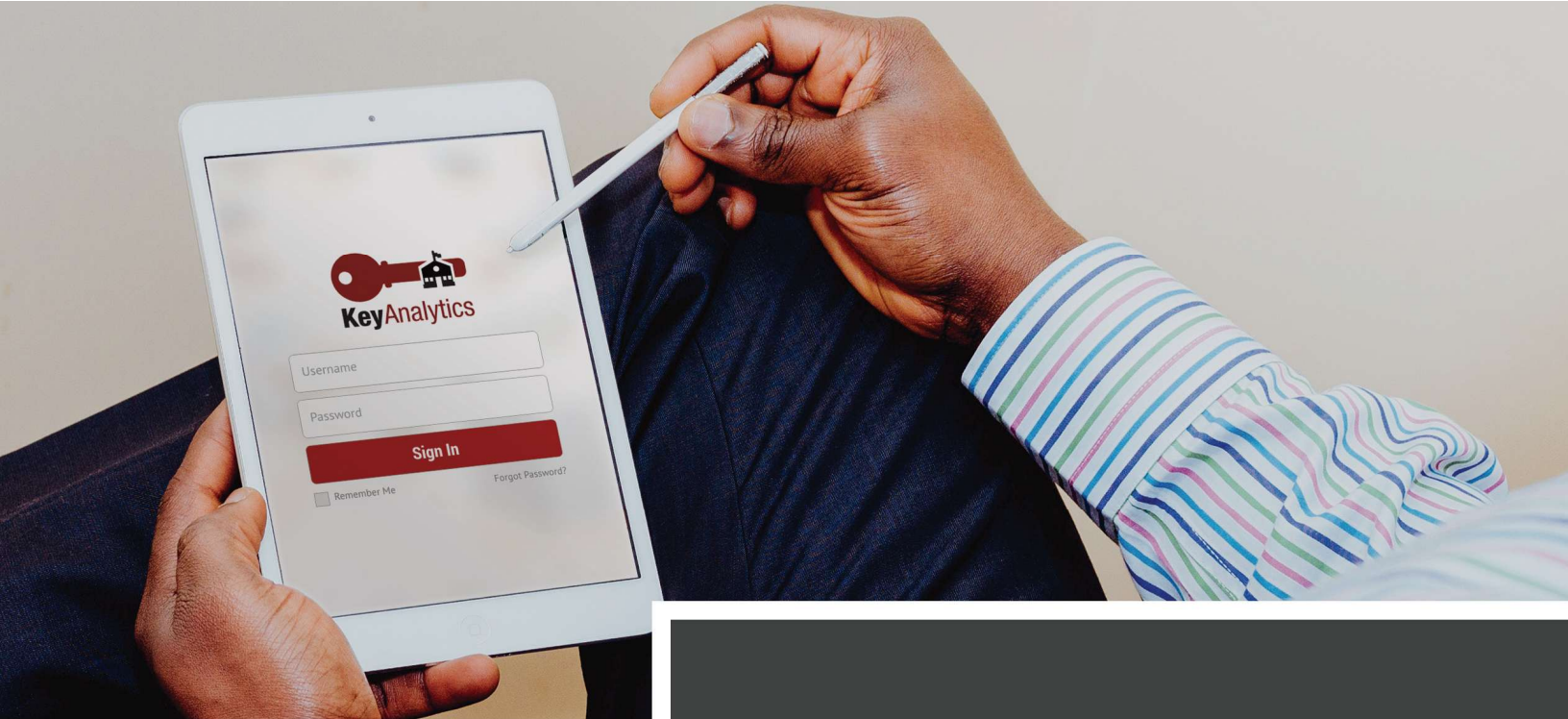




School Facilities Fee Justification Report

*Prepared Pursuant to
Government Code Section 66001*

May 26, 2026

Adelanto Elementary School District

2025/2026



A division of California Financial Services

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Exhibit A: SCAG Housing Projections

Exhibit B: School Facilities Capacity Analysis

Exhibit C: Estimated School Facilities Cost

I. Introduction

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

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

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

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

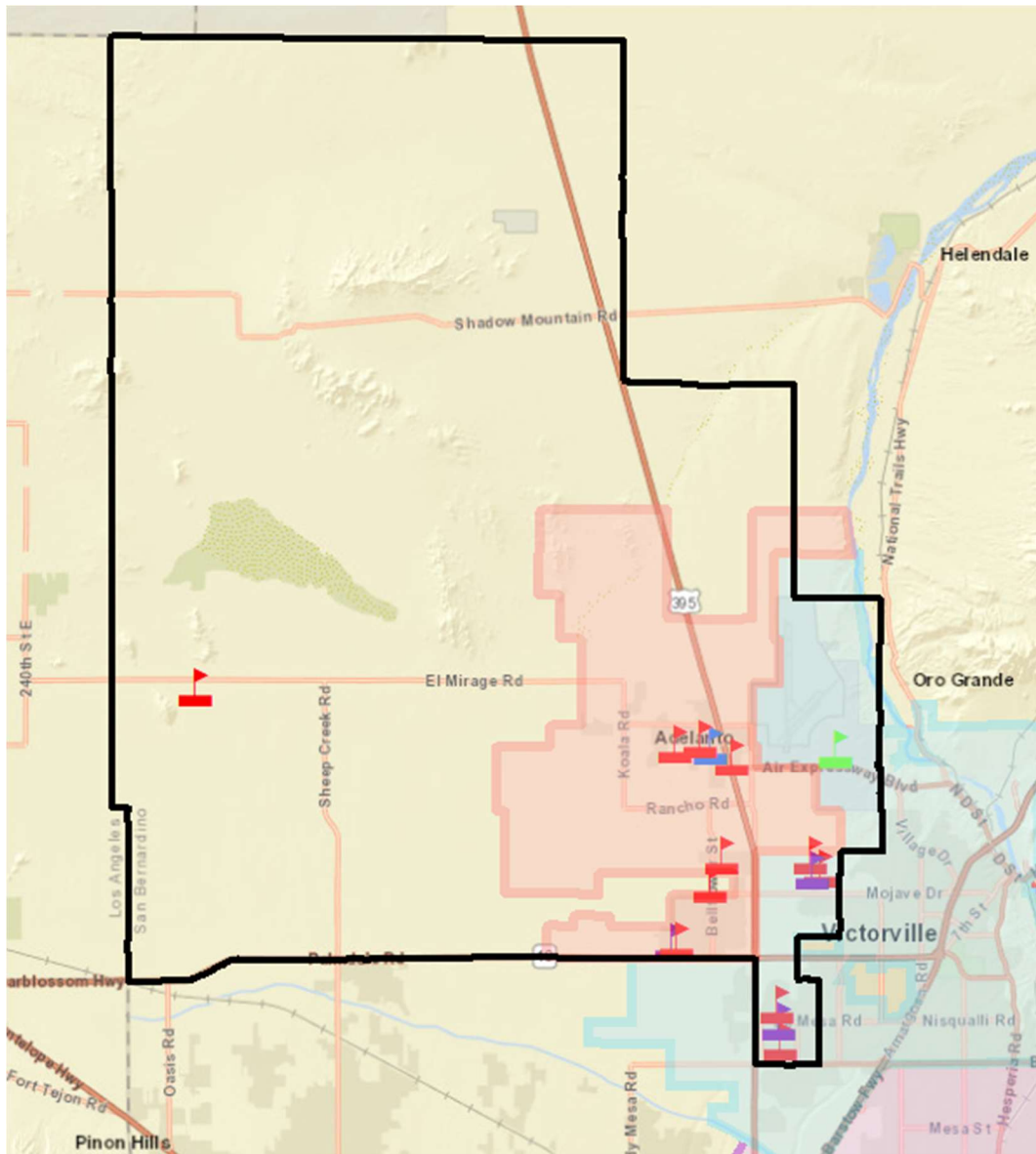
- Provide an annual accounting of any portion of the fee remaining unexpended, whether committed or uncommitted, in the school district's accounts five or more years after it was collected.

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

II. The School District

The District encompasses 330 square miles located in San Bernardino County including most of the City of Adelanto and a portion of the City of Victorville. The District provides education in Transitional Kindergarten (“TK”) through 8th grade. The District has a student population of approximately 7,500.

Boundary Map



III. District Facilities Needs

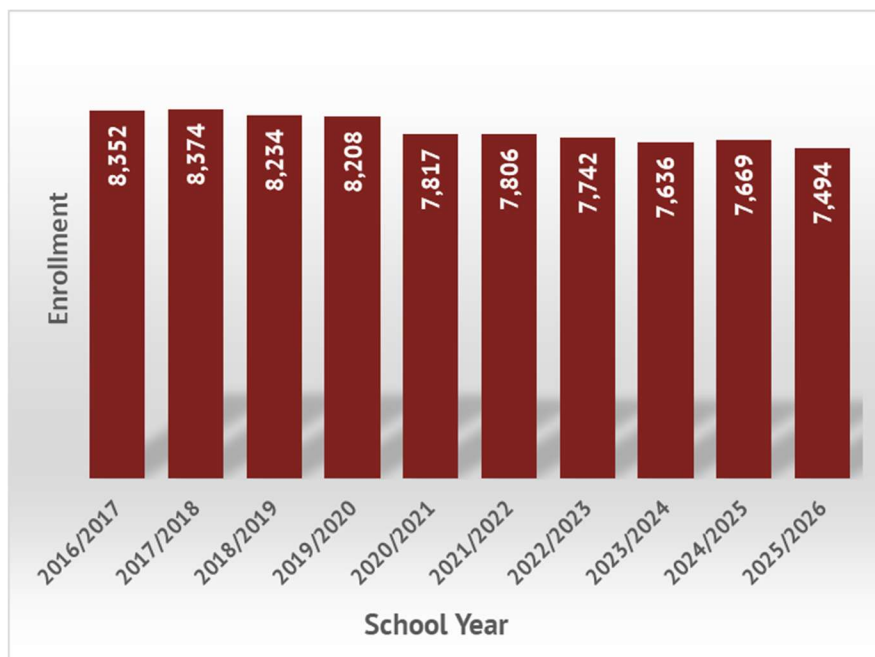
In order to identify the impact of Future Residential Development on the facilities of the District, this Report (i) evaluates the District’s current and projected enrollment, (ii) establishes the capacity of the District’s existing facilities and (iii) identifies a plan to meet the District’s facility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

A. Enrollment

- 1. Historical Enrollment** – This Report uses the California Basic Educational Data System (“CBEDS”) to identify the District’s enrollment over the past ten years.

Over the past 10 years the District has experienced stable enrollment. However, in the year ending in 2021 the District saw a significant decrease in enrollment due to COVID-19. The District does not expect this decrease to persist, alternatively the District anticipates moderate growth in future years based on projected residential development. Chart 1 shows the historical enrollment during this period.

Chart 1
Historical Enrollment Trend



2. Enrollment as a Result of Future Residential Development –

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

The Southern California Association of Governments ("SCAG") provided estimated housing units existing in 2026 and to exist in 2050 based on their 2024 Connect SoCal Regional Transportation Plan. *KeyAnalytics* estimated the amount of housing units within the District's boundaries using the SCAG GIS mapping system. SCAG estimates that approximately 18,314 additional residential units are expected to be constructed within the boundaries of the District through calendar year 2050 ("Future Units"). A more detailed breakdown is included in Exhibit A.

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

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

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

is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the District to provide school facilities for new student enrollment.

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

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

on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

The fee credit determination will be based upon a comparison of the impacts of the planned residential project and the existing land use category (i.e., retail and services, office, research and development, industrial/warehouse/manufacturing, hospital, hotel/motel or self-storage). The actual impacts of the planned residential project (taken from Table 11) will be reduced by the impact of the existing commercial/industrial category (derived from calculations contained in this Report). Any reduction to the School Fee would only occur if the reduced amount falls below the School Fee. In such a case, the District would levy the reduced amount per square foot of new residential construction for the subject Reconstruction project.

- c. **Student Generation Factors** - To estimate the impact on the District's enrollment of Future Units, Student Generation Factors ("SGFs") must be established. The process of determining SGFs involved obtaining student enrollment from the District and dividing it by the total units within the District's boundaries, obtained from the United States Census Bureau ("Census"). Table 1 shows the results of this analysis.

Table 1
Student Generation Factors

School Level	Enrollment	Total Units	Student Generation Factor
Elementary School (Grades TK-6)	5,727	16,136	0.3549
Middle School (Grades 7-8)	1,767	16,136	0.1095
Total	7,494		0.4644

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

- d. **Projected Enrollment** - When these SGFs are applied to the projected Future Units the resulting enrollment impact is 8,506 students. Table 2 outlines this calculation.

Table 2
Projected Enrollment
As a Result of Future Units

School Level	Student Generation Factor	Future Units	Projected Enrollment
Elementary School (Grades TK-6)	0.3549	18,314	6,500
Middle School (Grades 7-8)	0.1095	18,314	2,006
Total	0.4644		8,506

B. Capacity of District Facilities

The District currently operates 15 campuses serving students TK through 8th grade. To establish the capacity of the District’s facilities, this Report utilizes the District’s baseline capacity established with the SAB and made adjustments for subsequent construction projects funded by the State. Additional information regarding the determination of the District’s capacity has been included in Exhibit B. Table 3 summarizes the District’s current capacity.

Table 3
Current Facility Capacity

School Level	Facilities Capacity
Elementary School (Grades TK-6)	9,480
Middle School (Grades 7-8)	3,283
Total	12,763

C. District Facilities Needs

To evaluate the school facilities needed as a result of Future Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are 5,269 existing seats that may be utilized to house students expected to be generated by Future Units. Table 4 outlines the determination of existing excess capacity and the allocation of such capacity over the Future Units.

Table 4
Summary of Available District Capacity

School Level	Facilities Capacity	School Year 2025/2026 Enrollment	Existing Excess Capacity
Elementary School (Grades TK-6)	9,480	5,727	3,753
Middle School (Grades 7-8)	3,283	1,767	1,516
Total	12,763	7,494	5,269

To determine the number of unhoused students expected to be generated by Future Units, *KeyAnalytics* subtracted the Existing Excess Capacity listed in Table 4 from the Projected Enrollment listed in Table 2. Table 5 outlines this calculation.

Table 5
Projected Unhoused Students
As a Result of Future Units

School Level	Existing Excess Capacity	Projected Enrollment	Projected Unhoused Students
Elementary School (Grades TK-6)	3,753	6,500	2,747
Middle School (Grades 7-8)	1,516	2,006	490
Total	5,269	8,506	3,237

D. Plan to Provide for District Facilities Needs

The District plans to construct new school facilities to meet the needs of the unhoused students.

The timing of these improvements is unknown and relies heavily on the District's ability to access both local and State funding for such projects and the pace of Future Residential Development. Table 6 outlines the number of facilities needed by the District to house the projected unhoused students resulting from Future Units.

Table 6
School Facilities Needs
As a Result of Future Units

School Level	Projected Unhoused Students	Facility Capacity	Number of Facilities Needed
Elementary School (Grades TK-6)	2,747	718	3.8259
Middle School (Grades 7-8)	490	1,066	0.4597

IV. Financial Impact of Residential Development

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

A. Cost of School Facilities

School facilities cost estimates were prepared by *KeyAnalytics* utilizing information provide to the District by Frick, Frick and Jette. The school facilities costs represent the full cost of site acquisition, site development, construction, furniture, and equipment, as well as technology, stated in 2026 costs. Site costs are not included at the Elementary School level as the District already owns land it plans to build an Elementary School on. The estimated site acquisition and facility construction costs are shown in Table 7. A more detailed breakdown of the costs is listed in Exhibit C.

Table 7
Estimated School Facilities Cost

School Level	Construction Cost Per Facility	Site Cost Per Facility	Total Cost Per Facility
Elementary School (Grades TK-6) ¹	\$37,685,547	\$0	\$37,685,547
Middle School (Grades 7-8)	\$69,628,629	\$1,850,000	\$71,478,629

¹ The District currently owns a site for the construction of an Elementary School facility

B. Cost of Providing School Facilities

This Report determines the cost of providing school facilities to house unhoused students resulting from Future Units by multiplying the number of facilities needed, listed in Table 6, by the Estimated School Facilities Cost, listed in Table 7. Table 8 outlines the total cost of

providing school facilities to house unhoused students resulting from Future Units.

Table 8
Total Cost of Providing School Facilities
As a Result of Future Units

School Level	Number of Facilities	Cost Per Facility	Total Cost
Elementary School (Grades TK-6)	3.8259	\$37,685,547	\$144,181,132
Middle School (Grades 7-8)	0.4597	\$71,478,629	\$32,858,726
Total Cost Impact			\$177,039,858

C. Cost of Providing School Facilities per Square Foot of Future Residential Development

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report first allocates the Total Cost of Providing School Facilities to the Future Units. Table 9 shows the calculation of the Cost of Providing School Facilities per Future Unit.

Table 9
Cost of Providing School Facilities
Per Future Units

Total School Facilities Cost Impacts	Future Units	School Facilities Cost per Future Unit
\$177,039,858	18,314	\$9,666.91

The Cost of Providing School Facilities per Future Unit is then divided by the average square footage of Future Units. To determine the average square footage of a Future Unit this Report utilizes Certificates of Compliance issued within the boundaries of the District over the last two

years. Table 10 shows the cost of providing school facilities per square foot of Future Unit.

Table 10
Cost of Providing School Facilities
Per Square Foot of Future Unit

School Facilities Cost per Future Unit	Average Square Footage	School Facilities Cost Impact Per Square Foot
\$9,666.91	1,934	\$5.00

V. Comparison of Impact and Residential School Fee Revenue

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

A. Maximum Residential School Fee

On January 28, 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on residential development to \$5.38 per square foot. Based on the District's fee sharing agreement with the Victor Valley Union High School District, the District can collect 67.8 percent, or \$3.65 per square foot, for all new Future Units built within its boundaries.

B. Comparison of Impact and Maximum School Fee

This Report identifies in Section IV that the cost of providing school facilities per square foot of Future Residential Development is \$5.00. ***Since the current maximum School Fee is less than the cost of providing school facilities per square foot of Future Residential Development, the District is justified in imposing their portion of the maximum School Fee of \$3.65 per square foot for all Future Residential Development within its boundaries.***

VI. Financial Impact of Commercial/Industrial Development

This Section analyzes the financial impact on the District resulting from students that are generated by Future Commercial/Industrial Development.

Future Commercial/Industrial Development will attract additional workers to the District. Because some of those workers will have school-age children, such Future Commercial/Industrial Development will generate additional enrollment for the District. The District is also likely to experience additional enrollment as a result of new workers who do not live within the District's boundaries, but whose children attend the District's schools as a transfer student.

A. Employees Per 1,000 Square Feet

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

- 1. Employee Generation Rate** - As permitted by State law, this Report estimates the number of employees to be generated by Future Commercial/Industrial Development by utilizing the generation factors set forth San Diego Association of Governments ("SANDAG"). Table 11 shows these generation rates.

Table 11
Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Average Square Feet Per Employee	Employees Per 1,000 Square Feet
Retail and Services	447	2.2371
Office	286	3.4965
Research and Development	329	3.0395
Industrial/Warehouse/Manufacturing	371	2.6954
Hospital	360	2.7778
Hotel/Motel	883	1.1325
Self-Storage	15,552	0.0643

Source: SANDAG

2. Percentage of Employees Residing Within the District - To accurately identify the number of employees that will reside within the District, this Report adjusts the Employee Generation Rates list in Table 11 to account for employees that may not live within the District.

To estimate the percentage of employees that will reside within the District this Report utilizes data collected by the Census measuring individual's commute time. Based on this information, approximately 29.70 percent of employees within the District are likely to reside within the District. Table 12 shows the Resident Employee Generation Rates.

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

Commercial/Industrial Category	Employee Generation Rates	Employees Residing Within the District	Resident Employee Generation Rates
Retail and Services	2.2371	0.2970	0.6644
Office	3.4965	0.2970	1.0385
Research and Development	3.0395	0.2970	0.9027
Industrial/Warehouse/Manufacturing	2.6954	0.2970	0.8005
Hospital	2.7778	0.2970	0.8250
Hotel/Motel	1.1325	0.2970	0.3364
Self-Storage	0.0643	0.2970	0.0191

B. Household Impact

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

- 1. Average Number of Employees per Household** - To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the Census. According to the Census the average number of employed persons per household within the District is 1.4581.
- 2. Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Household Impact per 1,000 Square Feet of Commercial/Industrial Development is calculated by dividing the Average Number of Employees per Household by the Resident Employee Generation Rates listed in Table 12. Table 13 summarizes this calculation.

Table 13
Household Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Resident Employee Generation Rate	Average Employees Per Household	Household Impact Per 1,000 Square Feet
Retail and Services	0.6644	1.4581	0.4557
Office	1.0385	1.4581	0.7122
Research and Development	0.9027	1.4581	0.6191
Industrial/Warehouse/Manufacturing	0.8005	1.4581	0.5490
Hospital	0.8250	1.4581	0.5658
Hotel/Motel	0.3364	1.4581	0.2307
Self-Storage	0.0191	1.4581	0.0131

C. Student Generation Impact

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

- 1. Resident Student Generation Impact** - To estimate the number of resident students to be generated per 1,000 Square Feet of Commercial/Industrial Development this Report multiplies the SGFs, outlined in Section III, by the Household Impacts listed in Table 13. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed Table 14.

Table 14
Resident Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	0.1617	0.0499	0.2116
Office	0.2528	0.0780	0.3308
Research and Development	0.2197	0.0678	0.2875
Industrial/Warehouse/Manufacturing	0.1949	0.0601	0.2550
Hospital	0.2008	0.0620	0.2628
Hotel/Motel	0.0819	0.0253	0.1071
Self-Storage	0.0046	0.0014	0.0061

- 2. Inter-District Transfer Student Generation Impact** - To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by the Census. This calculation is summarized in Table 15.

Table 15
Inter-District Transfer Rate Per Employee

Item	Elementary School (Grades TK-6)	Middle School (Grades 7-8)
Number of Employed Persons	22,107	22,107
Number of Inter-District Transfers	153	75
Inter-District Transfers Per Employee	0.0069	0.0034

3. Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development - The Inter-District Transfer Rates, listed in Table 15, were multiplied by the Employee Generation Rates in Table 11 to calculate Inter-District Transfer Rates per 1,000 Square Feet of Future Commercial/Industrial Development. These Inter-District Transfer Rates were added to the Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development, listed in Table 12, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development list in the Table 16.

Table 16
Total Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	0.1772	0.0575	0.2347
Office	0.2769	0.0899	0.3668
Research and Development	0.2407	0.0781	0.3188
Industrial/Warehouse/Manufacturing	0.2134	0.0693	0.2827
Hospital	0.2200	0.0714	0.2914
Hotel/Motel	0.0897	0.0291	0.1188
Self-Storage	0.0051	0.0017	0.0067

D. Cost of Providing School Facilities

To calculate the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development, this Report calculates the cost impact per student using the information listed in Table 7 and multiplies the per student cost by the Total Student Generation Impacts listed in Table 16. Table 17 outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

Table 17
Cost of Providing School Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	Total
Retail and Services	\$9,649.67	\$3,856.11	\$13,505.78
Office	\$15,081.25	\$6,026.65	\$21,107.91
Research and Development	\$13,109.83	\$5,238.85	\$18,348.68
Industrial/Warehouse/Manufacturing	\$11,625.44	\$4,645.68	\$16,271.12
Hospital	\$11,981.16	\$4,787.82	\$16,768.98
Hotel/Motel	\$4,885.17	\$1,952.16	\$6,837.33
Self-Storage	\$277.40	\$110.85	\$388.24

E. Residential School Fee Revenue Offset

A portion of the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development will be mitigated through the collection of School Fees from Future Residential Development. To estimate the amount of these School Fees that will be collected, this Report multiplies the estimated average square footage of a Future Unit, by the District's Residential School Fee of \$3.65. This amount is then multiplied by the Household Impacts listed in Table 13. Table 18 outlines this calculation.

Table 18
Residential School Fee Revenue
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Household Impact	Average Residential School Fees	Residential School Fee Revenue
Retail and Services	0.4557	\$7,059.10	\$3,216.83
Office	0.7122	\$7,059.10	\$5,027.49
Research and Development	0.6191	\$7,059.10	\$4,370.29
Industrial/Warehouse/Manufacturing	0.5490	\$7,059.10	\$3,875.45
Hospital	0.5658	\$7,059.10	\$3,994.04
Hotel/Motel	0.2307	\$7,059.10	\$1,628.53
Self-Storage	0.0131	\$7,059.10	\$92.47

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 18 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 17 to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 19 outlines this calculation.

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

Commercial/Industrial Category	Cost of Providing School Facilities	Residential School Fee Revenue	Remaining Cost of Providing School Facilities
Retail and Services	\$13,505.78	\$3,216.83	\$10,288.95
Office	\$21,107.91	\$5,027.49	\$16,080.41
Research and Development	\$18,348.68	\$4,370.29	\$13,978.40
Industrial/Warehouse/Manufacturing	\$16,271.12	\$3,875.45	\$12,395.67
Hospital	\$16,768.98	\$3,994.04	\$12,774.95
Hotel/Motel	\$6,837.33	\$1,628.53	\$5,208.80
Self-Storage	\$388.24	\$92.47	\$295.77

VII. Comparison of Impact and Commercial/Industrial Fee Revenues

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

A. Maximum Commercial/Industrial School Fee

On January 28, 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on commercial/industrial development to \$0.87 per square foot. Based on the District's fee sharing agreement with the Victor Valley Union High School District, the District can collect 67.80 percent, or \$0.59 per square foot.

B. Comparison of Impact and Maximum School Fee

This Report identified in Section VI that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from \$295.77 to \$16,080.41. Table 20 compares these costs to the maximum School Fee for Commercial/Industrial Development.

Table 20
Comparison of Remaining Cost of Providing School Facilities

Commercial/Industrial Category	Remaining Cost of School Facilities		District's Share of Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	\$10,288.95	\$10.29	\$0.59	\$0.59
Office	\$16,080.41	\$16.08	\$0.59	\$0.59
Research and Development	\$13,978.40	\$13.98	\$0.59	\$0.59
Industrial/Warehouse/Manufacturing	\$12,395.67	\$12.40	\$0.59	\$0.59
Hospital	\$12,774.95	\$12.77	\$0.59	\$0.59
Hotel/Motel	\$5,208.80	\$5.21	\$0.59	\$0.59
Self-Storage	\$295.77	\$0.30	\$0.59	\$0.30

Since the District's share of the current maximum School Fee is less than the Remaining Cost of Providing School Facilities per Square Foot of Commercial/Industrial Development in each category the District is justified in imposing a School Fee of \$0.59 per square foot for all Future Commercial/Industrial Development within its boundaries, except for the Self-Storage category where the District is justified in imposing a School Fee of \$0.30.

VIII. Conclusion and Statement of Findings

Based on the findings of this Report, the District is justified in collecting their portion of the legal maximum fee (\$5.38) which is \$3.65 per square foot of residential development as authorized by Government Code Section 65995, as future residential development creates a school facility cost impact greater than the legal maximum fee. The District is also justified in collecting their portion of the legal maximum fee (\$0.87) which is \$0.59 per square foot of commercial/industrial development on all categories of commercial/industrial development except for those categorized as Self-Storage.

The findings of this Report are based on the following:

- According to SCAG there are 18,314 residential units planned to be built within the District.
- These residential units are expected to generate 8,506 students. The District expects these students will require the District to construct new school facilities.
- Each square foot of future residential development creates an estimated school facility cost impact of \$5.00.
- If the District collects their portion of the maximum school fee which is **\$3.65**, fee revenue will offset approximately 73 percent of the school facility cost impact of such residential development.
- Future commercial/industrial development will create the need for additional school facilities by increasing the number of households within the District and the number of inter-district transfer students.
- After accounting for the collection of the maximum school fee from residential development the remaining school facilities cost impact of commercial/industrial development ranges between \$0.30 and \$16.08 per square foot depending on the category of development.
- If the District collects their portion of the maximum school fee which is **\$0.59** per commercial/industrial square foot, fee revenue will offset between 3.67 – 11.32 percent of the school facility cost impact of such development, except for the Self-Storage category where the School District will collect 100% of the impact at the justified fee of \$0.30 per square foot.

Exhibit A

SCAG Housing Projections

ADELANTO ELEMENTARY SCHOOL DISTRICT
RESIDENTIAL DEVELOPMENT PROJECTIONS
SOURCE: SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS

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

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
20343100	0%	0	0	0
20344100	0%	0	0	0
20345100	0%	0	0	0
20346100	0%	0	0	0
53887100	0%	0	0	0
53889100	100%	176	178	178
53889200	100%	127	127	127
53889300	100%	2	2	3
53889400	100%	100	104	111
53890100	47%	4	4	4
53891100	100%	139	143	148
53894100	0%	0	0	0
53894200	0%	0	0	0
53895100	100%	510	615	756
53895200	100%	181	406	707
53895300	100%	646	747	883
53895400	100%	0	0	0
53895500	100%	113	264	467
53897100	100%	408	938	1,652
53897200	100%	540	1,239	2,179
53898100	0%	1	1	1
53898200	0%	0	0	0
53898300	0%	1	2	3
53899100	100%	954	1,114	1,327
53899200	100%	2,766	2,798	2,842
53899300	100%	2,062	2,127	2,215
53899400	100%	39	75	122
53899500	100%	1	1	1
53899600	100%	14	29	50
53899700	100%	377	627	963
53899800	100%	1,613	3,712	6,535
53900100	0%	0	0	0
53902100	100%	166	247	356
53902200	100%	103	193	312
53902300	100%	149	149	149
53902400	100%	776	1,763	3,090
53903100	100%	571	700	876
53903200	100%	151	239	357

Tier2	% In District ^[2]	Housholds 2026	Households 2035	Households 2050
53903300	100%	613	613	613
53903400	100%	448	493	553
53903500	100%	568	901	1,349
53904100	74%	105	241	422
53904200	100%	232	515	897
53905100	0%	0	0	0
53905200	56%	4	8	10
53905300	77%	12	29	52
53909100	100%	11	11	11
53909200	100%	1	1	1
53909300	100%	70	156	262
53909400	100%	56	126	222
53911100	95%	498	498	498
53911200	100%	1,464	1,581	1,728
53911300	26%	274	313	361
53911400	100%	1,583	1,693	1,832
53912100	100%	0	0	0
53912200	100%	1	1	1
53912300	100%	0	0	0
53913100	100%	336	566	855
53913200	0%	0	0	0
53913300	67%	958	1,094	1,263
53914300	0%	0	0	0
53915100	4%	3	3	4
53916300	47%	712	723	737
53919100	1%	21	21	22
53922100	1%	0	0	0
53922200	0%	0	0	1
53922300	98%	334	716	1,200
53922500	0%	1	1	1
53944200	1%	1	1	1
Totals ^[3]		20,996	28,849	39,310

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

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

[3] Totals may not sum due to rounding.

Exhibit B

School Facilities Capacity Analysis

**ADELANTO ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITIES CAPACITY ANALYSIS**

State Application	Description	Elementary School (TK-6)	Middle School (7-8)
N/A	SAB Form 50-02	3,852	962
50/67587-00-001	Theodore Vick Elementary	810	146
50/67587-00-002	New Middle School	144	693
50/67587-00-003	New Elementary No. 2 - El Mirage	250	
50/67587-00-004	Victoria Magathan Elementary	675	
50/67587-00-005	West Creek Elementary	950	
50/67587-00-006	Mesa Linda Elementary	114	
50/67587-00-007	Morgan Kincaid Preparatory	38	
50/67587-00-008	Eagle Ranch Elementary	41	
50/67587-00-009	Morgan Kincaid Preparatory	250	
50/67587-00-010	Columbia Middle	75	324
50/67587-00-011	Columbia Middle	250	
50/67587-00-012	New Elementary School Site #26	Not Funded	
50/67587-00-013	New Elementary School Site #23	850	
50/67587-00-014	Gus Franklin	800	
50/67587-00-015	New Middle School Site #25	381	1,158
50/67587-00-016	Site #27	Not Funded	
Total Capacity		9,480	3,283

Exhibit C

Estimated School Facilities Cost

**Adelanto Elementary School District
Estimated "True" Cost
Elementary School Facility**

A. Site			\$1,420,000
	Site Purchase Price	\$1,380,000	
	Acres	13.80	
	Cost Per Acre	\$100,000	
	EIR		\$20,000
	Appraisals		\$10,000
	Surveys		\$5,000
	Escrow/Title		\$5,000
B. Plans			\$1,996,484
	Architect's Fee	\$1,784,332	
	Preliminary Testing	\$20,000	
	DSA/SDE Plan Check	\$172,152	
	Energy Fee Analysis	\$15,000	
	Other	\$5,000	
C. Construction			\$31,936,640
	Square Feet Per Student	80	
	Cost Per Square Foot	\$556	
D. Testing			\$50,000
E. Inspection			\$144,000
	Cost Per Month (1 inspector)	\$12,000	
	Months	12	
F. Furniture and Equipment			\$861,600
	Cost Per Square Foot	\$15	
G. Contingency			\$728,174
	Percent of Project	2.00%	
H. Items Not Funded By State			\$1,968,648
	Technology (5% of Construction)	\$1,596,832	
	Library Books (8 books/student @ \$15)	\$86,160	
	Landscaping (\$0.44 per Sq. Ft.)	\$264,496	
	Landscaping Architect Fees (8% of Landscaping)	\$21,160	
I. Total Estimated Cost			\$39,105,547
	School Facility Capacity		718
	School Facility Cost Per Student		\$54,465

**Adelanto Elementary School District
Estimated "True" Cost
Middle School Facility**

A. Site			\$1,850,000
	Site Purchase Price	\$1,810,000	
	Acres	18.10	
	Cost Per Acre	\$100,000	
	EIR		\$20,000
	Appraisals		\$10,000
	Surveys		\$5,000
	Escrow/Title		\$5,000
B. Plans			\$3,500,227
	Architect's Fee	\$3,148,890	
	Preliminary Testing	\$20,000	
	DSA/SDE Plan Check	\$311,337	
	Energy Fee Analysis	\$15,000	
	Other	\$5,000	
C. Construction			\$59,227,806
	Square Feet Per Student	100	
	Cost Per Square Foot ¹	\$556	
D. Testing			\$180,000
E. Inspection			\$324,000
	Cost Per Month (1.5 inspectors)	\$18,000	
	Months	18	
F. Furniture and Equipment			\$1,599,000
	Cost Per Square Foot	\$15	
G. Contingency			\$1,333,621
	Percent of Project	2.00%	
H. Items Not Funded By State			\$3,463,975
	Technology (5% of Construction)	\$2,961,390	
	Library Books (8 books/student @ \$15)	\$127,920	
	Landscaping (\$0.44 per Sq. Ft.)	\$346,912	
	Landscaping Architect Fees (8% of Landscaping)	\$27,753	
I. Total Estimated Cost			\$71,478,629
	School Facility Capacity		1,066
	School Facility Cost Per Student		\$67,053