

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education and Superintendent

FROM: Andrew Cantwell, Assistant Superintendent, Administrative Services

PREPARED BY: Terri Ramirez-Adams, Senior Administrative Assistant

SUBMITTED BY: Terri Ramirez-Adams, Senior Administrative Assistant

DATE: April 3, 2025

SUBJECT: Report on the Developer Fee Justification Study

Background:

The State Allocation Board sets the statewide rate for Level I Developer Fees and updates that amount every other year, publishing the new rate in January. In order to collect developer fees, school districts must conduct a study that meets all the requirements of code, make that study available for public review, hold a public hearing and then take action to adopt the fee structure justified in the study. The fees are to be used to finance the construction, reconstruction and modernization of school facilities, and to provide for interim housing.

Discussion/Issues:

The District contracted with Total School Solutions to perform a Developer Fee Justification Study to determine the appropriateness of increasing current rates to the new statutory rates for collection of Developer Fees. The study is attached.

Fiscal Impact:

Cost of Fee Justification Study \$13,250 (Capital Facilities Fund)

Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, will report on the developer fee justification study results, as presented.

Level 1 Developer Fee Justification Study for Residential, Commercial, and Industrial Development Projects

Burbank Unified School District

February 2025

Prepared For

Prepared By



**Burbank Unified
School District**
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Burbank, CA 91506

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Burbank Unified School District

February 2025

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DISTRICT INFORMATION

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FORWARD

This “Developer Fee Justification Document” has been prepared to support the levying of Level 1 developer fees for the Burbank Unified School District (“District” or “Districts”). It incorporates recent data, such as changes made to California law and State Allocation Board (SAB) regulations, residential development data, SAB construction grant allowances per student for School Facilities Program (SFP) projects and inflationary increases in construction costs.

Government Code Section 65995 stipulates that the maximum fees that can be imposed on a development be adjusted biannually in even-numbered years by the change in the Class B Construction Cost Index (CCI), as determined by the SAB at its January meeting. According to California’s Department of General Services’ Office of Public School Construction website on January 24, 2024, the SAB increased Level 1 fees to \$5.17/sf on residential construction and to \$0.84/sf on commercial/industrial construction based on an 7.84% inflationary factor reported in the RS Means Construction Cost Index.

The State School Facility Program (SFP) grant allowances are adjusted annually in accordance with SFP regulations which require the SAB to adjust new construction and modernization grants to reflect cost changes in the Class B Construction Cost Index as determined by the SAB in January of each year. On January 24, 2024, the SAB adjusted the SFP grants to reflect a 1.33% decrease during the period January 1, 2024, through December 31, 2024, using the RS Means Class B Construction Cost Index (See Annual Adjustment for Tentative Map Extension table on the GES website mentioned above for more information).



Total School Solutions

February 2025

EXECUTIVE SUMMARY

This Developer Fee Justification Study was prepared for the Burbank Unified School District and demonstrates the District is justified in charging the maximum allowable Level I developer fees as well as the maximum allowable commercial and industrial fees due to the impact from residential and commercial/industrial development.

The Burbank Unified School District currently levies developer fees in the amount of \$4.79 /sf for residential development and \$0.78/sf for commercial/industrial development based on 2022 legal maximums.

On January 24, 2024, the State Allocation Board (SAB) increased the allowable fee a District may charge to \$5.17/sf for residential construction and \$0.84/sf for most commercial and industrial development. The District is now justified to collect \$5.17/sf of residential development as authorized by Government Code Section 65995 (Level 1 fees), as future residential development and enrollment growth creates a school facility cost that exceeds \$5.17/sf. The District is also justified to collect \$0.84/sf of development on some categories of commercial/industrial development as those categories of development create school facility costs (except rental self-storage) that exceed \$0.84/sf of future development. There are several categories of commercial development that are charged less than the commercial/industrial rate shown above. These rates can be found in the commercial/industrial section of this report.

This change increases the maximum allowable rate by \$0.38/sf for residential construction and \$0.06/sf for most commercial/industrial construction. The following table shows the previous fee amount, the new fee amount, and the increase.

Table 1: 2024 Change in Developer Fee Rate

Category	Previous	New	Change
Residential	\$4.79	\$5.17	\$0.38
Commercial/Ind.	\$0.78	\$0.84	\$0.06

The total projected housing units to be built within District boundaries over the next five years is 5,485 units, and based on student generation factors, should generate approximately 1,650 students. The estimated fees generated by this construction of \$34,028,940 are insufficient to pay for the impact the increased number of students has on facilities and therefore the increased rates for both residential and commercial construction are therefore justified.

PURPOSE AND SCOPE

This report analyzes the cost of providing school facilities for students generated by future residential and commercial/industrial development projects in the Burbank Unified School District (“District”). Total School Solutions has been retained by the District to conduct the analysis and prepare this report.

Level 1 fees are adjusted every two years according to the inflation rate for Class B construction as determined by the State Allocation Board (SAB). Government Code Section 66001 requires that a reasonable relationship exists between the amount and use of the fees and the development on which the fees are to be charged. The purpose of this report is to show that the District meets pertinent requirements of state law regarding the collection of developer fees.

State law gives school districts the authority to charge fees on new residential and commercial/industrial developments if those developments generate additional students and cause a need for school facilities. Government Code Section 65995 authorizes school districts to collect Level 1 fees on future development of no more than \$5.17/sf for residential construction and \$0.84/sf for commercial/industrial construction.

To collect these fees, a district must demonstrate and document a reasonable relationship that exists between the need for the construction or reconstruction of school facilities and the residential and commercial development. Three basic required connections or nexuses between the need for the construction and reconstruction and the commercial and industrial development included in this report are the:

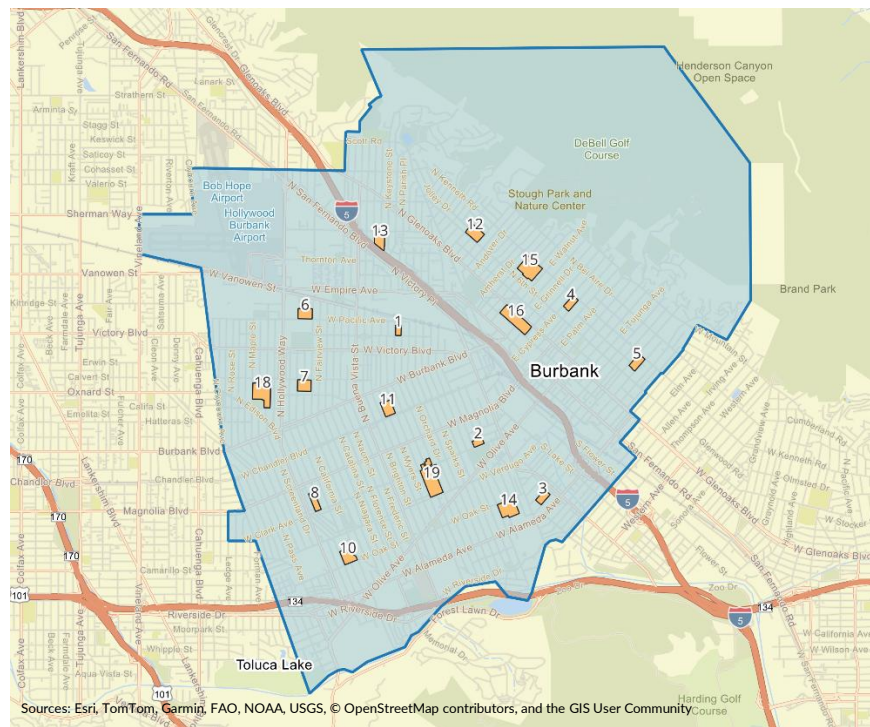
- **Burden Nexus:** This report identifies the number of students projected to be generated by residential, industrial and commercial development and the facility cost impact of these students.
- **Cost Nexus:** This report identifies the cost of providing school facilities for students generated by future residential and commercial/industrial development and that this cost exceeds the expected revenues generated from this development.
- **Benefit Nexus:** This report shows the students generated by this development will benefit from the construction or reconstruction of school facilities in the Burbank Unified School District.

NEW ENROLLMENT CAUSED BY DEVELOPMENT

Student Enrollment

Located in Los Angeles County, Burbank Unified School District serves the city of Burbank. Approximately 14,214 students attend grades TK-12 which consists of 11 elementary schools, 3 middle schools, and 5 high schools. The District boundary along with the school campus boundaries are shown in the figure below.

Figure 1: District and City Boundary with School Campuses



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

No. School

- 1 Monterey High (Continuation)
- 2 Walt Disney Elementary
- 3 William McKinley Elementary
- 4 Ralph Emerson Elementary
- 5 Joaquin Miller Elementary
- 6 Providencia Elementary
- 7 Bret Harte Elementary
- 8 Magnolia Park
- 9 Theodore Roosevelt Elementary
- 10 R. L. Stevenson Elementary

No. School

- 11 Thomas Edison Elementary
- 12 Thomas Jefferson Elementary
- 13 George Washington Elementary
- 14 Dolores Huerta Middle
- 15 John Muir Middle
- 16 Burbank High
- 17 Luther Burbank Middle
- 18 Burbank Unified Independent Learning Academy
- 19 Burroughs High

Table 2 in the next page provides the list of schools in the District along with the grade-levels they serve and enrollment count for the year 2023-24.

Table 2: District 2023-24 Enrollment

Schools	Grades	Enrollment 2023-2024
Bret Harte Elementary	K-5	537
George Washington Elementary	K-5	431
Joaquin Miller Elementary	K-5	748
Providencia Elementary	K-5	403
R. L. Stevenson Elementary	K-5	529
Ralph Emerson Elementary	K-5	540
Theodore Roosevelt Elementary	K-5	585
Thomas Edison Elementary	K-5	461
Thomas Jefferson Elementary	K-5	749
Walt Disney Elementary	K-5	402
William McKinley Elementary	K-5	440
John Muir Middle	6-8	1,362
Luther Burbank Middle	6-8	967
Dolores Huerta Middle	6-8	910
Burbank Unified Independent Learning Academy (BUILA)	9-12	168
Burbank High	9-12	2,471
Burroughs High	9-12	2,358
Monterey High (Continuation)	9-12	93
Sub Total	K-12	14,182
Nonpublic, Nonsectarian Schools	2-12	32
Total	K-12	14,214

New Residential Development

To estimate future residential development in the District, this report utilized the Southern California Associations of Governments 6th cycle Regional Housing Needs Allocation Plan (SCAG). This plan estimated the following housing needs by economic needs category for Cycle 6 (2021-2029) consisting of the following:

Table 3: Southern California RHNA Plan 2021-2029

Jurisdiction	Very Low	Low	Moderate	Above Moderate	Total
Burbank city	2,553	1,418	1,409	3,392	8,772

The District is only a portion of Los Angeles County, and therefore only the jurisdictions that are within the District are used to project residential growth in this report. The District's share of the Southern California Regional Housing Needs Allocation (RHNA) for Cycle 6 (2021-2029) was calculated as 1,097 housing units per year for the 8-year period (2021-2029). SB 50 allows for a five-year window to project residential construction. The RHNA projects that 1,097 housing units per year are to be built, which equates to 5,485 housing units over a five-year period. Therefore, this study uses the projection of 5,485 housing units of residential development over this five-year period.

Student Generation Factor

In assessing the impact of new developments, the District must accurately gauge the student influx resulting from these projects. To ensure that the financial burden borne by new developments accurately reflects the impact of generated students, a student generation factor (SGF) is employed. This factor correlates the number of students to the number of new housing units, providing a crucial linkage between residential construction endeavors and enrollment projections.

While the state-wide factor provided by the Office of Public-School Construction stands at 0.4, 0.1 and 0.2 for grades K-6, 7-8 and 9-12 respectively, this study adopts local factors to determine the new students generated from residential development, which will result in a more accurate projection. The SGF is determined by comparing the number of housing units within the school district to the student enrollment recorded in the 2022 Census.

Table 4: District Student Generation Factor

Grades	SGF
TK-5	0.12
6-8	0.07
9-12	0.11
Total	0.30

Data from the 2022 US Census reveals that 66% of all housing units within the district are multi-family dwellings. It is logical to infer that the composition of new housing units will mirror the existing housing.

New Residential Development Impacts

Based on the SGF and 1,097 housing units annually, the estimated number of students from residential construction is calculated as follows:

Table 5: Students Generated from Residential Development

Grades	SGF	District Annual Students	District 5-Year Students
TK-5	0.12	132	660
6-8	0.07	77	385
9-12	0.11	121	605
Total	0.30	330	1,650

Impact on Total Enrollment Due to Development

Using the projected 5-year increase in student enrollment calculated above, and based on the District 2023-24 enrollment, the 2028-29 enrollment was estimated as given below and compared with the capacity for each grade level.

Table 6: Enrollment Impact of Generated Students

Grades	District 2023-24 Enrollment	District 5 Year Students	District 2028-29 Enrollment
TK-5	5,825	660	6,485
6-8	3,239	385	3,624
9-12	5,118	605	5,723
Total	14,182	1,650	15,832

The District's enrollment is projected to increase by 1,650 students in the next 5 years due to residential development and increase to 15,832 students using the 2023-24 enrollment.

FACILITY CAPACITY

The impact of development will bring an estimated 1,650 students to the District over a 5-year period. It is, therefore, important to analyze the capacity of the existing facilities and compare this capacity to the projected enrollment. The District's capacity is calculated using the State classroom loading standards which are listed below.

Table 7: State Loading Factor

Grade Level	Students per Classroom
TK-Kindergarten	25
Grades 1-3	25
Grades 4-6	25
Grades 7-8	27
Grades 9-12	27
Non-Severe Special Education	13

These loading standards are established by the state and used when the District submits an application for funding to the State Facility Program. The above table does not include non-severe special education, which is limited to 13 students per classroom. As explained below, this report utilizes an 85% maximum capacity. Therefore, it is assumed that special education programs that require a smaller loading standard are contained in the 15% that is not being counted towards capacity.

Existing Facility Capacity

The capacity of each site and the District is determined by counting the number of teaching stations at each site and multiplying that number by the loading standard for the grade levels being served. The classroom count was taken from the District's 2022 developer fee study found in the district website. Since portable classrooms are temporary classrooms and not considered a long-term solution for student housing, portable classrooms were excluded from the District capacity for the purpose of this study. Furthermore, since there are other non-classroom programs in a school that require classroom usage, schools cannot load to 100% of capacity and offer a variety of educational programs required in today's schools. A reasonable percentage to load schools is 75% to 85% of capacity, and therefore 85% of capacity is shown below.

Table 8: Existing District Capacity

Grade Level	Classrooms	Permanent	Portables	Loading Standard	Total Capacity	85% Capacity	2023-24 Enrollment	Existing Capacity
K-5	363	258	105	25	6,450	5,483	5,825	0
6-8	169	159	10	26.33	4,186	3,558	3,239	319
9-12	261	231	30	27	6,237	5,301	5,118	183
Total	793	648	145	-	16,873	14,342	14,182	502

Based on the existing facility information, the district has capacity for 319 grade 6-8 and 183 grade 9-12 students. Despite of that though there is excess enrollment, but the district does not have any existing capacity for K-5.

District Projected Unhoused Students

Based on the District's capacity calculated above, and the estimated 2028-29 enrollment, the number of unhoused students was estimated as follows:

Table 9: Unhoused Students Generated by Residential Development

Grades	District Capacity	District 2028-29 Enrollment	Unhoused Students
K-5	5,483	6,485	1,002
6-8	3,558	3,624	66
9-12	5,301	5,723	422
Total	14,222	15,832	1,490

Although the District is projected to have 1,490 unhoused students when portables are not included in the classroom count, residential development is only projected to account for 1,148 of that number. Therefore, the cost impact of the 1,148 students will be used to determine the needed new construction cost caused by new development. Hence, the existing capacity can accommodate 502 generated students but proper modernization will be needed.

FISCAL IMPACT ON SCHOOLS

The District's facilities need and associated costs consider the following categories:

- School Construction
- Modernization and Reconstruction

Construction Costs

The state SFP New Construction grant amounts for grades K-6, 7-8, 9-12, SDC-Non-Severe and SDC-Severe were adjusted by the State Allocation Board on January 24, 2024. The updated grant amounts, including grants for automatic fire detection/alarm and sprinkler systems, are as follows:

Table 10: New Construction Grants

Grades	Base Grant	Fire Detection/ Alarm	Sprinklers	Grant per Student
K-8	\$15,770	\$19	\$264	\$16,053
7-8	\$16,679	\$25	\$315	\$17,019
9-12	\$21,223	\$42	\$327	\$21,592
SDC-Non-Severe	\$29,637	\$56	\$559	\$30,252
SDC- Severe	\$44,314	\$79	\$835	\$45,228

It is assumed with these grants that the cost is split between the District and the state, therefore the grant amount represents only 50% of the construction cost, which in actuality may be less than the cost the District will pay for construction.

Unhoused Student Costs

From the projection of unhoused students provided in the previous section, the number of unhoused students resulting from new construction is 1,148. The cost to provide school facilities for these 1,148 future unhoused students from projected residential housing developments based on the state SFP Construction grant amount is shown in the following table:

Table 11: Cost Impact of Unhoused Students

Grades	Future Unhoused Students	Per Pupil Cost	Estimated Construction Cost
K-5	660	\$32,106	\$21,189,960
6-8	66	\$33,394	\$2,204,004
9-12	422	\$43,184	\$18,223,648
Total	1,148	-	\$41,617,612

Modernization and Reconstruction Needs

In addition to new construction, it is necessary for the District to modernize existing facilities to maintain the same level of service to the students who are generated by new development. This report considers the modernization costs of the District and attributes the appropriate percentage of these costs to the students generated by new development.

The state SFP Modernization grant amounts for grades K-6, 7-8, 9-12, SDC-Non-Severe and SDC-Severe were adjusted by the State Allocation Board on January 24, 2024. The updated grant amounts, including grants for automatic fire detection/alarm, are as follows:

Table 12: Modernization Grants

Grades	Base Grant	Fire Detection/ Alarm	Grant per Student
K-6	\$6,005	\$195	\$6,200
7-8	\$6,350	\$195	\$6,545
9-12	\$8,315	\$195	\$8,510
SDC-Non-Severe	\$12,804	\$360	\$13,164
SDC- Severe	\$31,900	\$537	\$32,437

It is assumed with these grants that the cost is split between the District and the state, therefore the grant amount represents only 50% of the modernization cost. The District currently has a capacity for 319 grade 6-8 and 183 grade 9-12 students generated by residential development. However, appropriate modernization and upgrades need to be made for these students.

New Development Share of Modernization Costs

The modernization expense attributable to new development is calculated below using OPSC modernization grant amounts and the number of new students projected to be generated by new residential construction.

The District currently has a capacity for 1,600 K-12 students, therefore from the total 1,535 K-5, 6-8 and 9-12 grade students generated by residential development, 1,458 K-8 students can be accommodated in the existing facilities. However, appropriate modernization and upgrades need to be made for these students so that the District can maintain the appropriate learning environment.

Table 13: Modernization Cost Incurred by New Students

Grade	Students	Cost Per OPSC Construction Grant	Total
6-8	319	\$12,860	\$4,102,340
9-12	183	\$17,020	\$3,114,660
Total	502	-	\$7,217,000

Five Year Cost Summary

The total costs of the District's facility need over the next five years caused by residential development are summarized as follows:

Table 14: Cost Impact Summary

Construction Category	Cost
New School Construction	\$41,617,612
Modernization/Renovation	\$7,217,000
Total Cost	\$48,834,612

Projected Revenue versus the Cost of Providing School Facilities

While residential development is not responsible for all the unmet facility needs of the District, imposing a Level 1 developer fee is justified to provide funds to partially help

finance the facilities construction and modernization projects needed due to residential and commercial development.

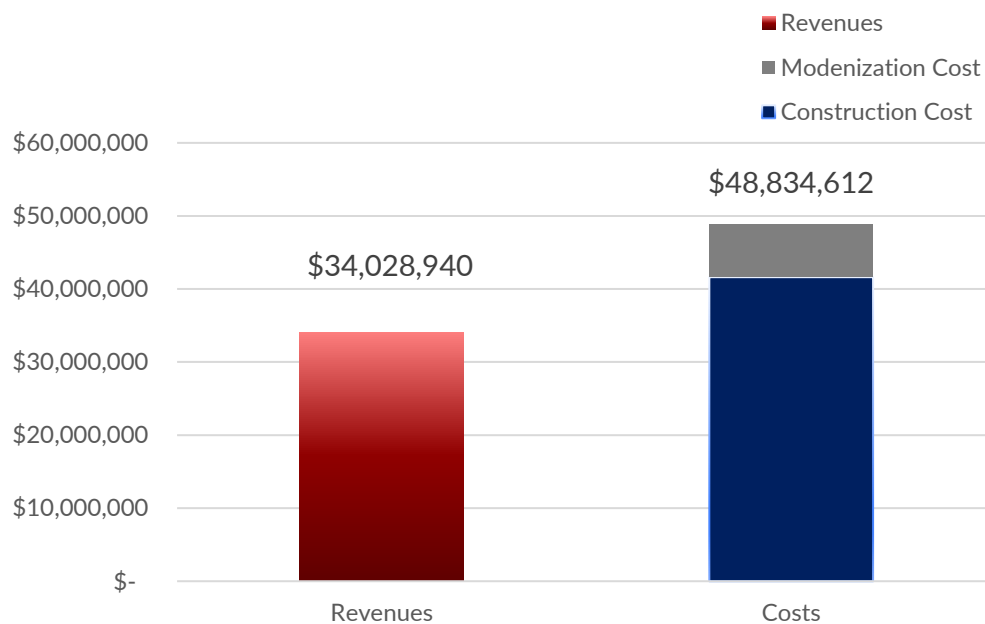
As shown in Section I of this report, an estimated 1,097 housing units are projected to be constructed annually which equates to 1,316,400 square feet of new construction built annually (assuming an average of 1,200 sf per single-family and multi-family unit). This translates to 6,582,000 sf built in the next 5 years. This construction will be subject to a Level 1 developer fee over the next 5 years and, at \$5.17, will result in revenues of \$34,028,940. To raise the **\$48,834,612** needed due to construction and modernization needs caused by new development, a fee of \$7.42/sf would need to be levied. Based on this calculation, the needed fee per square foot exceeds the SAB maximum of \$5.17/sf and a fee of 5.17/sf is therefore justified.

Table 15: Developer Fee Calculation (Per Square Feet)

Formula	Total Cost	Total Square Feet	Developer Fee/SF
Fee = Cost/Sf	\$48,834,612	6,582,000	\$7.42

Figure 2 provides a comparison of estimated revenues generated through updated residential developer fee rate against District's cost requirements for the construction and modernization of school facilities.

Figure 2: Comparison of Revenues against Construction and Modernization Costs



NEW COMMERCIAL/INDUSTRIAL DEVELOPMENT

Commercial/industrial development will attract additional workers to the District, and, because some of those workers will have school-age children, this development will generate additional students in the District. As shown in the earlier part of this report, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a fiscal impact on the District by generating a need for new school facilities.

This report multiplies the following five factors together to calculate the school facility cost incurred by the District per square foot of new commercial/industrial development:

- A. Employees per square foot of new commercial/industrial development
- B. Percent of District employees that live in the District
- C. Houses per employee
- D. Students per house
- E. School facility cost per student

The report calculates each of these factors below:

1. Employees per Square Foot of Development

Education Code Section 17621 (e)(1)(B) states that “to determine the impact of the increased number of employees anticipated to result from the commercial or industrial development... shall be based upon the January 1990 edition of the San Diego Traffic Generators, a report of the San Diego Association of Governments.” (SANDAG)

Table 16: Employees Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Avg Sf/ Employee	Employees/ Avg Sf
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self-Storage	17,096	0.00006
Scientific Research and Development (R&D)	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	208	0.00480
Large High Rise Commercial Office	232	0.00432
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: SANDAG Traffic Generators Report, January 1990

2. Percentage of Employees Residing Within the District

According to the 2018-2022 American Community Survey 5-Year Estimates for the District, approximately 25% of people working in the District also live in the District.

3. Percentage of Employees Residing Within the District

According to the 2018-2022 American Community Survey 5-Year Estimates for the District, there are 52,659 employees and 46,112 homes in the district. This represents 1.14 employees per home and 0.87 households per employee.

4. Number of Households per Employee

It is estimated that the school facility cost per K-12 student is \$35,812. This amount represents the weighted average of the OPSC construction grant for both the District and state amount.

5. Number of Students per Dwelling Unit

There were 13,970 K-12 students attending the district in 2022. This represents a ratio of 0.26 students per employee and 0.30 students per household.

6. School Facility Cost per SF of Commercial/Industrial Development

The following table calculates the school facility cost generated by a square foot of new commercial/industrial development for each of the categories of commercial/industrial projects listed in Section A. School facility costs for development projects not included on this list may be estimated by using the closest employee-per-square foot ratio available for the proposed development or by following the district's administrative procedures for appeals of school facility fee imposition.

Figure 3: Comparison of Facility Cost Per Square Foot of Commercial/Industrial Development Against Legal Maximum Fee

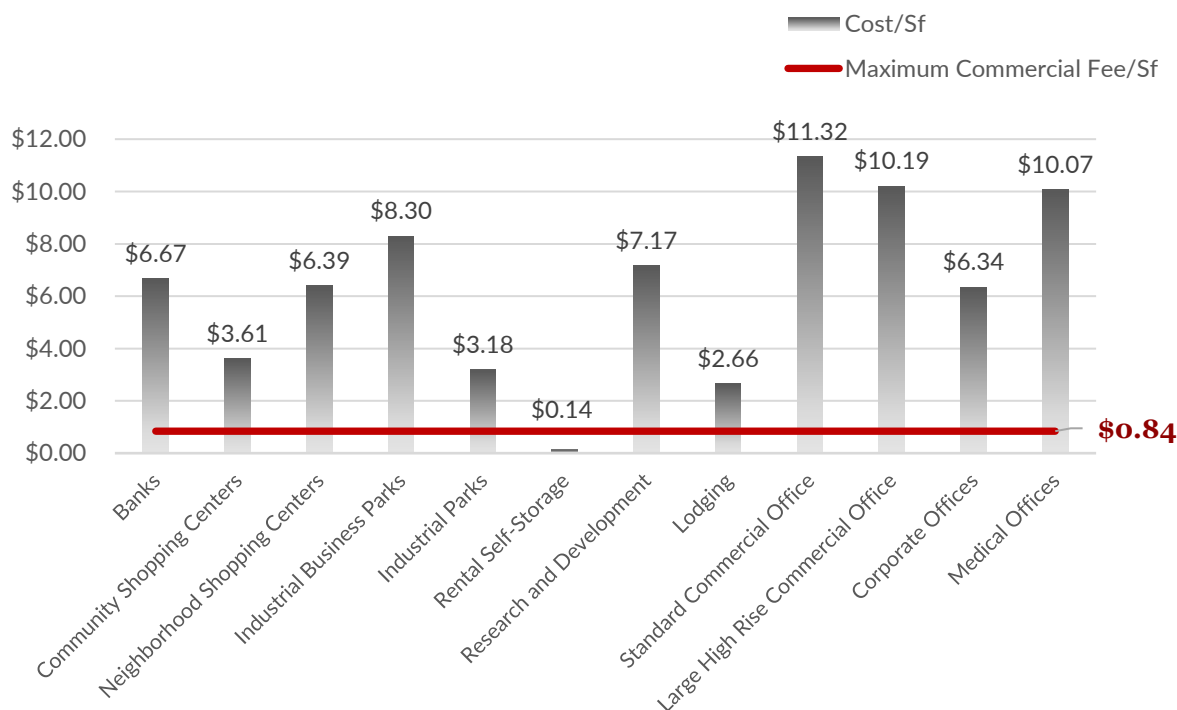


Figure 3 illustrates the District's facility cost per square foot of Commercial/Industrial Development. Since the cost of providing facilities for students generated by commercial and industrial development exceeds the revenue these developments will produce, the fee is justified. Fees for new rental self-storage, is less than the legal maximum fee of \$0.84 and should be established on an individual case-by-case basis.

Furthermore, Table 17 provides the detailed calculation of facility cost per square feet for each category of Commercial/Industrial development. Since the cost of providing facilities for students generated by commercial and industrial development exceeds the revenue these developments will produce, the fee is justified. Fees for new rental self-storage, is less than the legal maximum fee of \$0.84 and should be established on an individual case-by-case basis.

Table 17: Facility Cost Per Square Foot of Commercial/Industrial Development

Category	Employee/SF	Employees Residing in District (%)	Dwelling Units per Employee	Students/Dwelling Unit	Cost per K-12 Student	Cost/Sf
Banks	0.00283	0.25	0.878	0.30	\$35,812	\$6.67
Community Shopping Centers	0.00153	0.25	0.878	0.30	\$35,812	\$3.61
Neighborhood Shopping Centers	0.00271	0.25	0.878	0.30	\$35,812	\$6.39
Industrial Business Parks	0.00352	0.25	0.878	0.30	\$35,812	\$8.30
Industrial Parks	0.00135	0.25	0.878	0.30	\$35,812	\$3.18
Rental Self-Storage	0.00006	0.25	0.878	0.30	\$35,812	\$0.14
Scientific Research and Development (R&D)	0.00304	0.25	0.878	0.30	\$35,812	\$7.17
Lodging	0.00113	0.25	0.878	0.30	\$35,812	\$2.66
Standard Commercial Office	0.0048	0.25	0.878	0.30	\$35,812	\$11.32
Large High Rise Commercial Office	0.00432	0.25	0.878	0.30	\$35,812	\$10.19
Corporate Offices	0.00269	0.25	0.878	0.30	\$35,812	\$6.34
Medical Offices	0.00427	0.25	0.878	0.30	\$35,812	\$10.07

FINDINGS

This section shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees and summarizes other potential funding sources for the District's capital projects.

A. Government Code Section 66001(a)(1) – Purpose of the Fee

The purpose of collecting fees on residential and commercial/industrial development is to acquire funds to construct or reconstruct school facilities for the students generated by new residential and commercial/industrial developments.

B. Government Code Section 66001(a)(2) – Use of the Fee

The District's use of the fee will involve constructing new school facilities and modernizing existing facilities. In addition, the fee may be used to construct additional facilities on existing school campuses and/or reconstruct school campuses. The District may also need to purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from fees collected on residential and commercial/industrial development may be used to pay for any of the following:

1. Land (purchased or leased) for school facilities
2. Design of school facilities
3. Permit and plan checking fees
4. Construction or reconstruction of school facilities
5. Testing and inspection of school sites and school buildings
6. Interim school facilities (purchased or leased) to house students generated by new development while permanent facilities are being constructed
7. Legal and administrative costs associated with providing facilities to students generated by new development
8. Administration of the collection of developer fees (including the costs of justifying the fees)
9. Miscellaneous purposes resulting from student enrollment growth caused by new residential development

C. Government Code Section 66001(a)(3) – Relationship Between Fee Use and the Type of Project Upon Which Fee Is Imposed

Future residential development will cause new families to move into the District and, consequently, will generate additional students in the District. As shown in the housing section of this report, adequate school facilities do not exist for these students. Future residential development, therefore, creates a need for additional school facilities. The fee's use (acquiring school facilities) is, therefore, reasonably related to the type of project (future residential development) upon which it is imposed.

New commercial/industrial development will cause new workers to move into the District. Because some of these workers will have school-age children, commercial/industrial development will also generate new students in the District. As shown in this report, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a need for additional school facilities. The fee's use (acquiring school facilities) is, therefore, reasonably related to the type of project (new commercial/industrial development) upon which it is imposed.

D. Government Code Section 66001(a)(4) – Relationship Between the Need for the Public Facility and the Type of Project Upon Which Fee is Imposed

Future residential and commercial/industrial development in the District will generate additional students and, consequently, a need for additional school facilities. A relationship exists, therefore, between the District's need to provide additional school facilities and the construction of new residential and commercial/industrial development projects.

E. Government Code Section 66001(b) – Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This report demonstrates that the school facilities cost attributable to future residential development exceeds the District's maximum allowable fee of \$5.17/sf. Therefore, Level 1 fees of \$5.17/sf on residential development are fully justified.

This report further demonstrates that the school facilities cost attributable to all categories of commercial/industrial development except rental self-storage, exceeds \$0.84 /sf. Therefore, Level 1 fees of \$0.84/sf on these types of development are fully justified. The school facility cost attributable to rental self-storage is less than maximum allowable fee of \$0.84/sf. Fees for this type and other

low-employee-generating types of development should be examined on a case-by-case basis.

All school facility costs and fees in this report are calculated on a per-student basis to ensure that future developments only pay for the impacts these students cause.

F. Other Funding Sources

The following is a review of potential other funding sources for constructing school facilities.

1) General Fund

The District's General Fund budget is typically committed to instructional and daily operating expenses and not used for capital outlay uses, as funds are needed to meet the District's non-facility needs. General Fund monies may, however, be used for portable lease payments, COPs or facilities projects if other funding sources are insufficient to meet commitments.

2) State Programs

The District has filed past applications for new construction and modernization projects under the School Facility Program based upon hardship. For new modernization applications, unless they can be filed on a hardship basis, the State match allowance would be 60%, which leaves a shortfall between State funding and the District's actual facility's needs. The School Facility Program may provide its 60% match if state bonds are available and District will pay 40% if they also have funds available. Furthermore, the District applied for modernization applications where the state and District would split costs in a 50/50 match. State funds for deferred maintenance cannot be used to pay for new facilities. State law prohibits the use of lottery funds for facilities.

3) General Obligation Bonds

School districts can, with the approval of 2/3 or 66% of its voters, issue general obligation bonds that are paid for from property taxes.

4) Parcel Taxes

Approval by 2/3 of the voters is required to impose taxes that are not based on the assessed value of individual parcels. While these taxes have been used in school districts, the revenues are typically used to supplement operating budgets.

5) Mello-Roos Community Facilities Districts

This alternative uses a tax on property owners within a defined area to pay long-term bonds issued for specific public improvements. Mello-Roos taxes require approval from 2/3 of the voters (or land owners, if fewer than 12) in an election.

6) Undeveloped Land/Surplus Property

The District has no undeveloped land

7) Redevelopment

The District has no Redevelopment Agency funds in effect.

CONCLUSION

A reasonable relationship exists between residential, commercial and industrial development and the need to construct, reconstruct and modernize facilities in the Burbank Unified School District. The following required three nexus tests demonstrate that the District is justified in charging the maximum developer fee.

Burden Nexus

Based on the locally determined generation factors, new residential development will generate an average of 0.30 K-12 grade students per unit. The District does not have adequate facilities and will need to construct new facilities and/or modernize existing facilities to provide the same level of service to new students who enroll in the District due to development.

Cost Nexus

The cost to construct and reconstruct facilities due to the increased enrollment caused by development is \$7.42/sf of residential development. The maximum rate the District may charge each square foot of residential development is \$5.17 resulting in a shortfall of \$ 2.07/sf and therefore the District is justified to charge the maximum developer fee rate. Commercial and industrial development also do not generate enough fees to pay for the impact on facilities caused by the number of students generated.

Benefit Nexus

The District will collect this fee and it will be used for construction and reconstruction of school facilities which will benefit the students who are generated by new development by providing them with adequate school facilities.

This study finds a reasonable relationship between the impact of the increased enrollment due to development, the fee collected from new development and the need for school facilities. Therefore, the District is justified in charging the maximum developer fee.

APPENDIX A. CENSUS DATA

2/4/25, 2:27 AM

S0802: Means of Transportation to ... - Census Bureau Table

Means of Transportation to Work by Selected Characteristics



Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

Burbank Unified School District, California			
Label	Total	Estimate	Margin of Error
> Workers 16 years and over	52,659		±1,511
> EARNINGS IN THE PAST 12 MONTHS (IN 2023 INFLATION			
> POVERTY STATUS IN THE PAST 12 MONTHS			
> Workers 16 years and over	52,659		±1,511
✓ Workers 16 years and over who did not work from home	38,229		±1,462
> TIME OF DEPARTURE TO GO TO WORK			
✓ TRAVEL TIME TO WORK			
Less than 10 minutes		11.4%	±1.3
10 to 14 minutes		13.6%	±1.5
15 to 19 minutes		14.9%	±1.8
20 to 24 minutes		14.3%	±1.8
25 to 29 minutes		4.6%	±0.9
30 to 34 minutes		15.1%	±1.7
35 to 44 minutes		8.1%	±1.1
45 to 59 minutes		9.7%	±1.5
60 or more minutes		8.2%	±1.2
Mean travel time to work (minutes)		26.4	±0.9
✓ Workers 16 years and over in households	52,613		±1,512
✓ HOUSING TENURE			
Owner-occupied housing units		47.2%	±2.6
Renter-occupied housing units		52.8%	±2.6
✓ VEHICLES AVAILABLE			
No vehicle available		2.7%	±0.7
1 vehicle available		26.2%	±1.8
2 vehicles available		44.5%	±2.5
3 or more vehicles available		26.6%	±2.6
✓ PERCENT ALLOCATED			

<https://data.census.gov/table/ACSSTSY2023.S0802?q=Burbank unified school district>

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1/8/25, 12:17 AM

DP04: Selected Housing Characteristics - Census Bureau Table

Selected Housing Characteristics



Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

Burbank Unified School District, California			
Label	Estimate	Margin of Error	
▼ HOUSING OCCUPANCY			
▼ Total housing units	46,301	±994	
Occupied housing units	43,066	±997	
Vacant housing units	3,235	±513	
Homeowner vacancy rate	0.2	±0.3	
Rental vacancy rate	4.6	±1.6	
▼ UNITS IN STRUCTURE			
▼ Total housing units	46,301	±994	
1-unit, detached	20,357	±945	
1-unit, attached	2,663	±453	
2 units	1,228	±306	
3 or 4 units	3,462	±614	
5 to 9 units	4,480	±465	
10 to 19 units	4,244	±557	
20 or more units	9,736	±728	
Mobile home	131	±103	
Boat, RV, van, etc.	0	±32	
▼ YEAR STRUCTURE BUILT			
▼ Total housing units	46,301	±994	
Built 2020 or later	187	±103	
Built 2010 to 2019	1,083	±253	
Built 2000 to 2009	2,905	±372	
Built 1990 to 1999	2,606	±475	
Built 1980 to 1989	5,811	±821	
Built 1970 to 1979	4,760	±607	
Built 1960 to 1969	4,539	±650	
Built 1950 to 1959	8,080	±661	
Built 1940 to 1949	10,292	±907	

[https://data.census.gov/table/ACSDP5Y2023.DP04?q=Burbank Unified School District&t=Housing Units](https://data.census.gov/table/ACSDP5Y2023.DP04?q=Burbank%20Unified%20School%20District&t=Housing%20Units)

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APPENDIX B. OPSC RATES

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 24, 2024

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

PURPOSE OF REPORT

To adopt the annual adjustment in the School Facility Program (SFP) grants based on the change in construction costs pursuant to the Education Code (EC) and SFP Regulations.

DESCRIPTION

This item presents the State Allocation Board (Board) with the annual adjustment to the SFP grants based on the statewide cost index for Class B construction. Each year the Board adjusts the SFP grants to reflect construction cost changes. In January 2016, the Board adopted the RS Means index for 2016 and future years. This item presents the 2024 annual adjustment to SFP grants based on the RS Means index.

AUTHORITY

See Attachment A.

STAFF ANALYSIS/STATEMENTS

At the January 2016 meeting, the Board adopted an increase to the SFP grants using the RS Means Construction Cost Index (CCI) as the statewide cost index for Class B construction.

The current rate of change between 2023 and 2024 for the RS Means Class B CCI is -1.33 percent. The chart below reflects the amounts previously adopted for 2023 compared to the potential amount for the new construction base grants.

Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-23	RS Means -1.33%
			Potential Grant Per Pupil Effective 1-1-24
Elementary	1859.71	\$15,983	\$15,770
Middle	1859.71	\$16,904	\$16,679
High	1859.71	\$21,509	\$21,223
Special Day Class – Severe	1859.71.1	\$44,911	\$44,314
Special Day Class – Non-Severe	1859.71.1	\$30,036	\$29,637

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STAFF ANALYSIS/STATEMENTS (cont.)

The following chart shows the amounts previously adopted compared to the potential amount for the modernization base grants.

RS Means -1.33%

Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-23	Potential Grant Per Pupil Effective 1-1-24
Elementary	1859.78	\$6,086	\$6,005
Middle	1859.78	\$6,436	\$6,350
High	1859.78	\$8,427	\$8,315
Special Day Class – Severe	1859.78.3	\$19,396	\$19,138
Special Day Class – Non-Severe	1859.78.3	\$12,977	\$12,804

In addition, the CCI adjustment would decrease the threshold amount for Government Code Section 66452.6(a)(2) for the period of one year commencing March 1, 2024. The following chart shows the amount previously adopted for 2023 compared to the resulting threshold amount, upon approval of the proposed 2024 CCI adjustment:

RS Means -1.33%

	Effective 3-1-2023	Potential 3-1-2024
Resulting Amount	\$402,416	\$397,064

RECOMMENDATION

Adopt the decrease of 1.33 percent for the 2024 SFP grants based on the RS Means Construction Cost Index as shown in Attachment B.

BOARD ACTION

In considering this Item, the Board's approval consisted of three parts: 1) adopted the staff recommendation which provided a decrease of 1.33 percent for the 2024 SFP grants based on the RS Means Construction Cost Index; 2) directed staff to research alternative indices, including costs and time to implement, to use for the construction cost adjustment and provide monthly status updates on both indices and also ongoing bond negotiations with the Legislature and Administration; and 3) requested a legal opinion from its counsel to determine: a) if the Board can adopt an additional adjustment to the SFP grants later in the year; and b) if the Board does adopt an additional adjustment to the SFP grants later in the year, can the Board retroactively apply that additional adjustment to previously approved projects with the amount adopted by the Board at its January 24, 2024 meeting.

ATTACHMENT A

AUTHORITY

For the New Construction grant, EC Section 17072.10(b) states, "The board annually shall adjust the per-unhoused- pupil apportionment to reflect construction cost changes, as set forth in the statewide cost index for class B construction as determined by the board."

For Modernization funding, EC Section 17074.10(b) states, "The board shall annually adjust the factors set forth in subdivision (a) according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the board."

Government Code Section 66452.6 states:

(a)(1) An approved or conditionally approved tentative map shall expire 24 months after its approval or conditional approval, or after any additional period of time as may be prescribed by local ordinance, not to exceed an additional 12 months. However, if the subdivider is required to expend two hundred thirty-six thousand seven hundred ninety dollars (\$236,790) or more to construct, improve, or finance the construction or improvement of public improvements outside the property boundaries of the tentative map, excluding improvements of public rights-of-way which abut the boundary of the property to be subdivided and which are reasonably related to the development of that property, each filing of a final map authorized by Section 66456.1 shall extend the expiration of the approved or conditionally approved tentative map by 36 months from the date of its expiration, as provided in this section, or the date of the previously filed final map, whichever is later. The extensions shall not extend the tentative map more than 10 years from its approval or conditional approval.

...

(2) Commencing January 1, 2012, and each calendar year thereafter, the amount of two hundred thirty-six thousand seven hundred ninety dollars (\$236,790) shall be annually increased by operation of law according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting. The effective date of each annual adjustment shall be March 1. The adjusted amount shall apply to tentative and vesting tentative maps whose applications were received after the effective date of the adjustment.

SFP Regulation Section 1859.71 states,

The new construction per-unhoused-pupil grant amount, as provided by Education Code Section 17072.10(a), will be adjusted annually based on the change in the Class B Construction Cost Index as approved by the Board each January. The base Class B Construction Cost Index shall be 1.30 and the first adjustment shall be January 1999.

The new construction per-unhoused-pupil grant amount, as provided by Education Code Section 17072.10(a), may be increased by an additional amount not to exceed six percent in a fiscal year, or decreased, based on the analysis of the current cost to build schools as reported on the Project Information Worksheet (Revised 05/10) which shall be submitted with the Forms SAB 50-05 and 50-06 and as approved by the Board.

ATTACHMENT A

SFP Regulation Section 1859.2 Definitions states,
"Class B Construction Cost Index" is a construction factor index for structures
made of reinforced concrete or steel frames, concrete floors, and roofs, and
accepted and used by the Board.

SFP Regulation Section 1859.78 states, "The modernization per-unhoused-pupil
grant amount, as provided by Education Code Section 17074.10(a), will be adjusted
annually based on the change in the Class B Construction Cost Index as approved
by the Board each January.

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

New Construction	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.71	\$15,983	\$15,770
Middle	1859.71	\$16,904	\$16,679
High	1859.71	\$21,509	\$21,223
Special Day Class – Severe	1859.71.1	\$44,911	\$44,314
Special Day Class – Non-Severe	1859.71.1	\$30,036	\$29,637
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$19	\$19
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$25	\$25
Automatic Fire Detection/Alarm System – High	1859.71.2	\$43	\$42
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$80	\$79
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$57	\$56
Automatic Sprinkler System – Elementary	1859.71.2	\$268	\$264
Automatic Sprinkler System – Middle	1859.71.2	\$319	\$315
Automatic Sprinkler System – High	1859.71.2	\$331	\$327
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$846	\$835
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$567	\$559

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

Modernization	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.78	\$6,086	\$6,005
Middle	1859.78	\$6,436	\$6,350
High	1859.78	\$8,427	\$8,315
Special Day Class - Severe	1859.78.3	\$19,396	\$19,138
Special Day Class – Non-Severe	1859.78.3	\$12,977	\$12,804
State Special School – Severe	1859.78	\$32,330	\$31,900
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – High	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$544	\$537
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$365	\$360
Over 50 Years Old – Elementary	1859.78.6	\$8,454	\$8,342
Over 50 Years Old – Middle	1859.78.6	\$8,942	\$8,823
Over 50 Years Old – High	1859.78.6	\$11,705	\$11,549
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$26,948	\$26,590
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$18,019	\$17,779
Over 50 Years Old – State Special Day School – Severe	1859.78.6	\$44,910	\$44,313

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

New Construction / Modernization / Facility Hardship / Seismic Mitigation / Joint Use	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.82.2 1859.125 1859.125.1	\$262	\$259
Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.82.2 1859.125 1859.125.1	\$470	\$464
Portable Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.125 1859.125.1	\$59	\$58
Portable Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.125 1859.125.1	\$152	\$150

New Construction Only	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Parking Spaces (per stall)	1859.76	\$20,325	\$20,055
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$26,016	\$25,670
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$9,775	\$9,645

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024
Grant Amount Adjustments

Modernization Only	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Two-stop Elevator	1859.83	\$162,591	\$160,429
Each Additional Stop	1859.83	\$29,268	\$28,879
Project Assistance (for school district with less than 2,500 pupils)	1859.78.2	\$5,214	\$5,145

Facility Hardship / Rehabilitation	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Current Replacement Cost – Permanent Other (per square foot)	1859.2	\$521	\$514
Current Replacement Cost – Permanent Toilets (per square foot)	1859.2	\$939	\$927
Current Replacement Cost – Portable Other (per square foot)	1859.2	\$119	\$117
Current Replacement Cost – Portable Toilets (per square foot)	1859.2	\$305	\$301
Interim Housing – Financial Hardship (per classroom)	1859.81	\$53,592	\$52,879

Charter School Facilities Program – Preliminary Apportionment Amounts	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Charter School Elementary (per pupil)	1859.163.1	\$16,065	\$15,851
Charter School Middle (per pupil)	1859.163.1	\$17,008	\$16,782
Charter School High (per pupil)	1859.163.1	\$21,587	\$21,300
Charter School Special Day Class – Severe (per pupil)	1859.163.1	\$45,126	\$44,526
Charter School Special Day Class - Non-Severe (per pupil)	1859.163.1	\$30,178	\$29,777
Charter School Two-stop Elevator	1859.163.5	\$135,493	\$133,691
Charter School Each Additional Stop	1859.163.5	\$24,389	\$24,065

ATTACHMENT B

NEW SCHOOL ADJUSTMENTS (REGULATION SECTION 1859.83)

State Allocation Board Meeting, January 24, 2024

Classrooms in Project	Elementary School Adjusted Grant Effective 1-1-23	Elementary School Adjusted Grant Effective 1-1-24	Middle School Adjusted Grant Effective 1-1-23	Middle School Adjusted Grant Effective 1-1-24	High School Adjusted Grant Effective 1-1-23	High School Adjusted Grant Effective 1-1-24	Alternative Education New School Effective 1-1-23	Alternative Education New School Effective 1-1-24
1	\$433,578	\$427,811	\$1,826,446	\$1,802,154	\$3,972,658	\$3,919,822	\$1,177,977	\$1,162,310
2	\$1,021,617	\$1,008,029	\$2,048,656	\$2,021,409	\$4,132,539	\$4,077,576	\$1,429,179	\$1,410,171
3	\$1,533,782	\$1,513,383	\$2,276,285	\$2,246,010	\$5,108,091	\$5,040,153	\$2,498,385	\$2,465,156
4	\$1,942,971	\$1,917,129	\$2,525,591	\$2,492,001	\$5,975,247	\$5,895,776	\$2,810,804	\$2,773,420
5	\$2,281,704	\$2,251,357	\$2,785,739	\$2,748,689	\$6,579,544	\$6,492,036	\$3,123,223	\$3,081,684
6	\$2,766,767	\$2,729,969	\$3,048,596	\$3,008,050	\$7,183,845	\$7,088,300	\$3,435,643	\$3,389,949
7	\$3,257,255	\$3,213,934	\$3,311,451	\$3,267,409	\$7,788,144	\$7,684,562	\$3,748,064	\$3,698,215
8	\$3,633,927	\$3,585,596	\$3,598,698	\$3,550,835	\$8,254,240	\$8,144,459	\$4,076,094	\$4,021,882
9	\$3,633,927	\$3,585,596	\$3,902,201	\$3,850,302	\$8,628,202	\$8,513,447	\$4,414,853	\$4,356,135
10	\$4,273,451	\$4,216,614	\$4,208,416	\$4,152,444	\$8,999,452	\$8,879,759	\$4,753,612	\$4,690,389
11	\$4,273,451	\$4,216,614	\$4,514,631	\$4,454,586	\$9,373,415	\$9,248,749	\$6,068,168	\$5,987,461
12	\$4,498,372	\$4,438,544			\$9,714,856	\$9,585,648	\$6,406,928	\$6,321,716
13					\$10,050,879	\$9,917,202	\$6,745,687	\$6,655,969
14					\$10,386,903	\$10,248,757	\$7,084,447	\$6,990,224
15					\$10,725,635	\$10,582,984	\$7,423,208	\$7,324,479
16					\$11,061,658	\$10,914,538	\$7,761,966	\$7,658,732
17					\$11,400,391	\$11,248,766	\$8,100,727	\$7,992,987
18					\$11,736,414	\$11,580,320	\$8,439,486	\$8,327,241
19					\$12,072,437	\$11,911,874	\$8,778,246	\$8,661,495
20					\$12,411,170	\$12,246,101	\$9,117,007	\$8,995,751
21					\$12,747,191	\$12,577,653	\$9,456,011	\$9,330,246
22					\$13,083,214	\$12,909,207	\$9,794,771	\$9,664,501
23							\$10,133,532	\$9,998,756
24							\$10,472,290	\$10,333,009
25							\$10,811,051	\$10,667,264
26							\$11,149,812	\$11,001,520
27							\$11,488,570	\$11,335,772