	--	--	--	--	--	284	283	290	262	264	292	1,675
Davis Magnet Elementary	93	73	79	78	79	84	80	--	--	--	--	--	--	566
Early College High School	--	--	--	--	--	--	--	--	--	33	48	41	51	173
Eastbluff Elementary	52	53	50	50	53	49	50	--	--	--	--	--	--	357
Ensign Intermediate School	--	--	--	--	--	--	--	422	436	--	--	--	--	858
Estancia High School	--	--	--	--	--	--	--	2	--	215	238	241	257	953
Harbor View Elementary	80	46	48	44	36	42	45	--	--	--	--	--	--	341
Kaiser Elementary	--	--	--	134	122	144	133	--	--	--	--	--	--	533
Killybrooke Elementary	90	62	63	59	66	50	64	--	--	--	--	--	--	454
Lincoln Elementary	52	49	40	42	45	48	46	--	--	--	--	--	--	322
Mariners Elementary	95	64	92	75	97	68	75	--	--	--	--	--	--	566
Monte Vista High School	--	--	--	--	--	--	--	3	4	9	8	9	7	40
Newport Coast Elementary	79	48	61	55	70	49	59	--	--	--	--	--	--	421
Newport Elementary	55	54	42	42	44	43	52	--	--	--	--	--	--	332
Newport Harbor High School	--	--	--	--	--	--	--	--	--	485	507	527	518	2,037
Newport Heights Elementary	97	72	71	62	65	67	57	--	--	--	--	--	--	491
Paularino Elementary	72	57	49	44	48	39	45	--	--	--	--	--	--	354
Pomona Elementary	44	36	38	33	38	41	28	--	--	--	--	--	--	258
Rea Elementary	61	55	50	40	42	43	49	--	--	--	--	--	--	340
Sonora Elementary	71	46	51	46	53	43	50	--	--	--	--	--	--	360
TeWinkle Middle School	--	--	--	--	--	--	--	232	253	--	--	--	--	485
Victoria Elementary	54	32	33	52	30	40	54	--	--	--	--	--	--	295
Whittier Elementary	76	44	60	56	75	60	68	--	--	--	--	--	--	439
Wilson Elementary	52	42	42	41	44	46	42	--	--	--	--	--	--	309
Woodland Elementary	210	127	142	--	--	--	--	--	--	--	--	--	--	479
Total	**1,637**	**1,157**	**1,203**	**1,168**	**1,182**	**1,160**	**1,198**	**1,244**	**1,297**	**1,408**	**1,419**	**1,480**	**1,529**	**17,082**
Total By School Level							**8,705**						**8,377**	**17,082**

Source: School District

APPENDIX D
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 2024.

The student enrollment address information was matched to the address (situs) information from the property characteristic/GIS 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	SFA Units	MF Units
Elementary School	0.1134	0.0577	0.0944
Middle and High School	0.1050	0.0470	0.0961
Total	**0.2184**	**0.1047**	**0.1905**

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

School Level	Students Matched	SFD Units[1]	SGR by School Level
Elementary School	4,309	37,991	0.1134
Middle and High School	3,990	37,991	0.1050
Total	**8,299**	**NA**	**0.2184**

[1] 2023 American Community Survey 5-Year Estimates; DP04 – Selected Housing

TABLE D-3
Single Family Attached (SFA) Student Generation Rates

School Level	Students Matched	SFA Units[1]	SGR by School Level
Elementary School	681	11,797	0.0577
Middle and High School	554	11,797	0.0470
Total	**1,235**	**NA**	**0.1047**

[1] 2023 American Community Survey 5-Year Estimates; DP04 – Selected Housing

TABLE D-4
Multi-Family (MF) Student Generation Rates

School Level	Students Matched	MF Units[1]	SGR by School Level
Elementary School	3,472	36,782	0.0944
Middle and High School	3,536	36,782	0.0961
Total	**7,008**	**NA**	**0.1905**

[1] 2023 American Community Survey 5-Year Estimates; DP04 – Selected Housing

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-5.

TABLE D-5
Allocation of Projected Units by Residential Category

Residential Category	Projected Units	Percentage Allocation
SFD	0	0.00%
SFA	1,413	52.41%
MF	1,283	47.59%
Total	**2,696**	**100.00%**

The Blended Student Generation Rates were determined by applying the percentage allocations in Table D-5 by the Student Generation Rates shown in Table D-1, the results of which are shown in Table D-6.

TABLE D-6
Blended Student Generation Rates

School Level	Blended Student Generation Rate
Elementary School	0.0752
Middle and High School	0.0704
Total	**0.1456**

APPENDIX E
ESTIMATED SCHOOL FACILITIES COSTS

TABLE E-1
Estimated Facilities Costs

School Site	Hard Costs	Soft Costs	Escalation[1]	Contingency[1]	Total Estimated Facilities Costs
Elementary Schools:					
Adams Elementary	$28,182,700	$9,600,798	$6,105,864	$2,633,362	$46,522,724
Andersen Elementary	$24,745,500	$8,429,872	$5,361,184	$2,312,193	$40,848,749
California Elementary	$27,595,300	$9,400,693	$5,978,602	$2,578,476	$45,553,071
College Park Elementary	$34,961,500	$11,910,083	$7,574,510	$3,266,766	$57,712,859
Davis Magnet Elementary	$53,957,200	$18,381,212	$11,689,984	$5,041,704	$89,070,100
Eastbluff Elementary	$34,055,100	$11,601,306	$7,378,136	$3,182,073	$56,216,615
Harbor View Elementary	$25,732,800	$8,766,208	$5,575,086	$2,404,446	$42,478,540
Kaiser Elementary	$32,808,400	$11,176,602	$7,108,035	$3,065,582	$54,158,619
Killybrooke Elementary	$30,034,000	$10,231,467	$6,506,953	$2,806,345	$49,578,765
Lincoln Elementary	$29,106,100	$9,915,366	$6,305,921	$2,719,643	$48,047,030
Lindbergh Elementary	$21,592,400	$7,355,728	$4,678,056	$2,017,571	$35,643,755
Mariners Elementary	$31,502,800	$10,731,832	$6,825,173	$2,943,588	$52,003,393
Newport Coast Elementary	$12,955,300	$4,413,389	$2,806,803	$1,210,530	$21,386,022
Newport Elementary	$22,645,000	$8,485,153	$7,659,118	$5,818,391	$44,607,662
Newport Heights Elementary	$30,692,100	$10,455,657	$6,649,533	$2,867,837	$50,665,127
Paularino Elementary	$29,145,700	$9,928,856	$6,314,500	$2,723,343	$48,112,399
Pomona Elementary	$31,444,500	$10,711,972	$6,812,542	$2,938,141	$51,907,155
Presidio Elementary	$9,125,000	$3,108,548	$1,976,958	$852,630	$15,063,136
Rea Elementary	$58,531,000	$19,939,335	$12,680,911	$5,469,075	$96,620,321
Sonora Elementary	$27,537,500	$9,381,002	$5,966,079	$2,573,075	$45,457,656
Victoria Elementary	$34,182,700	$11,644,775	$7,405,781	$3,193,995	$56,427,251
Whittier Elementary	$34,903,700	$11,890,393	$7,561,988	$3,261,365	$57,617,446
Wilson Elementary	$31,571,800	$10,755,338	$6,840,122	$2,950,036	$52,117,296
Woodland Elementary	$25,841,900	$8,803,374	$5,598,723	$2,414,640	$42,658,637
Middle and High Schools:					
Back Bay and Monte Vista High Schools	$25,349,800	$8,635,734	$5,492,108	$2,368,659	$41,846,301
Corona del Mar Middle and High School	$103,655,000	$35,311,404	$22,457,157	$9,685,414	$171,108,975
Costa Mesa Middle and High School	$112,633,500	$38,370,045	$24,402,375	$10,524,355	$185,930,275
Early College High School	$16,606,500	$5,657,217	$3,597,846	$1,551,694	$27,413,257
Ensign Intermediate School	$53,431,200	$18,202,023	$11,576,025	$4,992,555	$88,201,803
Estancia High School	$121,302,250	$41,323,166	$26,280,485	$11,334,354	$200,240,255
Newport Harbor High School	$129,765,300	$44,206,212	$28,114,029	$12,125,132	$214,210,673
TeWinkle Middle School	$50,114,300	$17,072,078	$10,857,409	$4,682,627	$82,726,414
District-Wide:					
Harper Assessment Center	$18,076,900	$6,158,128	$3,916,413	$1,689,086	$29,840,527
Total	**$1,353,784,750**	**$461,954,966**	**$296,054,409**	**$130,198,683**	**$2,241,992,808**

[1] Escalation is estimated at 4% annually throughout the life of the construction project. Contingency is estimated at 6%.

Source: 2024 Facilities Master Plan

TABLE E-2
Estimated Facilities Costs per Seat/Student

Description	Elementary School	Middle and High School	Total
New Construction/Replacement Hard Costs	$722,850,000	$612,857,850	$1,335,707,850
New Construction/Replacement Soft Costs	$247,018,959	$208,777,879	$455,796,838
Escalation	$159,360,562	$132,777,434	$292,137,996
Contingency	$71,244,807	$57,264,790	$128,509,597
District-Wide Allocation	$16,226,819	$13,613,708	$29,840,527
Total Estimated Facilities Costs	**$1,216,701,147**	**$1,025,291,661**	**$2,241,992,808**
Capacity	15,127	12,691	27,818
Total Cost per Seat/Student	**$80,432**	**$80,789**	**$80,595**

[1] Escalation is estimated at 4% annually throughout the life of the construction project. Contingency is estimated at 6%.
Source: 2024 Facilities Master Plan