



LONG BEACH
UNIFIED • SCHOOL • DISTRICT

Long Beach Unified School District 2026 Fee Justification Study

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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 Long Beach 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 28, 2026 and the maximum School Fees authorized by Education Code Section 17620 are currently \$5.38 per square foot for residential construction/reconstruction and \$0.87 per square foot for commercial/industrial construction for unified school districts.

The School District serves areas within the Cities of Avalon, Lakewood, Long Beach, and Signal Hill and provides education for transitional kindergarten (TK) through 12th grade. Based on the findings presented in this Study, the School District is justified in collecting its portion of the maximum residential and commercial/industrial School Fees¹. 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 828 new students over the next ten (10) years. An analysis of the School District’s existing facilities capacity and enrollment demonstrates the projected student enrollment does support expansion and/or reconstruction (including refurbishment) of existing school facilities. The school facilities cost impact per residential square foot as determined in this Study are shown in Table E-1.

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

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
\$10.41	\$5.38

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is greater than the maximum authorized residential School Fee, which is \$5.38 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$5.38 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 \$0.87 per square foot, the School District’s maximum authorized School Fee per square foot applicable to new commercial/industrial development; except for Rental Self-Storage, where a School Fee of \$0.10 per square foot is justified (“Applicable Com/Ind School Fees”). Therefore, the School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in an amount up to but not exceeding the Applicable Com/Ind School Fees. The Applicable Com/Ind 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	\$4.39	\$0.87
Community Shopping Center	\$2.39	\$0.87
Neighborhood Shopping Center	\$4.36	\$0.87
Industrial Business Parks	\$5.47	\$0.87
Industrial Parks/Warehousing/Manufacturing	\$2.09	\$0.87
Rental Self-Storage	\$0.10	\$0.10
Research & Development	\$4.73	\$0.87
Hospitality (Lodging)	\$1.76	\$0.87
Commercial Offices (Standard)	\$7.45	\$0.87
Commercial Offices (Large High Rise)	\$7.07	\$0.87
Corporate Offices	\$4.18	\$0.87
Medical Offices	\$6.64	\$0.87

SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

On November 18, 2024, voters approved Proposition 2 (the Kindergarten Through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act) authorizing the issuance of \$10 billion in bonds to fund the improvement, repair and construction of school facilities for K-12 schools and community colleges.

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

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

A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

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

The School District currently operates one (1) school serving grades TK through 12 ("TK through 12"), six (6) schools serving grades TK through 8 ("TK through 8"), forty-seven (47) schools serving grades TK through 5 ("Elementary School"), fifteen (15) schools serving grades 6 through 8 ("Middle School), and fourteen (14) high school programs at twelve (12) schools serving grades 9 through 12 ("High School"). Per Education Code Section 17071.10, these facilities have a capacity to accommodate 65,246 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased for a period of less than five (5) years, (iii) leased when needed as interim housing (project basis), or (iv) represent the number of portables that exceed 25% of the School District's permanent classrooms. Additionally, undersized classrooms (less than 800 square feet), spaces utilized for MPR, library, media, life skills, collaborative spaces, wellness, intervention, speech/language therapy, resource specialist instruction, occupational therapy, assessment/testing, counseling, administration, staff workrooms, storage, and other non-instructional support functions are excluded from the classroom inventory. Appendix "B" provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District's program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2025, the TK through 12 student enrollment of the School District is 61,140 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. The available capacity calculation is shown in Table 1.

TABLE 1
Facilities Capacity and Student Enrollment

School Level	Existing Facilities Capacity	Student Enrollment (October 2025)	Available/ (Deficit) Capacity
Elementary School	25,914	27,823	(1,909)
Middle School	16,963	13,735	3,228
High School	22,369	19,582	2,787
Total	65,246	61,140	4,106

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

To estimate projected residential unit growth over the next ten (10) years, Koppel & Gruber Public Finance ("K&G Public Finance") obtained and compiled information from the planning and building divisions of the cities of Long Beach, Lakewood, and Signal Hill, as well as the City of Avalon, including but not limited to: (i) lists of residential projects planned, approved, and under construction within each jurisdiction; (ii) building permit records; and (iii) Regional Housing Needs Assessment ("RHNA") allocations applicable to each jurisdiction. Such information was used to project residential development for areas within the School District's boundaries by housing type. Based on this information, it is estimated the School District could experience the development of an estimated 3,660 residential units over the next ten (10) years ("Projected Units").

The School District has entered into mitigation agreements with certain property owners and/or developers, whereby the terms of such agreements require mitigation payments in lieu of paying School Fees. Areas subject to mitigation agreements, including the mitigation agreement between the School District and Boeing Realty Corporation governing development within the Douglas Park development area have been identified and excluded from the fee calculation. This Study conservatively assumes for purposes of analysis that the agreements fully offset the impact of the developments governed by those agreements, regardless of whether the agreements in fact provide full mitigation. Due to the uncertainty of residential development within the areas subject to mitigation agreements, zero (0) units are projected within the ten (10) year forecast of this Study.

The types of residential units considered include:

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

It should be noted that Mobile homes are not included in this analysis.² Additionally, Accessory Dwelling Units (“ADUs”) are not included in this analysis.³ The estimated total Projected Units that are subject to mitigation agreements and/or CFDs (which, for purposes of this Study are deemed “mitigated”) and the remaining unmitigated Projected Units in the entire School District are summarized by residential category in Table 2.

TABLE 2
Projected Units by Residential Category

Residential Category	Total Projected Units	Mitigated Projected Units	Unmitigated Projected Units
Single-Family Detached (SFD)	11	0	11
Multi-Family Attached (MFA)	3,649	0	3,649
Total	3,660	0	3,660

2. Student Generation Rates

To calculate student generation rates (“SGRs”), K&G Public Finance obtained residential parcel characteristic data, including property use codes and housing type classifications, from the Los Angeles County Assessor’s Office. Parcels within the data file were classified by residential unit type, including Single Family Detached (“SFD”) and Multi-Family Attached (“MFA”) units. Parcels in the data file were classified by unit type (SFD, SFA and MFA). Due to the County data missing unit counts, K&G Public Finance compiled unit counts based on information from data from the US Census Bureau⁴ resulting in a total of 87,568 SFDs and 110,201 MFAs within the School District. Accessory Dwelling Units (“ADUs”) are not separately identified in the County of Los Angeles Assessor land use codes; therefore, if any students reside in ADUs within the School District, the students would be captured within the SFD classification of the primary parcel.

K&G Public Finance separately obtained current student enrollment and residential address data from the School District as of October 2025. The enrollment dataset consisted of 61,140 student records across all school levels. Student addresses were then geocoded using geographic information system (“GIS”) software and spatially matched to the Los Angeles County Assessor parcel layer to assign each student record

² 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.

³ 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. ADU development projections are difficult to reliably estimate due to the incremental and property-owner-driven nature of ADU construction.

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

to a specific parcel and corresponding residential unit type.

Prior to calculating SGRs, K&G Public Finance identified and excluded from the analysis 1,269 student records flagged as interdistrict transfer students, representing students who attend School District schools but reside outside the School District's boundaries, in cities including Torrance, Lakewood, Compton, Carson, and Bellflower, among others. Because SGRs must reflect students generated by residential units located within the School District's boundaries, inclusion of interdistrict transfer students in the SGR calculation would overstate the student generation attributable to residential development within the School District and produce an inflated fee. After exclusion of interdistrict transfer students, the analysis was based on 59,871 of the 61,140 (97.51%) student records residing within the School District's boundaries. This spatial matching methodology produces SGRs based on actual observed student generation by housing type within the School District's boundaries rather than regional averages or generalized assumptions, resulting in the most accurate and locally specific SGR figures available for purposes of this Study. A more detailed analysis of the SGR determinations is contained within Appendix "D".

TABLE 3
Student Generation Rates

School Level	SFD Units	MFA Units
Elementary School	0.1847	0.1032
Middle School	0.0890	0.0526
High School	0.1259	0.0706
Total	0.3996	0.2257

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of Unmitigated Projected Units as shown in Table 2. A total of 828 students are estimated to be generated from Unmitigated Projected Units. The projected student enrollment is summarized by school level in Table 4.

TABLE 4
Projected Student Enrollment by School Level

School Level	Projected Student Enrollment from Unmitigated Projected Units
Elementary School	376
Middle School	193
High School	259
Total	828

4. Projected Unhoused Students

As shown in Table 1, existing facilities capacity shows a deficit of 1,909 seats at the elementary level and 3,228 available seats at the middle school level, and 2,787 available seats at the high school level, for a total district-wide available capacity of 4,106 seats. While these findings indicate the School District's collective capacity is currently available to accommodate a portion of the projected students from new development over the course of the planning period, the analysis does not consider (i) the condition and adequacy of existing capacity, (ii) the availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected, and/or (iii) the service and educational goals of the School District.

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

TABLE 5
Projected Unhoused Students

School Level	Projected Student Enrollment	Available Seat Adjustment	Projected Unhoused Students
Elementary School	376	0	376
Middle School	193	0	193
High School	259	0	259
Total	828	0	828

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.

The School District is the fourth largest school district in California, operating and maintaining approximately 8 million square feet of buildings serving approximately 61,000 Pre-K through grade 12 students at 85 schools. The School District's schools span the cities of Long Beach, Lakewood, and Signal Hill, as well as Avalon on Catalina Island. The average District building is approximately 67 years old (weighted by square foot), and while the District has effectively prioritized maintenance, its aging facilities require age-driven upkeep that has begun to outpace current funding levels. Further the School District has identified approximately 638 existing classrooms that are undersized (under 800 square feet), and certain school campuses lack efficient space and building configurations that meet the School District's core values and strategic educational goals. Significant capital improvements are required to reconfigure or reconstruct these facilities.

In 2022, the District commissioned a comprehensive Facility Master Plan update ("2022 FMP"), developed by CannonDesign in collaboration with over 50 school stakeholders and hundreds of community members. The 2022 FMP identified capital improvement needs in existing facilities with a preliminary cost impact estimated at \$3.5 to \$3.8 billion. This figure reflects the need for systemic repairs and educational enhancements across existing facilities and does not account for potential new school construction or other portfolio changes that may arise from development-driven enrollment growth. As noted in the 2022 FMP, LBUSD's facilities fall short of state minimum standards and local Educational Specifications, particularly with respect to facilities for Science, Technology, Engineering, and Math (STEM), Career Technical Education (CTE), Visual and Performing Arts, and specialized spaces for the delivery of special education and language learner services.

California Assembly Bill 130, a TK-12 trailer bill which was signed by the Governor in September 2021, expands TK age eligibility in two-birth month increments over a period of 4 years commencing with the 2022-23 school year (the "Universal Transitional Kindergarten Program"). The Universal Transitional Program also requires TK programs to operate with a student-teacher ratio of 12:1 in 2022-23 and transitioning to a 10:1 ratio by 2023-24, contingent upon budget appropriations. The 2022 FMP reflects these expanded classroom standards, establishing a 1,350 square-foot classroom standard for TK/K programs, which are significantly larger than the 960 square-foot standard applicable to Grades 1 through 5, in order to accommodate the UTK Program's instructional and operational requirements.

The primary funding source for the School District's capital improvement program is voter-approved General Obligation ("GO") bond authorization. The School District's voters have approved three GO bond measures over successive elections: Measure K (\$1.2 billion, approved November 2008), Measure E (\$1.5 billion, approved November 2016), and Measure Q (\$1.7 billion, approved November 2022), with approximately \$2,364,574,902 in remaining unissued authorization across all three measures⁵. When compared against the \$3.5 to \$3.8 billion in capital improvement needs for existing facilities identified in the 2022 FMP, the remaining authorization is insufficient to fully address the School District's existing facility needs, which pertain entirely to the repair, modernization, and enhancement of facilities serving the School District's current student population. Furthermore, GO bond proceeds are legally restricted to the voter-approved purposes for which each measure was authorized and do not constitute a legally interchangeable substitute for growth-driven impact fees imposed pursuant to Government Code Section 66000 et seq. and Education Code Section 17620.

The State School Facility Program administered by the Office of Public School Construction represents an additional potential funding source but is subject to legislative appropriation and available statewide bond authorization and cannot be relied upon as a predictable or dedicated source of funding for growth-driven facilities needs. In addition, the School District has entered into certain mitigation agreements with property owners and developers requiring mitigation payments in lieu of School Fees, including a mitigation agreement with Boeing Realty Corporation governing development within the Douglas Park development area; however, such agreements are project-specific, negotiated instruments and do not constitute a broadly applicable or reliable funding source for the School District's capital improvement needs.

The imposition of additional residential and commercial development within the District's boundaries further strains existing capacity and compounds these needs. Revenues from the imposition of School Fees are accordingly necessary to bridge the funding gap attributable specifically to the incremental facilities demand generated by new residential and commercial development within the School District's boundaries.

⁵ Citizens' Oversight Committee Quarterly Financial Update dated February 10, 2026.

2. Estimated Cost Per Seat/Student

Since each student generated by new development requires a seat within the School District facilities, the capital improvements required for those facilities should be included in the estimated school facilities impact attributable to new development. The cost per student (or seat) approach is a conservative and defensible methodology for establishing a reasonable cost basis for this Study, as it directly ties the facilities cost impact to the provision of instructional space without assumptions regarding site acquisition, administrative facilities, or interim housing costs. The cost per student figures used in this Study are derived from industry-standard construction cost reference data published by Marshall & Swift Valuation Service ("MVS"), an independent, nationally recognized valuation service, owned by Cotality (formerly CoreLogic). MVS is widely used in school facilities planning and valuation.

Cost per Student Basis. MVS publishes cost per student figures by school level at four quality tiers (High Cost, Good, Average, and Low), reflecting the range of construction quality and program specifications observed across school construction projects nationwide. This Study applies the "Good" quality tier, which represents a reasonable approximation of the construction quality standard for the construction/reconstruction of school facilities in California without assuming premium or high-cost finishes. The MVS cost per student figures at the Good quality tier, as of February 2026, are shown in Table 6:

TABLE 6
Estimated Cost Per Seat/Student by School Level

School Level	Facilities Cost Impact per Seat/Student
Elementary (Gr. 1-5)	\$37,700
Middle School	\$41,900
High School	\$50,000

Local Multiplier. MVS publishes local cost multipliers to adjust national baseline figures for regional construction market conditions. This Study does not apply any local multiplier adjustment. The unadjusted national baseline figures represent a conservative cost basis, as application of the Los Angeles County local multiplier (approximately 1.19 to 1.20) would increase the resulting facilities cost calculation. By using unadjusted figures, this Study establishes a cost basis that is demonstrably conservative and comparable to recent school facilities construction/reconstruction costs experienced by the School District, and conservatively comparable to the average cost per seat equal to \$58,241 as derived from the \$3.8 billion in capital improvements identified in the 2022 FMP divided by the School District's existing facilities capacity as shown in Table 1 (\$3.8 billion/65,246 seats=\$58,241).

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 9 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 3,922 Projected Units
Elementary School	\$37,700	376	\$14,175,200
Middle School	\$41,900	193	\$8,086,700
High School	\$50,000	259	\$12,950,000
Total			\$35,211,900

The total school facilities impact shown in Table 7 above was then divided by the number of Unmitigated 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	Unmitigated Projected Units	Facilities Cost Impact per Residential Unit
\$35,211,900	3,660	\$9,621

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 each residential unit type. This calculation is shown in Table 9. The weighted average square footage square footage of the Unmitigated Projected Units is estimated based on square footage information from recent development projects constructed within the School District and in the Cities of Avalon, Lakewood, Long Beach, and Signal Hill.

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
\$9,621	924	\$10.41

The school facilities impact per residential square foot determined in Table 9 is greater than the School District's share of the current maximum authorized residential School Fees of \$5.38 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 data⁶, there are approximately 1.31 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 9 by 1.31 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 data⁷, it is estimated that approximately thirty-eight percent (38.2%) of employees both live and work within the School District. Multiplying the Total Household Impact by thirty-eight percent (38.2%) results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 11.

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

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	0.8239
Community Shopping Center	0.4476
Neighborhood Shopping Center	0.8161
Industrial Business Parks	1.0252
Industrial Parks/Warehousing/Manufacturing	0.3929
Rental Self-Storage	0.0188
Research & Development	0.8867
Hospitality(Lodging)	0.3302
Commercial Offices (Standard)	1.3967
Commercial Offices (Large High Rise)	1.3251
Corporate Offices	0.7829
Medical Offices	1.2438

⁶ 2023 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

⁷ 2023 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

2. Household Student Generation

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

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

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	High School Student Generation	Total Student Generation
Banks	0.0846	0.0434	0.0583	0.1863
Community Shopping Center	0.0460	0.0236	0.0317	0.1013
Neighborhood Shopping Center	0.0838	0.0430	0.0578	0.1846
Industrial Business Parks	0.1053	0.0540	0.0726	0.2319
Industrial Parks/Warehousing/Manufacturing	0.0403	0.0207	0.0278	0.0888
Rental Self-Storage	0.0019	0.0010	0.0013	0.0042
Research & Development	0.0911	0.0467	0.0628	0.2006
Hospitality (Lodging)	0.0339	0.0174	0.0234	0.0747
Commercial Offices (Standard)	0.1434	0.0736	0.0989	0.3159
Commercial Offices (Large High Rise)	0.1361	0.0698	0.0938	0.2997
Corporate Offices	0.0804	0.0413	0.0554	0.1771
Medical Offices	0.1277	0.0655	0.0881	0.2813

3. Inter-District Student Impact

Based on information provided by the School District, 1,269 students were enrolled at the School District on an inter-district basis as of October 2025, including 349 students at the elementary school level, 770 students at the middle school level, and 150 students at the high school level. Many of those inter-district students attend the School District as a result of their parents or guardians being employed at businesses located within the School District boundaries. To determine the inter-district impact of new commercial/industrial development, the number of inter-district students at each school level was first divided by the estimated number of employees within the School District’s area. Employment was estimated at 261,605⁸ based on data obtained from the U.S. Census Bureau. The ratio of inter-district students to estimated employment for each school level was then multiplied by the employee generation factors for each of the commercial/industrial categories as shown in Table 10. The calculation results in the Inter-District Student Impacts shown in Table 13.

⁸ 2023 American Community Survey 5-Year Estimates; DP03-Economic Characteristics (Civilian Employed).

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

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Inter-District Cost Impact
Banks	0.0037	0.0082	0.0017	0.0136
Community Shopping Center	0.0020	0.0045	0.0009	0.0074
Neighborhood Shopping Center	0.0036	0.0081	0.0017	0.0134
Industrial Business Parks	0.0046	0.0102	0.0021	0.0169
Industrial Parks/ Warehousing/Manufacturing	0.0018	0.0039	0.0008	0.0065
Rental Self-Storage	0.0001	0.0002	0.0000	0.0003
Research & Development	0.0040	0.0088	0.0018	0.0146
Hospitality (Lodging)	0.0015	0.0033	0.0007	0.0054
Commercial Offices (Standard)	0.0062	0.0139	0.0029	0.0230
Commercial Offices (Large High Rise)	0.0059	0.0132	0.0027	0.0218
Corporate Offices	0.0035	0.0078	0.0016	0.0129
Medical Offices	0.0055	0.0124	0.0026	0.0205

4. Total Student Generation Impact

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

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

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Student Generation Cost Impact
Banks	0.0883	0.0516	0.0600	0.1999
Community Shopping Center	0.0480	0.0281	0.0326	0.1087
Neighborhood Shopping Center	0.0874	0.0511	0.0595	0.1980
Industrial Business Parks	0.1099	0.0642	0.0747	0.2488
Industrial Parks/ Warehousing/Manufacturing	0.0421	0.0246	0.0286	0.0953
Rental Self-Storage	0.0020	0.0012	0.0013	0.0045
Research & Development	0.0951	0.0555	0.0646	0.2152
Hospitality (Lodging)	0.0354	0.0207	0.0241	0.0801
Commercial Offices (Standard)	0.1496	0.0875	0.1018	0.3389
Commercial Offices (Large High Rise)	0.1420	0.0830	0.0965	0.3215
Corporate Offices	0.0839	0.0491	0.0570	0.1900
Medical Offices	0.1332	0.0779	0.0907	0.3018

C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

1. Cost Impact

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

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

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total School Facilities Cost Impact
Banks	\$3,328	\$2,162	\$3,000	\$8,489
Community Shopping Center	\$1,809	\$1,175	\$1,631	\$4,616
Neighborhood Shopping Center	\$3,296	\$2,142	\$2,974	\$8,412
Industrial Business Parks	\$4,142	\$2,690	\$3,735	\$10,567
Industrial Parks/ Warehousing/Manufacturing	\$1,585	\$1,031	\$1,430	\$4,047
Rental Self-Storage	\$75	\$50	\$67	\$191
Research & Development	\$3,584	\$2,326	\$3,231	\$9,141
Hospitality (Lodging)	\$1,334	\$867	\$1,204	\$3,404
Commercial Offices (Standard)	\$5,641	\$3,666	\$5,089	\$14,395
Commercial Offices (Large High Rise)	\$5,354	\$3,477	\$4,826	\$13,657
Corporate Offices	\$3,163	\$2,057	\$2,851	\$8,070
Medical Offices	\$5,023	\$3,263	\$4,533	\$12,819

2. Residential Fee Offsets

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

The residential fee offsets are first calculated by using the Applicable Residential School Fee of \$5.38 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 924 square feet. This calculation provides the average residential revenues from a residential unit of \$4,971 ($\$5.38 \times 924$). The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 11, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development ("Residential Fee Offset"). This computation is shown in Table 16.

TABLE 16
Residential Fee Offsets

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.	Residential Fee per Unit	Residential Fee Offset per 1,000 Square Feet Com./Ind.
Banks	0.8239	\$4,971	\$4,096
Community Shopping Center	0.4476	\$4,971	\$2,225
Neighborhood Shopping Center	0.8161	\$4,971	\$4,057
Industrial Business Parks	1.0252	\$4,971	\$5,096
Industrial Parks/ Warehousing/Manufacturing	0.3929	\$4,971	\$1,953
Rental Self-Storage	0.0188	\$4,971	\$93
Research & Development	0.8867	\$4,971	\$4,408
Hospitality (Lodging)	0.3302	\$4,971	\$1,642
Commercial Offices (Standard)	1.3967	\$4,971	\$6,943
Commercial Offices (Large High Rise)	1.3251	\$4,971	\$6,587
Corporate Offices	0.7829	\$4,971	\$3,892
Medical Offices	1.2438	\$4,971	\$6,183

3. Net School Facilities Costs

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

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

Commercial/Industrial Category	Total School Facilities Cost Impact	Residential Fee Offset	Net School Facilities Cost Impact
Banks	\$8,489	\$4,096	\$4,394
Community Shopping Center	\$4,616	\$2,225	\$2,391
Neighborhood Shopping Center	\$8,412	\$4,057	\$4,355
Industrial Business Parks	\$10,567	\$5,096	\$5,471
Industrial Parks/ Warehousing/Manufacturing	\$4,047	\$1,953	\$2,094
Rental Self-Storage	\$191	\$93	\$98
Research & Development	\$9,141	\$4,408	\$4,733
Hospitality (Lodging)	\$3,404	\$1,642	\$1,763
Commercial Offices (Standard)	\$14,395	\$6,943	\$7,452
Commercial Offices (Large High Rise)	\$13,657	\$6,587	\$7,070
Corporate Offices	\$8,070	\$3,892	\$4,178
Medical Offices	\$12,819	\$6,183	\$6,636

The Net School Facilities Cost Impacts determined in Table 17 were then divided by 1,000⁹ to provide the cost impact on a square foot basis. These cost impacts are listed in Table 18.

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

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

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	\$4.39
Community Shopping Center	\$2.39
Neighborhood Shopping Center	\$4.36
Industrial Business Parks	\$5.47
Industrial Parks/ Warehousing/Manufacturing	\$2.09
Rental Self-Storage	\$0.10
Research & Development	\$4.73
Hospitality (Lodging)	\$1.76
Commercial Offices (Standard)	\$7.45
Commercial Offices (Large High Rise)	\$7.07
Corporate Offices	\$4.18
Medical Offices	\$6.64

The net school facilities cost impacts per commercial/industrial square shown in Table 18 are equal to or exceed the maximum authorized statutory school fee for commercial/industrial development of \$0.87 per square foot; except for Rental Self-Storage, where a School Fee of \$0.10 per square foot is justified (“Applicable Com/Ind School Fees”). Therefore, the School District is justified in levying school fees on commercial/industrial development in an amount up to but not exceeding the maximum authorized statutory fee, or the net cost impacts determined for the category of 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 11, the School District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The School District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

E. AGE-RESTRICTED (SENIOR) HOUSING

The School District must exercise discretion in determining whether a particular project qualifies as “senior citizen housing” for the purpose of imposing developer fees. (See California Ranch Homes Development Co. v. San Jacinto Unified School Dist. (1993) 17 Cal.App.4th 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects at the current

commercial/industrial rate of \$0.87 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 Covenants, Conditions, and Restrictions (“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 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 SECTION 66000

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

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

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

Purpose of the School Fee

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

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

Identify the Use of the School Fee

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

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

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

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

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

The imposition of the Applicable Residential School Fee of \$5.38 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 \$0.87 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 \$0.10 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.
Community Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Community Shopping Centers have a total building square footage of 100,000 and more square feet of gross floor area
Neighborhood Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Neighborhood Shopping Centers have a total building square footage of less than 100,000 square feet of gross floor area.
Industrial Business Parks	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with 15% or more of the total area designated for commercial use.
Industrial Parks/ Warehousing/Manufacturing	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with limited or no commercial use (less than 15% of the total area designated for commercial use).
Rental Self-Storage	Include warehouse developments which rent small storage vaults and often termed "mini-storage".
Research & Development	Include scientific research and development laboratories, office and/or their supporting facilities.
Hospitality (Lodging)	Include establishments which provide lodging to the general public. Lodging types include hotels, motels, resort hotels and inns. The maximum term of occupancy for establishment within this category shall not exceed 30 days.
Commercial Offices (Standard) ¹	Include general office space occupying less than 100,000 square feet with multiple tenants.
Commercial Offices (Large High Rise) ¹	Include general office space occupying 100,000 square feet and greater with multiple tenants.
Corporate Offices	An office or office building with a single tenant.
Medical Offices	Include medical offices that serve a wide range of medical needs and may include a pharmacy. Medical offices are generally operated by one or more physicians.

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

APPENDIX B FACILITIES CAPACITY UPDATE

Classroom Inventory

Description	General Education			SDC Non-Severe	SDC Severe	Total
	TK-5	6-8	9-12			
I. Total Classroom Inventory	955	599	797	193	130	2,674
II. Permanent Classrooms	758	533	697	181	130	2,299
III. Portable Classrooms	197	66	100	12	0	375
IV. 25% of Permanent Classrooms	302	101	153	18	0	575
V. Adjustment (III. Minus IV.)	0	0	0	0	0	0
IV. Eligible Classrooms (I. minus V.)	955	599	797	193	130	2,674
Loading Factor ¹	x25	x27	x27	X13	X8	N/A
Building Capacity	23,875	16,173	21,519	2,509	1,170	65,246

¹. Per Education Code Section 17071.10, school capacities are determined based on loading factors of 25 students per classroom for grades kindergarten through 5 and 27 students per classroom for grades 6 through 8. Also, per OPSC, capacity is loaded at 8 or 13 students per classroom for special day classes and 25 students per classroom for non-instructional classrooms.

Building Capacity by School Level

Description	TK-5	6-8	9-12	Total
General Education	23,875	16,173	21,519	61,567
Proration of Non Severe Capacity	1,391	520	598	2,509
Proration of Severe Capacity	648	270	252	1,170
Total	25,914	16,963	22,369	65,246

APPENDIX C ENROLLMENT SUMMARY

School Name/Program	Elementary						Middle			High				Other- SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
Addams Elementary	139	87	95	107	116	121	0	0	0	0	0	0	0	0	665
Alvarado Elementary	96	60	56	62	71	57	0	0	0	0	0	0	0	0	402
Avalon K-12	49	20	27	26	31	29	30	30	34	30	48	34	34	0	422
Bancroft Middle	0	0	0	0	0	0	249	254	265	0	0	0	0	0	768
Barton Elementary	91	67	56	64	80	65	0	0	0	0	0	0	0	0	423
Birney Elementary	115	74	83	82	75	109	0	0	0	0	0	0	0	0	538
Bixby Elementary	143	88	87	90	75	93	0	0	0	0	0	0	0	0	576
Bobbie Smith Elementary	134	95	97	95	114	102	0	0	0	0	0	0	0	0	637
Bryant Elementary	74	52	49	66	69	58	0	0	0	0	0	0	0	0	368
Burbank Elementary	123	82	91	95	78	91	0	0	0	0	0	0	0	0	560
Burcham Elementary	115	62	58	52	62	63	0	0	0	0	0	0	0	0	412
Cabrillo High	0	0	0	0	0	0	0	0	0	359	415	373	344	0	1,491
California Academy of Mathematics and Science	0	0	0	0	0	0	0	0	0	170	170	164	157	0	661

School Name/Program	Elementary						Middle			High				Other- SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
Carver Elementary	129	95	87	89	86	82	0	0	0	0	0	0	0	0	568
Chavez Elementary	77	67	42	54	48	50	0	0	0	0	0	0	0	0	338
Cleveland Elementary	121	66	70	62	68	73	0	0	0	0	0	0	0	0	460
Cubberley K-8	116	61	79	83	96	93	126	129	125	0	0	0	0	0	908
Dooley Elementary	134	81	85	108	110	119	0	0	0	0	0	0	0	0	637
Edison Elementary	104	65	64	63	76	68	0	0	0	0	0	0	0	0	440
Educational Partnership High	0	0	0	0	0	0	0	0	0	1	32	143	179	0	355
Emerson Parkside Academy	101	51	50	57	56	59	0	0	0	0	0	0	0	0	374
Ernest S. McBride, Sr. High	0	0	0	0	0	0	0	0	0	174	163	151	163	0	651
Eunice Sato Academy of Math & Science	0	0	0	0	0	0	0	0	0	161	169	128	118	0	576
Franklin Classical Middle	0	0	0	0	0	0	265	332	307	0	0	0	0	0	904
Fremont Elementary	101	57	59	56	84	85	0	0	0	0	0	0	0	0	442
Gant Elementary	130	90	115	109	118	116	0	0	0	0	0	0	0	0	678
Garfield Elementary	133	87	77	107	101	98	0	0	0	0	0	0	0	0	603
Gompers	97	40	48	56	66	64	0	0	0	0	0	0	0	0	371

School Name/Program	Elementary						Middle			High				Other- SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
Grant Elementary	188	152	138	142	163	148	0	0	0	0	0	0	0	0	931
Hamilton Middle	0						227	244	250	0	0	0	0	0	721
Harte Elementary	148	98	123	110	123	120				0	0	0	0	0	722
Helen Keller Middle	0						192	190	163	0	0	0	0	0	545
Henry	184	112	113	126	126	131	0	0	0	0	0	0	0	0	792
Holmes Elementary	100	61	63	60	70	66	0	0	0	0	0	0	0	0	420
Hoover Middle	0	0	0	0	0	0	145	174	160	0	0	0	0	0	479
Hughes Middle	0	0	0	0	0	0	404	410	406	0	0	0	0	0	1,220
Jefferson Leadership Academies	0	0	0	0	0	0	324	338	335	0	0	0	0	0	997
Jenny Oropeza Elementary	95	70	77	63	91	96	0	0	0	0	0	0	0	0	492
Jessie Nelson Academy	0	0	0	0	0	0	271	274	278	0	0	0	0	0	823
Jordan High	0	0	0	0	0	0	0	0	0	579	572	559	536	0	2,246
Kettering Elementary	83	53	48	53	56	50	0	0	0	0	0	0	0	0	343
King Elementary	95	82	89	98	90	96	0	0	0	0	0	0	0	0	550
Lafayette Elementary	135	120	120	131	142	141	0	0	0	0	0	0	0	0	789
Lakewood High	0	0	0	0	0	0	0	0	0	501	512	517	548	0	2,078
Lincoln Elementary	154	111	104	118	122	123	0	0	0	0	0	0	0	0	732

School Name/Program	Elementary						Middle			High				Other-SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
Lindbergh STEM Academy	0	0	0	0	0	0	136	133	148	0	0	0	0	0	417
Lindsey Academy	0	0	0	0	0	0	209	216	228	0	0	0	0	0	653
Long Beach Unified	2	3	4	2	5	4	3	6	8	14	4	3	6	0	64
Longfellow Elementary	188	120	120	147	175	152	0	0	0	0	0	0	0	0	902
Los Cerritos Elementary	121	80	78	86	59	58	0	0	0	0	0	0	0	0	482
Lowell Elementary	132	91	86	112	107	100	0	0	0	0	0	0	0	0	628
MacArthur Elementary	82	59	52	49	56	43	0	0	0	0	0	0	0	0	341
Madison Elementary	85	59	67	69	67	61	0	0	0	0	0	0	0	0	408
Mann Elementary	65	38	48	41	62	52	0	0	0	0	0	0	0	0	306
Marshall Academy of the Arts	0	0	0	0	0	0	295	304	305	0	0	0	0	0	904
McKinley Elementary	92	61	71	68	78	86	0	0	0	0	0	0	0	0	456
Millikan High	0	0	0	0	0	0	0	0	0	867	862	801	823	0	3,353
Muir K-8	133	114	124	129	112	109	109	103	106	0	0	0	0	0	1,039
Naples Elementary	90	56	55	50	44	47	0	0	0	0	0	0	0	0	342
Newcomb Academy	169	104	95	92	97	95	105	109	104	0	0	0	0	0	970

School Name/Program	Elementary						Middle			High				Other-SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
NPS School Group for Long Beach Unified	0	1	0	0	1	1	5	3	4	7	20	10	8	0	61
Olivia Nieto Herrera Elementary	136	75	100	99	109	113	0	0	0	0	0	0	0	0	632
Polytechnic High	0	0	0	0	0	0	0	0	0	990	952	925	944	0	3811
Powell Academy for Success	80	68	58	51	60	68	81	88	105	0	0	0	0	0	659
Prisk Elementary	110	64	59	61	94	66	0	0	0	0	0	0	0	0	454
Reid High	0	0	0	0	0	0	0	0	0	0	0	24	62	0	86
Renaissance High School for the Arts	0	0	0	0	0	0	0	0	0	113	99	91	93	0	396
Richard D. Browning High	0	0	0	0	0	0	0	0	0	102	99	57	73	0	331
Riley Elementary	162	98	103	90	58	62	0	0	0	0	0	0	0	0	573
Robinson Academy	70	41	54	59	70	67	98	107	99	0	0	0	0	0	665
Rogers Middle	0	0	0	0	0	0	262	250	252	0	0	0	0	0	764
Roosevelt Elementary	141	103	119	109	116	125	0	0	0	0	0	0	0	0	713
Signal Hill Elementary	122	77	85	88	95	109	0	0	0	0	0	0	0	0	576
Stanford Middle	0	0	0	0	0	0	369	379	375	0	0	0	0	0	1,123
Stephens Middle	0	0	0	0	0	0	211	229	214	0	0	0	0	0	654

School Name/Program	Elementary						Middle			High				Other-SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12		
Stevenson Elementary	84	58	58	73	63	83	0	0	0	0	0	0	0	0	419
Tincher Preparatory	133	81	87	86	82	87	100	103	88	0	0	0	0	0	847
Twain Elementary	95	74	73	76	85	62	0	0	0	0	0	0	0	0	465
Washington Middle	0	0	0	0	0	0	222	255	278	0	0	0	0	0	755
Webster Elementary	89	48	57	72	80	75	0	0	0	0	0	0	0	0	421
Whittier Elementary	112	66	81	80	74	71	0	0	0	0	0	0	0	0	484
Willard Elementary	119	80	77	89	98	86	0	0	0	0	0	0	0	0	549
Wilson High	0	0	0	0	0	0	0	0	0	871	865	792	801	0	3,329
Grand Total	6,116	4,025	4,161	4,363	4,610	4,548	4,438	4,660	4,637	4,939	4,982	4,772	4,889	0	61,140
Total By School Level	27,823						13,735			19,582				0	61,140

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 2025.

Student enrollment address records were spatially matched to residential parcel situs address information obtained from the Los Angeles County Assessor's property characteristic data. The number of successfully matched students was then queried by school level and residential unit type to derive the SGRs. Students were excluded from the SGR determination where a match could not be established, including interdistrict transfer students residing outside the School District's boundaries and students for whom a valid physical address was not available in the enrollment records. Mobile home units were also excluded from the SGR determination because it is often difficult to determine and make projections relating to mobile homes that satisfy the statutory prerequisites for levying school fees on that type of housing. The determination of the SGRs is summarized in Tables D-1 through D-4.

TABLE D-1
Student Generation Rates

School Level	SFD Units	MFA Units
Elementary School (TK-5)	0.1847	0.1025
Middle School (6-8)	0.0890	0.0526
High School (9-12)	0.1259	0.0706
Total	0.3996	0.2257

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

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School (TK-5)	16,174	87,568	0.1847
Middle School (6-8)	7,793	87,568	0.0890
High School (9-12)	11,028	87,568	0.1259
Total	34,995	NA	0.3996

TABLE D-3
Multi-Family Attached (MFA) Student Generation Rates

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School (TK-5)	11,300	110,201	0.1025
Middle School (6-8)	5,792	110,201	0.0526
High School (9-12)	7,784	110,201	0.0706
Total	24,876	NA	0.2257

¹ Obtained from the U.S. Census Bureau's 2023 American Community Survey 5-Year Estimates

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 Unmitigated Projected Units. The percentage allocations are shown in Table D-2.

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

Residential Category	Unmitigated Projected Units	Percentage Allocation
SFD	11	0.30%
MFA	3,649	99.70%
Total	3,660	100.00%

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

TABLE D-5
Blended Student Generation Rates

School Level	Blended Student Generation Rate
Elementary School (TK-5)	0.1027
Middle School (6-8)	0.0527
High School (9-12)	0.0708
Total	0.2262