



School Facilities Fee Justification Report

*Prepared Pursuant to
Government Code Section 66001*

March 17, 2026

Westside Union School District

2026/2027



A division of California Financial Services

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Exhibit A: SCAG Housing Projections

Exhibit B: State Allocation Board Form 50-02 and State Funded Projects

Exhibit C: Estimated School Facilities Cost

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 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 providing 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 of 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.

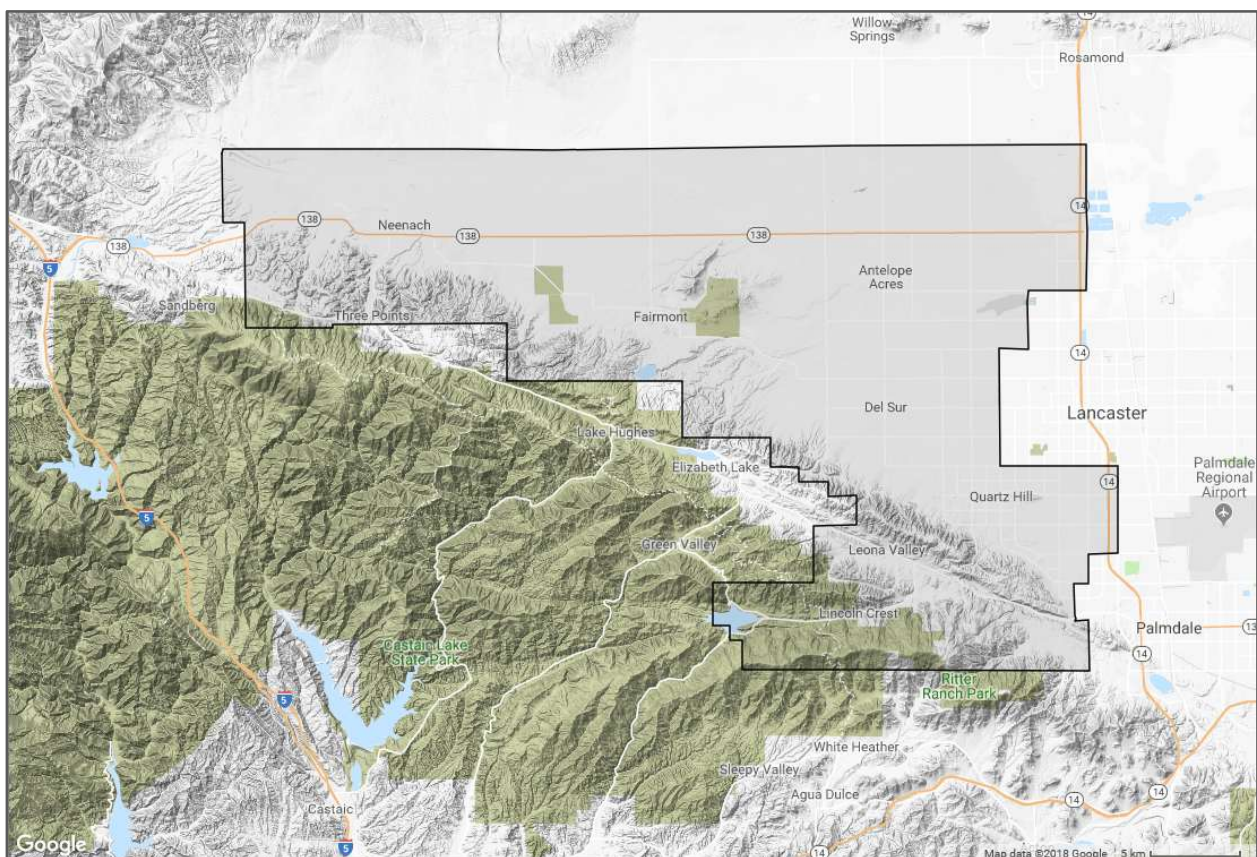
The purpose of this School Facilities Fee Justification Report (the "Report") is to provide the information necessary to satisfy these requirements for the imposition of School Fees, pursuant to AB 2926, by the Westside Union School District (the "District").

II. The School District

The District encompasses 346 square miles located in north Los Angeles County and serves the communities of West Lancaster, Quartz Hill, West Palmdale, and Leona Valley. The District provides education for Transitional Kindergarten (“TK”) through 8th grade.

The District has a student population of approximately 9,000.

Boundary Map



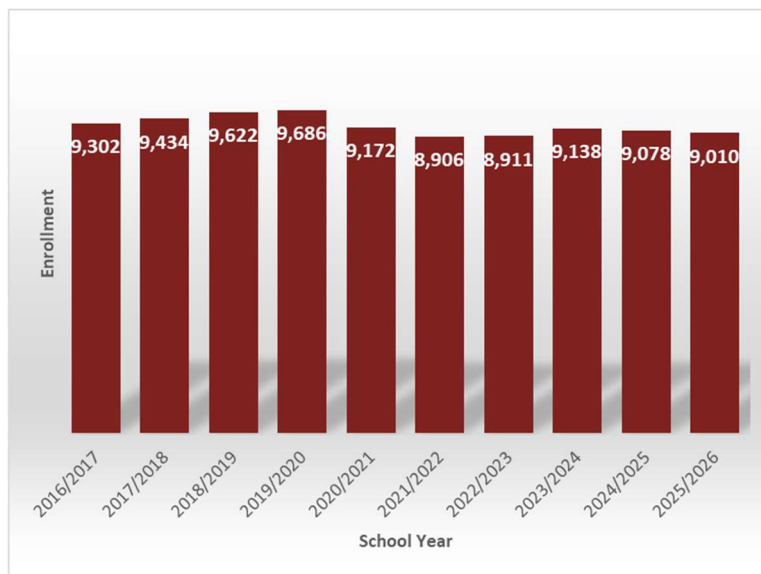
III. District Facilities Needs

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 (10) years. Over the past ten (10) years the District has experienced enrollment growth. However, in the school years ending in 2021 and 2022 the District saw a significant decrease in enrollment. This decrease is likely a result of COVID 19 mitigation measures and is not expected to change the overall enrollment trend for the District. Based on the amount of expected residential development, the District expects enrollment to continue to increase in the future. Chart 1 shows the historical enrollment during this period.

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 Southern California Association of Governments (“SCAG”) provided estimated housing units existing in 2026 and to exist in 2050 based on their 2024 Connect SoCal Regional Transportation Plan. *KeyAnalytics* estimated the amount of housing units within the Districts boundaries using the SCAG GIS mapping system. SCAG estimates that approximately 8,435 additional residential units are expected to be constructed within the boundaries of the District through calendar year 2050 (“Future Units”). A more detailed breakdown is included in Exhibit A.

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, or hotel/motel). The actual impacts of the planned residential project (taken from Table 6) 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 the District and dividing it by the total number of units within the District’s boundaries, obtained from the SCAG. Table 1 outlines the results of this analysis.

Table 1
Student Generation Factors

School Level	Students	Units	Student Generation Factors
Elementary School (Grades TK-6)	6,953	25,875	0.2687
Middle School (Grades 7-8)	2,057	25,875	0.0795
Total	9,010	NA	0.3482

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 2,937 students. Table 2 outlines this calculation.

**Table 2
Projected Enrollment**

School Level	Future Units	Student Generation Factor	Students Generated
Elementary School (Grades TK-6)	8,435	0.2687	2,267
Middle School (Grades 7-8)	8,435	0.0795	671
Total		0.3482	2,937

B. Capacity of District Facilities

The District currently operates 12 campuses serving students TK through 8th grade. To establish the capacity of the District’s facilities, this Report utilizes the District’s baseline capacity established with the SAB and makes adjustments for subsequent construction projects funded by the State.

The current capacity of the District’s facilities, as determined pursuant to Education Code Section 17071.25 is 8,929 students (see Exhibit B). Based on data for School Year 2025/2026 the current enrollment of the District is 9,010 students. Table 3 compares the District’s current capacity and enrollment at each school level.

**Table 3
Current Capacity Vs. Enrollment**

School Level	Facilities Capacity	School Year 2025/2026 Enrollment	Existing Surplus Seats
Elementary School (Grades TK-6)	7,106	6,953	153
Middle School (Grades 7-8)	1,823	2,057	(234)
Total	8,929	9,010	NA

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. As illustrated in Table 3, the District has available facilities capacity to house the projected student enrollment. The available capacity is then subtracted from the projected enrollment to determine the projected unhoused students. Table 4 demonstrates this calculation.

**Table 4
Projected Unhoused Students as a
Result of Future Units**

School Level	Projected Enrollment	Available Capacity	Projected Unhoused Students
Elementary School (Grades TK-6)	2,267	153	2,114
Middle School (Grades 7-8)	671	0	671
Total	2,937	153	2,784

D. Plan to Provide for District Facility Needs

The District plans to construct new school facilities to meet the needs of the Projected Enrollment.

The timing of these improvements are 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. Table 5 outlines the number of facilities needed by the District to house the projected unhoused students resulting from Future Units.

**Table 5
School Facility Needs
As a Result of Future Units**

School Level	Projected Unhoused Students	Facility Capacity	Number of Facilities Needed
Elementary School (Grades TK-6)	2,114	750	2.8181
Middle School (Grades 7-8)	671	1,200	0.5588

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

Based on the information provided by the District, school facilities cost estimates were prepared by *KeyAnalytics*. The school facilities costs represent the full cost of site acquisition, site development, construction, furniture and equipment, as well as technology stated in 2026 dollars. The estimated site acquisition and facility construction costs are shown in Table 6. A more detailed breakdown of the costs is listed in Exhibit C.

Table 6
Estimated School Facilities Cost

School Level	Construction Cost Per Facility	Site Cost Per Facility	Total Cost Per Facility
Elementary School (Grades TK-6)	\$39,289,186	\$544,000	\$39,833,186
Middle School (Grades 7-8)	\$78,360,331	\$940,000	\$79,300,331

B. Cost of Meeting School Facility Needs

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 5, by the Estimated School Facilities Cost, listed in Table 6. Table 7 outlines the total cost of providing school facilities to house unhoused students resulting from Future Units.

**Table 7
Total Cost of Providing School Facilities**

School Level	Number of Facilities	Cost Per Facility	Total Cost
Elementary School (Grades TK-6)	2.8181	\$39,833,186	\$112,253,901
Middle School (Grades 7-8)	0.5588	\$79,300,331	\$44,313,025
Total Cost Impact			\$156,566,926

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

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report first allocates the Total Cost of Providing School Facilities to the Total Future Units. Table 8 shows the calculation of the Cost of Providing School Facilities per Future Units.

**Table 8
Cost of Providing School Facilities
Per Future Units**

Total School Facilities Cost Impacts	Future Units	School Facilities Cost per Future Unit
\$156,566,926	8,435	\$18,561.58

The Cost of Providing School Facilities per Future Unit is then divided by the average square footage of Total Future Units.

To determine the average square footage of a Future Unit this Report utilizes building permits issued within the boundaries of the District over the last two (2) accessible years and information provided by developers within the community. Table 9 shows the cost of providing school facilities per square foot of Future Unit.

Table 9
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
\$18,561.58	2,380	\$7.80

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

On January 28, 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on residential development to \$5.38 per square foot. Based on the District's fee sharing agreement with the Antelope Valley Union High School District, the District can collect 74 percent, or \$3.98 per square foot, for all new Future Units built within its boundaries.

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 \$7.80. 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 \$3.98 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 those workers will have school-age children, 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 transfer students.

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 San Diego Association of Governments ("SANDAG"). Table 10 shows these generation rates.

Table 10
Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Average Square Feet Per Employee	Employees Per 1,000 Square Feet
Retail and Services	447	2.2371
Office	286	3.4965
Research and Development	329	3.0395
Industrial/Warehouse/Manufacturing	371	2.6954
Hospital	360	2.7778
Hotel/Motel	883	1.1325
Self Storage	15,552	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 listed in Table 10 to account for employees that may not live within the District.

To estimate the percentage of employees that will reside within the District this Report utilizes data collected by the US Census Bureau measuring individual's commute time. Based on this information, approximately 25.80 percent of employees within the District are likely to reside within the District. Table 11 shows the Resident Employee Generation Rates.

Table 11
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	0.2580	0.5772
Office	3.4965	0.2580	0.9021
Research and Development	3.0395	0.2580	0.7842
Industrial/Warehouse/Manufacturing	2.6954	0.2580	0.6954
Hospital	2.7778	0.2580	0.7167
Hotel/Motel	1.1325	0.2580	0.2922
Self Storage	0.0643	0.2580	0.0166

B. Household Impact

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

1. **Average Number of Employees per Household** - To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the US Census Bureau. According to the US Census Bureau the average number of employed persons per household within the District is 1.3791.
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 11. Table 12 summarizes this calculation.

Table 12
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	0.5772	1.3791	0.4185
Office	0.9021	1.3791	0.6541
Research and Development	0.7842	1.3791	0.5686
Industrial/Warehouse/Manufacturing	0.6954	1.3791	0.5043
Hospital	0.7167	1.3791	0.5197
Hotel/Motel	0.2922	1.3791	0.2119
Self Storage	0.0166	1.3791	0.0120

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 12. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed in Table 13.

Table 13
Resident Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	0.1125	0.0333	0.1457
Office	0.1758	0.0520	0.2278
Research and Development	0.1528	0.0452	0.1980
Industrial/Warehouse/Manufacturing	0.1355	0.0401	0.1756
Hospital	0.1397	0.0413	0.1810
Hotel/Motel	0.0569	0.0168	0.0738
Self Storage	0.0032	0.0010	0.0042

2. Inter-District Transfer Student Generation Impact - To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by the Census. This calculation is summarized in Table 14.

Table 14
Inter-District Transfer Rate Per Employee

Item	Elementary School (Grades TK-6)	Middle School (Grades 7-8)
Number of Employed Persons	32,972	32,972
Number of Inter-District Transfers	912	258
Inter-District Transfers Per Employee	0.0277	0.0078

3. Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development - The Inter-District Transfer Rates, listed in Table 14, were multiplied by the Employee Generation Rates in Table 10 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 13, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development list in the Table 15.

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

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	0.1744	0.0507	0.2251
Office	0.2726	0.0793	0.3519
Research and Development	0.2370	0.0689	0.3059
Industrial/Warehouse/Manufacturing	0.2102	0.0611	0.2713
Hospital	0.2166	0.0630	0.2796
Hotel/Motel	0.0883	0.0257	0.1140
Self Storage	0.0050	0.0015	0.0065

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 16A and multiplies the per student cost by the Total Student Generation Impacts listed in Table 15. Table 16B outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

Table 16A
Cost of Providing School Facilities
Per Student

School Level	Facility Cost	Facility Capacity	Facility Cost Per Student
Elementary School (Grades TK-6)	\$39,833,186	750	\$53,110.91
Middle School (Grades 7-8)	\$79,300,331	1,200	\$66,083.61

Table 16B
Cost of Providing School Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	\$9,263.87	\$3,351.70	\$12,615.57
Office	\$14,479.07	\$5,238.58	\$19,717.66
Research and Development	\$12,586.52	\$4,553.85	\$17,140.37
Industrial/Warehouse/Manufacturing	\$11,162.62	\$4,038.68	\$15,201.30
Hospital	\$11,503.62	\$4,162.06	\$15,665.68
Hotel/Motel	\$4,690.28	\$1,696.96	\$6,387.24
Self Storage	\$265.86	\$96.19	\$362.04

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 these School Fees that will be collected, this Report multiplies the estimated average square footage of a Future Unit, by the District’s Average School Fees as calculated pursuant to Government Code Section 65995.5(c) of \$3.98. This amount is then multiplied by the Household Impacts listed in Table 12. Table 17 outlines this calculation.

Table 17
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	0.4185	\$9,472.40	\$3,964.20
Office	0.6541	\$9,472.40	\$6,195.90
Research and Development	0.5686	\$9,472.40	\$5,386.01
Industrial/Warehouse/Manufacturing	0.5043	\$9,472.40	\$4,776.93
Hospital	0.5197	\$9,472.40	\$4,922.81
Hotel/Motel	0.2119	\$9,472.40	\$2,007.20
Self Storage	0.0120	\$9,472.40	\$113.67

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 17 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 16B to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 18 outlines this calculation.

Table 18
Remaining Cost of Providing Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Cost of Providing School Facilities	Residential School Fee Revenue	Remaining Cost of Providing School Facilities
Retail and Services	\$12,615.57	\$3,964.20	\$8,651.37
Office	\$19,717.66	\$6,195.90	\$13,521.76
Research and Development	\$17,140.37	\$5,386.01	\$11,754.36
Industrial/Warehouse/Manufacturing	\$15,201.30	\$4,776.93	\$10,424.37
Hospital	\$15,665.68	\$4,922.81	\$10,742.88
Hotel/Motel	\$6,387.24	\$2,007.20	\$4,380.04
Self Storage	\$362.04	\$113.67	\$248.37

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

As with Future Residential Development the maximum level of School Fees 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 the School Fees to be imposed. This section compares the maximum School Fees 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 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on commercial/industrial development to \$0.87 per square foot. Based on the District's fee sharing agreement with the Antelope Valley Union High School District, the District can collect 74 percent, or \$0.64 per square foot.

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

This Report identified in Section VI that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from \$248.37 to \$13,521.76. Table 19 compares these costs to the maximum School Fee for Commercial/Industrial Development.

Table 19
Comparison of Remaining Cost of Providing School Facilities

Commercial/Industrial Category	Remaining Cost of School Facilities		District's Share of Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	\$8,651.37	\$8.65	\$0.64	\$0.64
Office	\$13,521.76	\$13.52	\$0.64	\$0.64
Research and Development	\$11,754.36	\$11.75	\$0.64	\$0.64
Industrial/Warehouse/Manufacturing	\$10,424.37	\$10.42	\$0.64	\$0.64
Hospital	\$10,742.88	\$10.74	\$0.64	\$0.64
Hotel/Motel	\$4,380.04	\$4.38	\$0.64	\$0.64
Self Storage	\$248.37	\$0.25	\$0.64	\$0.25

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 except those developments categorized as Self-Storage, the District is justified in imposing a School Fee of \$0.64 per square foot for all Future Commercial/Industrial Development, except those developments categorized as Self-Storage in which the District is justified in imposing a School Fee of \$0.25 per square foot.

VIII. Conclusion and Statement of Findings

Based on the findings of this Report the District is justified in collecting their portion of the legal maximum fee (\$5.38) which is \$3.98 per square foot of Future 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 their portion of the legal maximum fee (\$0.87) which is \$0.64 per square foot of Future Commercial/Industrial Development on all categories of Commercial/Industrial Development except Self-Storage where the District is justified in collecting a School Fee of \$0.25 per square foot.

The finding of this Report are based on the following:

- According to the SCAG there are 8,435 additional residential units planned to be built within the District.
- These residential units are expected to generate 2,937 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 \$7.80.
- If the District collects their portion of the maximum School Fee which is \$3.98, fee revenue will offset about 51% percent of the school facility cost impact of such Future 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

Future Commercial/Industrial Development ranges between \$0.25 and \$13.52 per square foot depending on the category of development.

- If the District collects their portion of the Maximum School Fee which is \$0.64 per square foot of Commercial/Industrial Development (except Self-Storage), fee revenue will offset between 4.73 – 14.61 percent of the school facility cost impact of such development. For the Self-Storage category, if the District collects the school fee of \$0.25 per square foot, the fee revenue will offset 100 percent of the school facility cost impact of such development.

Exhibit A

SCAG Housing Projections

**WESTSIDE UNION SCHOOL DISTRICT
RESIDENTIAL DEVELOPMENT PROJECTIONS
SOURCE: SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS**

2024 Connect SoCal (RTP/SCS) Growth Forecast ⁽¹⁾

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
20283100	100%	177	177	177
20286300	100%	1	1	1
20286500	100%	1	1	1
20286200	100%	1	1	1
20286400	100%	1	1	1
20286100	100%	1	1	1
20290100	100%	0	0	0
20290200	100%	4	4	4
20290300	100%	13	13	13
20290400	100%	60	60	60
20300500	100%	25	25	25
20300700	100%	1	1	1
20300600	100%	8	8	8
20300800	100%	7	7	7
20290500	100%	3	3	3
20290600	100%	19	19	19
20290800	100%	243	243	243
20290700	100%	5	5	5
20300100	100%	8	8	8
20300200	100%	4	4	4
20300300	100%	8	8	8
20300400	100%	3	3	3
20289100	100%	2	2	2
20289200	100%	94	94	94
20293100	100%	194	194	194
20293200	100%	13	13	13
20298100	100%	2	2	2
20298200	100%	2	2	2
20298300	100%	3	3	3
20298400	100%	1	1	1
20289300	100%	0	0	0
20289400	100%	63	63	63
20293400	100%	12	12	42
20293300	100%	18	18	18
20298500	100%	1	1	1
20289500	100%	3	3	3
20289700	100%	2	2	2
20293500	100%	12	12	12

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
20299100	100%	11	11	191
20289600	100%	11	11	13
20293600	100%	8	8	8
20299600	100%	20	20	53
20292100	100%	10	10	10
20292200	100%	12	12	12
20292300	100%	77	213	213
20292400	100%	7	7	7
20292500	100%	1	1	3
20292700	100%	22	33	33
20295100	100%	0	0	0
20292800	100%	27	27	27
20292900	100%	7	7	7
20292600	100%	925	1,073	1,073
20296300	100%	121	137	137
20296700	100%	371	474	519
20296400	100%	91	135	277
20291900	100%	2	2	2
20291400	100%	6	6	6
20291100	100%	12	12	12
20291200	100%	4	4	4
20291300	100%	412	423	423
20294100	100%	164	172	172
20294200	100%	217	217	217
20291500	100%	9	9	9
20291600	100%	708	937	937
20291700	100%	446	689	699
20291800	100%	1,330	1,670	1,713
20294300	100%	296	330	333
20294500	100%	540	635	635
20294400	100%	324	324	327
20294600	100%	462	462	464
20297200	100%	283	283	283
20297400	100%	423	441	441
20297300	100%	689	695	695
20302100	100%	359	369	389
20302400	100%	2	2	76
20302200	100%	159	192	257
20302300	100%	85	86	117
20302500	100%	115	115	127
20307500	100%	145	145	147
20288300	100%	7	7	7
20288400	100%	178	185	224
20288500	100%	392	414	428

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
20288600	100%	193	231	231
20353100	100%	257	257	257
20353500	100%	358	373	373
20353200	100%	172	172	172
20353300	100%	211	211	211
20353400	100%	507	559	559
20356100	100%	576	617	736
20360100	100%	279	279	279
20360200	100%	1	1	1
20288700	100%	29	29	29
20352100	100%	893	913	913
20352200	100%	636	775	814
20356200	100%	146	146	146
20359100	100%	116	116	116
20359200	100%	139	139	139
20359300	100%	54	54	54
20355200	100%	3,719	4,467	4,472
20359400	100%	108	108	108
20359500	100%	64	64	64
20359800	100%	46	46	46
20355300	100%	390	397	397
20359600	100%	101	101	101
20359900	100%	44	44	44
20358100	100%	0	0	103
20354100	100%	20	20	20
20352300	100%	691	691	691
20354200	100%	1	1	1
20355100	100%	481	481	481
20355400	100%	573	591	591
20354300	100%	1	1	1
20358200	100%	299	334	334
20358300	100%	373	425	425
20358600	100%	91	91	91
20358700	100%	301	306	306
20350700	100%	17	17	17
20350300	100%	1	1	1
20350500	100%	1	1	1
20350100	100%	8	8	8
20350400	100%	0	0	0
20350200	100%	3	3	3
20354500	100%	0	0	0
20354700	100%	6	6	6
20354600	100%	716	716	716
20354800	100%	606	606	606

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
20281200	100%	58	58	58
20285300	100%	7	7	7
20285200	100%	10	10	10
20285100	100%	11	11	11
20280100	32%	1,127	2,264	5,783
20281100	25%	26	26	26
20281400	4%	3	3	3
20281300	56%	20	20	20
20284100	56%	116	116	116
20288100	52%	283	283	283
20287100	36%	154	154	154
20287200	93%	14	14	14
20275100	1%	0	0	0
20348100	7%	47	47	47
20350600	78%	0	0	0
20357200	7%	76	77	77
20362700	3%	2	2	3
20354400	89%	172	172	172
20307400	67%	10	10	10
20299400	49%	2	2	76
20298600	78%	0	0	0
20298700	47%	4	4	4
20311100	16%	0	0	0
20311200	19%	0	0	0
20311300	23%	0	0	0
Totals ^[3]		25,875	29,698	34,310

[1] Southern California Association of Governments - 2024 Connect SoCal (RTP/SCS) Growth Forecast which has been adopted at the jurisdictional level, data provided January 2026 and remains the most current available.

[2] Percent in District was estimated based on acreage via GIS mapping.

[3] Totals may not sum due to rounding.

Exhibit B

**State Allocation Board
Form 50-02 and State Funded Projects**

**WESTSIDE UNION SCHOOL DISTRICT
SCHOOL FACILITIES CAPACITY ANALYSIS**

State Application	Description	Elementary School (K-6)	Middle School (7-8)
N/A	SAB Form 50-02	3,816	1,242
N/A	Non-Severe-Severe Capacity	80	41
N/A	Relocatables Added	810	54
N/A	Relocatables Added - 2009	275	405
N/A	Relocatables Added - 2013	50	0
N/A	Relocatables Added - 2019	75	81
N/A	Cottonwood STEAM Building	75	0
50/65102-00-001	Esperanza Elementary	625	0
50/65102-00-003	Anderson Elementary	725	0
50/65102-00-004	Anaverde School	575	0
Total Capacity		7,106	1,823

Exhibit C

Estimated School Facilities Cost

**Westside Union School District
Estimated "True" Cost
Elementary School Facility**

A. Site			\$544,000
	Site Purchase Price		\$504,000
	Acres	12.60	
	Cost Per Acre	\$40,000	
	EIR		\$20,000
	Appraisals		\$10,000
	Surveys		\$5,000
	Escrow/Title		\$5,000
B. Plans			\$2,074,911
	Architect's Fee	\$1,855,500	
	Preliminary Testing	\$20,000	
	DSA/SDE Plan Check	\$179,411	
	Energy Fee Analysis	\$15,000	
	Other	\$5,000	
C. Construction			\$33,360,000
	Square Feet Per Student	80	
	Cost Per Square Foot	\$556	
D. Testing			\$50,000
E. Inspection			\$144,000
	Cost Per Month (1 inspector)	\$12,000	
	Months	12	
F. Furniture and Equipment			\$900,000
	Cost Per Square Foot	\$15	
G. Contingency			\$741,458
	Percent of Project	2.00%	
H. Items Not Funded By State			\$2,018,816
	Technology (5% of Construction)	\$1,668,000	
	Library Books (8 books/student @ \$15)	\$90,000	
	Landscaping (\$0.44 per Sq. Ft.)	\$241,497	
	Landscaping Architect Fees (8% of Landscaping)	\$19,320	
I. Total Estimated Cost			\$39,833,186
	School Facility Capacity		750
	School Facility Cost Per Student		\$53,111

**Westside Union School District
Estimated "True" Cost
Middle School Facility**

A. Site			\$940,000
	Site Purchase Price		\$900,000
	Acres	22.50	
	Cost Per Acre	\$40,000	
	EIR		\$20,000
	Appraisals		\$10,000
	Surveys		\$5,000
	Escrow/Title		\$5,000
B. Plans			\$3,913,047
	Architect's Fee	\$3,523,500	
	Preliminary Testing	\$20,000	
	DSA/SDE Plan Check	\$349,547	
	Energy Fee Analysis	\$15,000	
	Other	\$5,000	
C. Construction			\$66,720,000
	Square Feet Per Student	100	
	Cost Per Square Foot	\$556	
D. Testing			\$180,000
E. Inspection			\$324,000
	Cost Per Month (1.5 inspectors)	\$18,000	
	Months	18	
F. Furniture and Equipment			\$1,800,000
	Cost Per Square Foot	\$15	
G. Contingency			\$1,477,541
	Percent of Project	2.00%	
H. Items Not Funded By State			\$3,945,744
	Technology (5% of Construction)	\$3,336,000	
	Library Books (8 books/student @ \$15)	\$144,000	
	Landscaping (\$0.44 per Sq. Ft.)	\$431,244	
	Landscaping Architect Fees (8% of Landscaping)	\$34,500	
I. Total Estimated Cost			\$79,300,331
	School Facility Capacity		1,200
	School Facility Cost Per Student		\$66,084