



Cypress School District 2026 Fee Justification Study

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EXECUTIVE SUMMARY

Education Code Section 17620 authorizes the governing board of a school district to levy school fees to offset the impacts to school facilities from new residential and commercial/industrial construction and reconstruction. In order to levy Level I fees (statutory fees), a school district must prepare and adopt a fee justification study pursuant to the provisions of Education Code Section 17620 and Sections 65995 and 66001 of the Government Code. The fee justification study serves as the basis for justifying the levy of Level I fees and presents and documents the nexus findings required by State law.

This Fee Justification Study (“Study”) has been prepared for the Cypress School District (“School District”) to demonstrate the relationship between new residential and commercial/industrial development and the School District’s need for the construction of school facilities, the cost of the school facilities, and the per square foot amount of Level I fees (“School Fees”) that may be levied by the School District on residential and commercial/industrial development in accordance with applicable law.

The State Allocation Board (“SAB”) reviews and may adjust the maximum authorized School Fees every January in even-numbered years. The SAB increased the Level I fee on January 28, 2026, and the maximum School Fees authorized by Education Code Section 17620 are currently \$5.38 per square foot for residential construction/reconstruction and \$0.87 per square foot for commercial/industrial construction for unified school districts.

The School District serves areas within the Cities of Cypress, La Palma, and Buena Park and provides education for transitional kindergarten (TK) through sixth grade. Pursuant to Education Code Section 17623(a), the School District, as a nonunified school district sharing common jurisdiction with other nonunified school district(s), entered into a school facilities fee allocation agreement with the Anaheim Union High School District. The agreement specifies the percentage of the maximum School Fees that may be levied and collected by each school district. According to the agreement, approximately fifty percent (50%) of the maximum School Fees may be charged and collected by the School District, or approximately \$2.69 and \$0.435 for residential and commercial/industrial development, respectively. Based on the findings presented in this Study, the School District is justified in collecting its portion of the maximum residential and commercial/industrial School Fees¹. The findings are summarized as follows:

Residential Development

New residential development in the School District is projected over the next ten (10) years and beyond. Based on student generation rates determined for the School District, new residential development could generate an estimated 445 new students over the next ten (10) years. An analysis of the School District’s existing permanent facilities capacity and enrollment demonstrates the projected student enrollment does support expansion and/or reconstruction of existing school facilities. The school facilities cost impact per residential square foot as determined in this Study are shown in Table E-1.

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

TABLE E-1
Residential School Facilities Cost Impact/ Applicable Residential School Fee Per Square Foot

Impact Per Square Foot	Applicable Residential School Fee Per Square Foot
\$3.44	\$2.69

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is greater than the maximum authorized residential School Fee, which is \$2.69 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$2.69 per square foot (the “Applicable Residential School Fee”).

Commercial/Industrial Development

As commercial/industrial properties develop, new jobs are created. Many of the employees working at the new jobs will move into the School District boundaries, thereby increasing the need for new residential development and further impacting the School District’s facilities. Additionally, many employees living outside of but working at new jobs within the School District boundaries will enroll students on an inter-district basis. School Fees may be imposed on commercial/industrial development if the school fees collected on residential development are insufficient to provide adequate school facilities for students generated as a result of new development and nexus findings are presented that justify the imposition of the commercial/industrial school fee.

Section 17621(e)(1)(B) of the Education Code requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. This code section further adds that employee generation estimates shall be based on the applicable employee generation estimates set forth in the January 1990 edition of “San Diego Traffic Generator Study” (“Traffic Study”), a report by San Diego Association of Governments (“SANDAG”). The school facilities cost impacts per commercial/industrial square foot as determined in this Study are shown in Table E-2 by commercial/industrial land use type (each commercial/industrial category is further described in Appendix “A”).

The cost impacts per square foot for each category of commercial/industrial construction are shown in Table E-2. As indicated, the calculated impact per square foot varies by use category, ranging from \$0.02 for Rental Self-Storage to \$1.56 for Commercial Offices (Standard). For each category, the Maximum Applicable School Fee is set at the lesser of (i) the calculated impact per square foot or (ii) the School District's maximum authorized School Fee of \$0.435 per square foot applicable to new commercial/industrial development. As shown in Table E-2, the calculated impact for several categories exceeds the statutory maximum; therefore, the Maximum Applicable School Fees for those categories are capped at \$0.435 per square foot. For categories where the calculated impact falls below \$0.435, including Rental Self-Storage (\$0.02) and Hospitality/Lodging (\$0.37), the Maximum Applicable School Fees are equal to the calculated impacts. The School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in amounts up to but not exceeding the Maximum

Applicable School Fees shown in Table E-2.

TABLE E-2
Commercial/Industrial School Facilities Cost Impacts/ Applicable School Fees

Commercial/Industrial Category	Impact Per Square Foot	Maximum Applicable School Fees
Banks	\$0.92	\$0.435
Community Shopping Center	\$0.50	\$0.435
Neighborhood Shopping Center	\$0.91	\$0.435
Industrial Business Parks	\$1.14	\$0.435
Industrial Parks/Warehousing/Manufacturing	\$0.44	\$0.435
Rental Self-Storage	\$0.02	\$0.020
Research & Development	\$0.99	\$0.435
Hospitality (Lodging)	\$0.37	\$0.370
Commercial Offices (Standard)	\$1.56	\$0.435
Commercial Offices (Large High Rise)	\$1.48	\$0.435
Corporate Offices	\$0.87	\$0.435
Medical Offices	\$1.39	\$0.435

SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

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

The School District currently operates six (6) schools serving TK through 6 ("Elementary School"). Per Education Code Section 17071.10, these facilities have a capacity to accommodate 3,995 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased for a period of less than five (5) years, (iii) leased when needed as interim housing (project basis), or (iv) represent the number of portables that exceed 25% of the School District's permanent classrooms. Appendix "B" provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District's program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2025, the student enrollment of the School District is 3,178 students. A summary of the student enrollment data is included in Appendix "C". Current available capacity is calculated by subtracting current student enrollment from existing school facilities. This operation results in deficit seats. The available capacity calculation is shown in Table 1.

TABLE 1
Facilities Capacity and Student Enrollment

Existing Facilities Capacity	Student Enrollment (October 2025)	Available/ (Deficit) Capacity
3,995	3,178	817

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

To estimate projected residential unit growth over the next ten (10) years, Koppel & Gruber Public Finance ("K&G Public Finance") obtained and compiled information from the adopted Housing Elements for each planning jurisdiction overlapping the School District boundaries, including the City of Cypress, City of Buena Park, and City of La Palma. Such information included: (i) the 6th Cycle Regional Housing Needs Assessment ("RHNA") allocations adopted by the Southern California Association of Governments ("SCAG") for the 2021-2029 planning period, (ii) Housing Element site inventories identifying parcels designated for residential development, and (iii) specific plan documents including the Cypress Town Center Specific Plan and Lincoln Avenue Specific Plan. RHNA allocations were weighted by the approximate share of each jurisdiction falling within School District boundaries. Based on this information, it is estimated the School District could experience the development of an estimated 4,466 residential units over the next ten (10) years ("Projected Units").

The types of residential units considered include:

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

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

TABLE 2
Projected Units by Residential Category

Residential Category	Total Projected Units	Mitigated Projected Units	Unmitigated Projected Units
Single-Family Detached (SFD)	99	0	99
Multi-Family Attached (MFA)	4,367	0	4,367
Total	4,466	0	4,466

² Education Code Section 17625 sets forth the prerequisites that must be met before school districts may levy school fees on mobile homes. Since it is often difficult to determine and make projections relating to mobile homes that meet those requirements, the mobile home category is omitted from this Study.

³ ADU development projections are difficult to reliably estimate due to the incremental and property-owner-driven nature of ADU construction. Pursuant to Senate Bill 543, effective January 1, 2026, ADUs containing less than 500 square feet are exempt from School Fees. ADUs of 500 square feet or more remain subject to School Fees at the applicable residential rate.

2. Student Generation Rates

In order to calculate student generation rates ("SGRs"), K&G Public Finance obtained property characteristic data from the Orange County Assessor's Office and current student enrollment data with residential addresses from the School District as of October 2025. Parcels in the assessor data file were classified by housing type based on land use codes: Single Family Detached ("SFD"), Single Family Attached ("SFA"), and Multi-Family Attached ("MFA"). Mobile home students residing within the District were identified through address matching but excluded from the student generation rate analysis. Accessory Dwelling Units ("ADUs") are not separately identified in Orange County Assessor land use codes; therefore, if any students reside in ADUs within the School District, they would be captured within the SFD classification of the primary parcel.

K&G Public Finance then obtained a student database from the School District, which contained the school attended, grade level and physical address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2025. The student enrollment address information was matched to the address (situs address) information of parcels in the County property characteristic database. The number of students matched was then queried by school level and residential category. Of the 3,178 students, 2,898 students (91.19%) were successfully matched to residential parcels within the School District. The remaining 280 students represent inter-district transfers residing outside School District boundaries and students residing in mobile homes; both groups were excluded from the SGR calculations. Mobile home students were excluded due to the nuanced criteria for levying school fees on mobile homes and uncertainty regarding which mobile home developments will satisfy the statutory requirements. The number of students matched was then queried by residential category. Table 3 provides a summary of the SGRs by residential category. A more detailed analysis of the SGR determinations is contained within Appendix "D".

TABLE 3
Student Generation Rates

SFD Units	MFA Units
0.2430	0.0964

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of 4,466 Projected Units as shown in Table 2. A total of 446 students are estimated to be generated from 4,466 Projected Units. The projected student enrollment is summarized by school level in Table 4.

TABLE 4
Projected Student Enrollment by School Level

Projected Student Enrollment {from Unmitigated Projected Units}
445

4. Projected Unhoused Students

As shown in Table 1, facilities capacity exceeds enrollment. While these findings indicate the School District’s collective capacity is available accommodate projected students from new development over the course of the planning period, the analysis doesn’t consider (i) the condition and adequacy of existing capacity, (ii) the availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected; and/or (iii) the service and educational goals of the School District.

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

TABLE 5
Projected Unhoused Students

Projected Student Enrollment	Available Seat Adjustment	Projected Unhoused Students
445	0	445

C. FACILITY NEEDS AND ESTIMATED PER SEAT/STUDENT COST

1. Facilities Needs

Government Code Section 66001 (g) allows School Fees to include the costs attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.

California Assembly Bill 130, a TK-12 trailer bill which was signed by the Governor in September 2021, expands TK age eligibility in two-birth month increments over a period of 4 years commencing with the 2022-23 school year (the “Universal Transitional

Kindergarten Program"). The Universal Transitional Program also requires TK programs to operate with a student-teacher ratio of 12:1 in 2022-23 and transitioning to a 10:1 ratio by 2023-24, contingent upon budget appropriations. The School District has identified costs of approximately \$450,000 for the addition of transitional kindergarten restroom facilities at Landell Elementary School to accommodate the expanded TK program.

In addition to the need for the expansion of school facilities to accommodate Projected Unhoused Students, capital improvement projects are necessary for the long-term use and adequate housing of student enrollment at the School District's existing facilities to maintain and achieve an adopted level of service. The School District has identified the need to complete modernization of Landell Elementary School (the only remaining school site not fully modernized) to achieve facility parity with other school sites in the district. The facilities needs exist regardless of the availability of capacity to house student enrollment, inclusive of student enrollment generated from new development; therefore, without implementation of the capital improvement projects, capacity available for Projected Student Enrollment is deemed inadequate.

In 2025, the School District updated its Long-Range Facilities Master Plan ("2025 Plan") identifying certain capital improvements and modernization needs and preliminary cost estimates for the identified projects. The 2025 Plan identifies the total estimated construction cost for replacement of (i) certain classroom facilities of Landell Elementary School at \$8,927,200; (ii) the emergency reopening of Damron Elementary School at \$2,200,000, and (iii) full modernization of Damron Elementary School at \$12,000,000 in 2025 dollars, exclusive of soft costs such as architectural design, Division of the State Architect fees, inspection, and testing.

The 2025 Plan demonstrates capital improvement projects are necessary for the long-term use and adequate housing of student enrollment at the School District's existing facilities. Revenues from the imposition of the School Fees are intended (i) to help bridge the funding gap between (a) monies available from general obligation bond proceeds, including funding from the Measure M Authorization, State funding, or other sources, and (b) the remaining estimated costs of the capital improvement projects outlined in the 2025 Plan and (ii) other project costs not specified in the 2025 Plan, including the potential reopening and modernization of closed school sites should enrollment growth from Projected Units necessitate additional school capacity.

In 2008, voters approved Measure M authorizing the School District to issue up to \$53,600,000 in general obligation bonds for school facility improvements. The bond measure authorized the rehabilitation of aging classrooms and school facilities, upgrades to fire, safety, and security systems, repair or replacement of roofs, restrooms, plumbing, electrical, heating, and ventilation systems, and improvements to classroom teaching equipment and technology. Between 2010 and 2014, the School District utilized Measure M proceeds to complete modernization at five school sites: Vessels Elementary (2010), King Elementary (2011), Morris Elementary (2012), Luther Elementary (2013), and Arnold Elementary (2014). Landell Elementary School was only partially modernized in 2014 before available bond proceeds were exhausted.

As of the date of this Study, \$11,900,000 of the Measure M authorization remains unissued. California Assembly Bill 182, effective January 1, 2014, imposes constraints on the issuance of general obligation bonds, including limitations on bond terms and debt service ratios. Under these constraints, the School District does not project being able to issue a third series bond sale until after 2030. The remaining Measure M authorization of \$11,900,000 is insufficient to fund the identified capital improvement costs of \$23,127,200 for Landell classroom replacement and Damron modernization, exclusive of soft costs. Even if the full remaining authorization were issued and applied to these projects, a funding gap of approximately \$11,227,200 would remain.

Revenues from the imposition of the applicable school fees are intended to fund, in part, estimated costs for the construction of new classroom facilities and capital improvement projects required to accommodate Projected Student Enrollment.

TABLE 6
Estimated Facilities Costs

Total Estimated Facilities Costs
\$23,127,200

2. Estimated Cost Per Seat/Student

The estimated cost per student to provide adequate school facilities to house Projected Unhoused Students was derived from the District's 2025/26 Facilities Master Plan.

The cost per classroom approach is the most conservative and defensible methodology for establishing a reasonable cost basis for this Study, as it directly ties the facilities cost impact to the provision of instructional space without speculative assumptions regarding site acquisition, administrative facilities, or interim housing costs.

Cost Per Classroom Calculation. The Facilities Master Plan identifies the Landell Elementary School classroom replacement project as the District's primary capacity expansion project with a defensible nexus to new residential development. The total project cost of \$8,927,200 for 12 replacement classrooms yields an estimated cost per classroom of \$743,933.

Cost Per Student Calculation. Dividing the cost per classroom by the elementary school design capacity of 25 students per classroom results in a Total Facilities Cost Impact per Student of \$29,757, as shown in Table 7.

TABLE 7
Total Facilities Cost Impact Per Seat/Student

Estimated Facilities Costs per Classroom	Capacity per Classroom	Facilities Cost Impact per Seat/Student
\$743,933	25	\$29,757

SECTION III. PROJECTED IMPACT OF RESIDENTIAL DEVELOPMENT

The following sections present the school facility impact analysis for new residential development and provide step-by-step calculations of the estimated per residential square foot cost impact.

To determine the school facilities cost impact per square foot of residential development, first the Facilities Cost Impact per Seat/Student determined in Table 7 is multiplied by the Projected Unhoused Students as shown in Table 5. The result of this computation is shown in Table 8 and reflects the estimated school facilities cost impact to house Projected Unhoused Students.

TABLE 8
Total Facilities Cost Impact

Facilities Cost Impact per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Projected Units
\$29,757	445	\$13,241,865

The total school facilities impact shown in Table 8 above was then divided by the number of 4,467 Projected Units shown in Table 2 to determine the school facilities cost per residential unit. The cost per residential unit is shown in Table 9.

TABLE 9
School Facilities Cost per Residential Unit

Total Facilities Cost Impact	Projected Units	Facilities Cost Impact per Residential Unit
\$13,241,865	4,466	\$2,965

The school facilities cost impact per residential square foot is calculated by dividing the school facilities cost per residential unit determined in Table 9 by the weighted average square footage of each residential unit type. This calculation is shown in Table 10. The weighted average square footage square footage of the 4,467 Projected Units is estimated based on square footage information from recent development projects constructed within the School District and in the Cities of Buena Park, Cypress, and La Palma.

TABLE 10
School Facilities Cost per Residential Square Foot

Facilities Cost Impact per Residential Unit	Weighted Average Square Footage	Facilities Cost per Residential Square Foot
\$2,965	863	\$3.44

The school facilities impact per residential square foot determined in Table 10 is greater than the School District's share of the current maximum authorized residential School Fees of \$2.69 per square foot; therefore, the School District is justified in levying up to but not exceeding the maximum authorized amount for residential construction and reconstruction.

SECTION IV. COMMERCIAL/INDUSTRIAL SCHOOL IMPACT ANALYSIS

The following section presents the school facilities impact analysis for new commercial/industrial development and provides a step-by-step calculation of the estimated per commercial/industrial square foot cost impacts.

A. EMPLOYEE GENERATION

In the course of making the nexus findings to justify School Fees levied on commercial/industrial development, Education Code Section 17621(e)(1)(B) requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. As mentioned in the Executive Summary, for purposes of making such determination this code section further sets out that the employee generation estimates be based on the applicable estimates set forth in the Traffic Study published by SANDAG.

The employee generation estimates per 1,000 square feet of development derived from the Traffic Study are listed by commercial/industrial land use category in Table 11. The land use categories listed are based on those categories described in the Traffic Study and include all land uses recommended by the provisions of Education Code Section 17621(e)(1)(B).

TABLE 11
Employee Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Average Square Footage per Employee	Employees Per 1,000 Square Feet
Banks	354	2.8253
Community Shopping Center	652	1.5348
Neighborhood Shopping Center	357	2.7985
Industrial Business Parks	284	3.5156
Industrial Parks/Warehousing/Manufacturing	742	1.3473
Rental Self-Storage	15,541	0.0643
Research & Development	329	3.0408
Hospitality (Lodging)	883	1.1325
Commercial Offices (Standard)	209	4.7897
Commercial Offices (Large High Rise)	220	4.5442
Corporate Offices	372	2.6848
Medical Offices	234	4.2654

Source: San Diego Traffic Generator Study, January 1990 Edition; SANDAG.

B. RESIDENTIAL IMPACT

1. Households

To evaluate the impact of commercial/industrial development on School District facilities, the employee generation estimates listed in Table 11 were first used to determine the impact of commercial/industrial development on a per household basis. Based on information derived from U.S. Census Bureau data⁴, there are approximately 1.50 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 11 by 1.50 results in the estimated number of households per 1,000 square feet of commercial/industrial development ("Total Household Impact").

The Total Household Impact determined in the preceding paragraph takes into consideration all employees generated from commercial/industrial development. Since some of those employees will live outside the School District and will therefore have no impact on the School District, the figures are adjusted to reflect only those households within the School District occupied by employees generated from commercial/industrial development built within the School District. Based on information derived from U.S. Census Bureau data⁵, it is estimated that approximately twenty-two percent (22.40%) of employees both live and work within the School District. Multiplying the Total Household Impact by twenty-two percent (22.40%) results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 12.

TABLE 12
Impact of Commercial/Industrial Development on Households within the School District

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	0.4219
Community Shopping Center	0.2292
Neighborhood Shopping Center	0.4179
Industrial Business Parks	0.5250
Industrial Parks/Warehousing/Manufacturing	0.2012
Rental Self-Storage	0.0096
Research & Development	0.4541
Hospitality(Lodging)	0.1691
Commercial Offices (Standard)	0.7153
Commercial Offices (Large High Rise)	0.6786
Corporate Offices	0.4009
Medical Offices	0.6370

⁴ 2020 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

⁵ 2020 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

2. Household Student Generation

The student generation impacts per 1,000 square feet of commercial/industrial development were calculated by multiplying the household impacts shown in Table 12 by blended student generation rates. The result of this calculation is shown in Table 13. The determination of student generation rates are shown and described in Appendix “D” of this Study.

TABLE 13
Student Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Student Generation
Banks	0.0421
Community Shopping Center	0.0229
Neighborhood Shopping Center	0.0417
Industrial Business Parks	0.0524
Industrial Parks/Warehousing/ Manufacturing	0.0201
Rental Self-Storage	0.0010
Research & Development	0.0453
Hospitality (Lodging)	0.0169
Commercial Offices (Standard)	0.0714
Commercial Offices (Large High Rise)	0.0677
Corporate Offices	0.0400
Medical Offices	0.0636

3. Inter-District Student Impact

Based on information provided by the School District, 179 students were enrolled at the School District on an inter-district basis as of October 31 2025. Many of those inter-district students attend the School District as a result of their parents or guardians being employed at businesses located within the School District boundaries. To determine the inter-district impact of new commercial/industrial development, the number of inter-district students was first divided by the estimated number of employees within the School District’s area. Employment was estimated at 23,167⁶ based on data obtained from the U.S. Census Bureau. The ratio of inter-district students to estimated employment for each school level was then multiplied by the employee generation factors for each of the commercial/industrial categories as shown in Table 12. The calculation results in the Inter-District Student Impacts shown in Table 14.

⁶ [2020 American Community Survey 5-Year Estimates; DP03-Economic Characteristics (Civilian Employed)].

TABLE 14
Inter-District Cost Impact per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Inter-District Cost Impact
Banks	0.0218
Community Shopping Center	0.0118
Neighborhood Shopping Center	0.0215
Industrial Business Parks	0.0271
Industrial Parks/ Warehousing/Manufacturing	0.0104
Rental Self-Storage	0.0005
Research & Development	0.0234
Hospitality (Lodging)	0.0087
Commercial Offices (Standard)	0.0369
Commercial Offices (Large High Rise)	0.0350
Corporate Offices	0.0207
Medical Offices	0.0328

4. Total Student Generation Impact

The Total Student Generation Impact is determined by adding the Student Generation Impacts shown in Table 13 to the Inter-District Impacts determined in Table 14. The Total Student Generation Impacts are listed in Table 15.

TABLE 15
Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Student Generation Cost Impact
Banks	0.0639
Community Shopping Center	0.0347
Neighborhood Shopping Center	0.0632
Industrial Business Parks	0.0795
Industrial Parks/ Warehousing/Manufacturing	0.0305
Rental Self-Storage	0.0015
Research & Development	0.0687
Hospitality (Lodging)	0.0256
Commercial Offices (Standard)	0.1083
Commercial Offices (Large High Rise)	0.1027
Corporate Offices	0.0607
Medical Offices	0.0964

C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

1. Cost Impact

To estimate the school facilities costs required to house new students as a result of additional commercial/industrial development, the Facilities Cost Impact per Seat/Student determined in Table 7 is multiplied by the household impacts calculated in Table 15, resulting in the total school facilities cost impact per 1,000 square feet of commercial/industrial development. The total school facilities cost impacts are shown in Table 16 by commercial/industrial development category.

TABLE 16
School Facilities Costs per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	School Facilities Cost Impact
Banks	\$1,900
Community Shopping Center	\$1,033
Neighborhood Shopping Center	\$1,882
Industrial Business Parks	\$2,365
Industrial Parks/ Warehousing/Manufacturing	\$907
Rental Self-Storage	\$44
Research & Development	\$2,045
Hospitality (Lodging)	\$762
Commercial Offices (Standard)	\$3,222
Commercial Offices (Large High Rise)	\$3,056
Corporate Offices	\$1,805
Medical Offices	\$2,870

4. Residential Fee Offsets

The total cost impacts determined in Table 16 represent the amounts required to fully mitigate the impact on school facilities, as a result of new commercial/industrial development within the School District. Many employees as a result of new commercial/industrial development will commute from areas outside of the School District boundaries or will reside in existing homes, from which no mitigation will be received from the housing in which they reside. However, new commercial/industrial development, and thereby new employee generation, will also increase the need for new residential development to house those employees living in the School District. Applicable Residential School Fees adopted by the School District under applicable law will also be imposed by the School District on such new residential development. To prevent new commercial/industrial development from paying the portion of impact that is mitigated by the Applicable Residential School Fees, this amount has been calculated and deducted from the school facilities impact costs calculated in Table 16.

The residential fee offsets are first calculated by using the Applicable Residential School

Fee of \$2.69 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 863 square feet. This calculation provides the average residential revenues from a residential unit of \$2,321 (\$2.69 x 863). The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 12, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development ("Residential Fee Offset"). This computation is shown in Table 17.

TABLE 17
Residential Fee Offsets

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.	Residential Fee Offset per 1,000 Square Feet Com./Ind.
Banks	0.4219	\$979
Community Shopping Center	0.2292	\$532
Neighborhood Shopping Center	0.4179	\$970
Industrial Business Parks	0.5250	\$1,219
Industrial Parks/ Warehousing/Manufacturing	0.2012	\$467
Rental Self-Storage	0.0096	\$22
Research & Development	0.4541	\$1,054
Hospitality (Lodging)	0.1691	\$393
Commercial Offices (Standard)	0.7153	\$1,660
Commercial Offices (Large High Rise)	0.6786	\$1,575
Corporate Offices	0.4009	\$931
Medical Offices	0.6370	\$1,479

3. Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 17 from the total school facilities costs listed in Table 16 results in the net school facilities costs per 1,000 square feet of commercial/industrial development ("Net School Facilities Costs"). The Net School Facilities Costs are listed in Table 18.

TABLE 18
Net School Facilities Costs Per 1,000 Square Feet Commercial/Industrial Development

Commercial/Industrial Category	Total School Facilities Cost Impact	Residential Fee Offset	Net School Facilities Cost Impact
Banks	\$1,900	\$979	\$921
Community Shopping Center	\$1,033	\$532	\$501
Neighborhood Shopping Center	\$1,882	\$970	\$912
Industrial Business Parks	\$2,365	\$1,219	\$1,146
Industrial Parks/ Warehousing/Manufacturing	\$907	\$467	\$440
Rental Self-Storage	\$44	\$22	\$22
Research & Development	\$2,045	\$1,054	\$991
Hospitality (Lodging)	\$762	\$393	\$370
Commercial Offices (Standard)	\$3,222	\$1,660	\$1,562
Commercial Offices (Large High Rise)	\$3,056	\$1,575	\$1,480
Corporate Offices	\$1,805	\$931	\$875
Medical Offices	\$2,870	\$1,479	\$1,391

The Net School Facilities Cost Impacts determined in Table 18 were then divided by 1,000⁷ to provide the cost impact on a square foot basis. These cost impacts are listed in Table 19.

TABLE 19
Net School Facilities Cost Impacts Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	\$0.92
Community Shopping Center	\$0.50
Neighborhood Shopping Center	\$0.91
Industrial Business Parks	\$1.14
Industrial Parks/ Warehousing/Manufacturing	\$0.44
Rental Self-Storage	\$0.02
Research & Development	\$0.99
Hospitality (Lodging)	\$0.37
Commercial Offices (Standard)	\$1.56
Commercial Offices (Large High Rise)	\$1.48
Corporate Offices	\$0.87
Medical Offices	\$1.39

The net school facilities cost impacts per commercial/industrial square foot shown in

⁷ The Employee Generation Rates derived from the SANDAG Traffic Study are estimated per 1,000 square feet of development.

Table 19 vary by use category, ranging from \$0.02 for Rental Self-Storage to \$1.56 for Commercial Offices (Standard). For several categories, the calculated impact exceeds the maximum authorized statutory school fee for commercial/industrial development of \$0.435 per square foot; in those cases, the applicable fee is capped at \$0.435. For categories where the calculated impact falls below the statutory maximum, including Rental Self-Storage (\$0.02) and Hospitality/Lodging (\$0.37), the applicable fee equals the calculated impact. Therefore, the School District is justified in levying school fees on commercial/industrial development in amounts up to but not exceeding the lesser of the calculated impact or the statutory maximum for each category as shown in Table 19.

D. COMMERCIAL/INDUSTRIAL DEVELOPMENT NOT IN PRESCRIBED CATEGORIES

In cases where new commercial/industrial development does not fit within the prescribed categories shown in Table 11, the School District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The School District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

E. AGE-RESTRICTED (SENIOR) HOUSING

The School District must exercise discretion in determining whether a particular project qualifies as “senior citizen housing” for the purpose of imposing developer fees. (See *California Ranch Homes Development Co. v. San Jacinto Unified School Dist.* (1993) 17 Cal.App.4th 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects at the current commercial/industrial rate of \$0.435 per square foot as justified herein. The School District will require proof that such senior units are indeed restricted to seniors (i.e. a copy of the recorded CC&Rs or deed(s)) and reserves the right to revoke a Certificate of Compliance and/or require payment of difference of the amount per square foot paid to the then current amount of School Fees being levied on residential development per square foot should such Covenants, Conditions, and Restrictions (“CC&Rs”) or deed(s) be modified to allow students to reside in such the housing units. If there is any uncertainty as to whether a project qualifies as senior citizen housing or will, in fact, remain senior citizen housing beyond initial approval, the School District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial School Fee rate. Such cooperation could take the form of an agreement by the developer to include a restriction in the recorded CC&Rs conditioning subsequent changes in residency requirements on the owner’s payment of applicable developer fees, and to notify the School District of changes in residency requirements and/or to provide current residency data upon School District’s request.

SECTION V. REDEVELOPMENT

Government Code Section 66001, subdivision (a)(3) and (4) requires that a school district, in imposing school-impact fees, establish a reasonable relationship between the fee's use, the need for the public facility and the type of development project on which the fee is imposed. This section addresses and sets forth general policy when considering the levy of school fees on new construction resulting from redevelopment projects within the School District.

Redevelopment means voluntarily demolishing existing residential, commercial, and/or industrial structures and subsequently replacing them with new construction ("Redevelopment"). The School District is aware of Redevelopment projects completed within the School District boundaries and anticipates similar Redevelopment projects may be completed in the next ten (10) years and beyond. School fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. shall be levied by the School District on new construction resulting from Redevelopment projects, if there is a nexus between the School Fees being imposed and the impact of new construction on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the School District shall review, evaluate and determine on a case-by-case basis, the additional impact of the proposed new development by comparing the projected square footage, student generation and cost impacts of the proposed new units and the pre-existing residential, commercial and/or industrial development. Such analysis shall utilize the student generation rates identified in Table 3 of this Study, as applicable.

Redevelopment projects featuring a transition in commercial/industrial categorical classification (e.g. a project redeveloping a Hospitality (lodging) into Commercial office (standard) space) should be assessed based on the Applicable School Fee for the new commercial/industrial category multiplied by the total assessable space of the new commercial/industrial project in the case of a complete site redevelopment. In the case where there is a partial redevelopment, or an addition to an existing development, the Applicable School Fee should be calculated on a basis of the marginal assessable space increase multiplied by the maximum Applicable School Fee for the assessable space.

The School District may levy school fees, authorized under applicable law, on new units resulting from construction projects in an amount up to the additional impact cost per square foot as determined in accordance with the preceding paragraphs, but not exceeding the applicable school fees.

SECTION VI. GOVERNMENT CODE SECTION 66000

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

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

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

Purpose of the School Fee

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

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

Identify the Use of the School Fee

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

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

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

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

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

The imposition of the Applicable Residential School Fee of \$2.69 per square foot of residential development is justified as the fee is equal to or below the per square foot cost impacts to provide adequate school facilities required as a result of such new residential development.

Similarly, the imposition of commercial/industrial School Fees is justified as the fee for each category is equal to or below the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development. As shown in Table 19, the calculated net cost impact ranges from \$0.02 per square foot for Rental Self-Storage to \$1.56 per square foot for Commercial Offices (Standard). For categories where the calculated impact exceeds the statutory maximum of \$0.435 per square foot, the justified School Fee is capped at \$0.435. For categories where the calculated impact falls below the statutory maximum, the justified School Fee equals the calculated net cost impact.

Accounting Procedures for the Fees

The School District will deposit, invest, and expend the school fees imposed and collected on

residential and commercial/industrial development in accordance with the provision of Government Code Section 66006.

APPENDIX A

COMMERCIAL/INDUSTRIAL DEVELOPMENT DESCRIPTIONS

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

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

APPENDIX B FACILITIES CAPACITY UPDATE

Classroom Inventory/Building Capacity

	Site Name	Portable Classrooms	Permanent Classrooms	Total Classrooms	Special Use Classrooms	General Education Classrooms
Elementary	Arnold Elementary	15	25	40	0	40
	King Elementary	15	25	42	2	40
	Landell Elementary	11	19	41	0	30
	Luther Elementary	13	26	39	9	30
	Morris Elementary	18	21	39	2	37
	Vessels Elementary	22	22	44	2	42
	Total (TK-6)	94	140	234	15	219

Building Capacity

Description	General Education	General Education	Open Classrooms ²	Special Education	Total
	TK-3 ¹	4-6 ¹			
I. Total Classroom Inventory	84	39	96	15	234
II. Permanent Classrooms	71	11	48	10	140
III. Portable Classrooms	13	28	48	5	94
IV. 25% of Permanent Classrooms	3	7	12	1	23
V. Adjustment (III. Minus IV.)	10	21	36	4	71
VI. Eligible Classrooms (I. minus V.)	74	18	60	11	163
Loading Factor per Classroom ¹	x24	x32	x25	x13	N/A
Building Capacity	1,776	576	1,500	143	3,995

¹ Per Cypress School District, the loading factor for grades TK-3 and 4-6 are 24 and 32, respectively.

² Per Education Code Section 17071.10, school capacities are determined based on loading factors of 25 students per classroom for grades kindergarten through 6. Also per OPSC, capacity is loaded at 13 students per classroom for special day classes and 25 students per classroom for non-instructional classrooms.

Building Capacity Summary

Description	Total
General Education	3,852
Special Education	143
Total	3,995

APPENDIX C ENROLLMENT SUMMARY

School Name/Program	Elementary							Other-SDC	Grand Total
	TK/K	1	2	3	4	5	6		
Arnold Elementary	112	46	72	68	75	73	76	0	522
King Elementary	63	48	48	62	50	64	78	0	413
Landell Elementary	117	72	72	91	96	96	96	0	640
Luther Elementary	104	58	63	53	57	56	55	0	446
Morris Elementary	88	70	71	70	73	75	76	0	523
Vessels Elementary	110	85	86	67	82	99	105	0	634
Grand Total	594	379	412	411	433	463	486	0	3,178

Source: School District

APPENDIX D

STUDENT GENERATION RATES

Student Generation Rates (“SGRs”) used in this Study are based on student enrollment address information from the School District, as of October 2025.

The student enrollment address information was matched to the address (situs) information from the property characteristic/GIS data. The number of students matched was then queried by school level and residential category. Students could not be matched if they were inter-district or if they did not have a valid physical address (e.g. only P.O. Box was listed). Mobile homes are not considered in the SGR determination and therefore have been omitted. Accessory Dwelling Units (“ADUs”) are not separately identified in Orange County Assessor land use codes; therefore, if any students reside in ADUs within the School District, they would be captured within the SFD classification of the primary parcel. The determination of the SGRs is summarized in Tables D-1 through D-4.

TABLE D-1
Student Generation Rates

SFD Units	MFA Units
0.2430	0.0964

The student generation rates for each residential category listed in Table D-1 were blended into a single student generation rate for each school level based on the percentage allocation of Projected Units. The percentage allocations are shown in Table D-2.

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

No. of Students Matched	Total Units ¹	Student Generation Rate
2,406	9,903	0.2430

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

No. of Students Matched	Total Units ¹	Student Generation Rate
492	5,103	0.0964

¹ Obtained from the U.S. Census Bureau’s 2024 American Community Survey 5-Year Estimates

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

Residential Category	Net Projected Units	Percentage Allocation
SFD	99	2.22%
MFA	4,367	97.78%
Total	4,466	100.00%

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

TABLE D-5
Blended Student Generation Rates

Blended Student Generation Rate
0.0997

APPENDIX E

ESTIMATED SCHOOL FACILITIES COSTS

TK-6 SCHOOL

I. Site Costs ^[1] \$0.00

II. Development/Construction Costs^[2] \$23,127,200

Project

Landell 400 – New Modular Building & Kindergarten Yard	\$2,167,200
Landell 800 – New Modular Building	\$3,600,000
Landell 900 – New Modular Building	\$2,800,000
Shade Structures	\$360,000
Subtotal Landell Elementary School	\$8,927,200
Emergency Reopening of Damron Elementary School	\$2,200,000
Full Modernization of Damron Elementary School	\$12,000,000
Subtotal Damron Elementary School	\$14,200,000

TOTAL ESTIMATED COST **\$23,127,200**

[1] The School District owns two closed school sites (Cawthon and Damron) available for reopening should enrollment growth require additional capacity; therefore, no land acquisition costs are included.

[2] Source: Cypress School District Facilities Master Plan, 2025/26. Items identified as deferred maintenance are excluded from this analysis pursuant to Government Code Section 66000. Deferred maintenance items excluded: asphalt (\$3,375,000), playground equipment (\$2,275,000), roofing (\$8,050,000), energy management systems (\$450,000), and interior modernization of existing Landell buildings (\$9,924,790).