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Tustin Unified School District

FEE JUSTIFICATION REPORT

For Residential & Commercial/Industrial Development

June 2026



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List of Tables

Executive Summary iii

Introduction 1

- The Tustin Unified School District 1
- Synopsis of District Growth & Student Capacity 2
- Legislative History 3
- Methodology 4
- Data Sources 4

Residential Development 6

- Existing Facilities Capacity and Current Enrollment 6
- Future Residential Unit Projections 6
- Student Generation Rates 7
- Students Generated by New Unmitigated Development 8
- School Facilities Required to Serve New Development 8
- Estimated School Facilities Costs 8
- Central Administrative Support 10
- Total Estimated Cost per Student 11
- School Facilities Impact per Dwelling Unit 11

Commercial/Industrial Development 14

- School Facilities Impacts from Commercial/Industrial Development 14
- Estimated Number of Employees per Square Foot 14
- Estimated Number of Employees Living & Working within the School District 15
- Estimated Household Rate per Resident Worker 17
- School Facilities Cost from Commercial/Industrial Development 18
- Commercial/Industrial Development Impact 19
- Impacts from Senior Housing 21
- Redevelopment 22
- Accessory Dwelling Units (“ADUs”) 22

Conclusions & Statement of Findings 24

Appendices 25

Appendix A: School Capacity Worksheet

Appendix B: Future Development Projections

Appendix C: School Facilities Cost Estimates

List of Tables

Table	Description	Page
Table I	*FY 2025/26 Student Enrollment*	*2*
Table II	*Existing School Facilities Capacity*	*6*
Table III	*Projected Future Residential Units Located in Unmitigated Development*	*7*
Table IV	*Student Generation Rate for Residential Dwelling Units in CFDs*	*7*
Table V	*Student Generation from Future Residential Dwelling Units*	*8*
Table VI	*School Facilities Required for New Development (Unmitigated)*	*8*
Table VII	*Estimated Facilities Costs per School Site*	*10*
Table VIII	*Estimated Facilities Costs (Excluding Interim Housing & Admin. Facilities)*	*10*
Table IX	*Costs for Interim Housing & Administrative Support Facilities*	*10*
Table X	*Total Estimated Facilities Costs*	*11*
Table XI	*Total Facilities Costs per Pupil*	*11*
Table XII	*Total Facilities Costs per Residential Unit*	*12*
Table XIII	*Fee Allocation by School Type - Residential Development*	*12*
Table XIV	*Comparison of Facilities Costs to Authorized Fees*	*13*
Table XV	*Region-wide Employment per 1,000 Sqft by Development Type*	*15*
Table XVI	*Estimated Resident Employees*	*16*
Table XII	*Resident Employee Generation Factors by Development Type*	*17*
Table XIII	*District Household Rate*	*17*
Table XIXI	*Household Generation for Commercial/industrial Land Uses*	*18*
Table XX	*Gross School Facilities Impact for Commercial/industrial Land Use*	*19*
Table XXI	*Net Facilities Deficit after Collecting Maximum Residential Fees*	*20*
Table XXII	*Authorized Development Fee – Commercial/Industrial Development*	*21*

EXECUTIVE SUMMARY

This Fee Justification Report ("Report") for Residential and Commercial/Industrial Development has been prepared by Special District Financing & Administration ("SDFA") for the purpose of identifying the impact of projected future development on the school facilities of the Tustin Unified School District ("TUSD" or "District"), the ability of the District's current facilities to accommodate the impact, and the extent to which projected demand exceeds the District's current facilities capacity as well as quantify the costs associated with meeting the increased demand.

Specifically, this Report is intended to provide the Board of Education of the District with the required information to make the necessary findings set forth in Government Code Section 66001 et seq. and in accordance with Government Code Section 65995 et. seq, to support the District's collection of its fair share of the statutory fees allowed by the State of California, which for unified districts (K-12) is currently $5.38 per square foot of new residential development and $0.87 per square foot of new commercial/industrial development. The TUSD is a unified school district providing school facilities to elementary and secondary students living within the cities of Irvine, Santa Ana and Tustin as well as small portions of unincorporated areas within the County of Orange.

The findings contained in this Report include the following:

- *In accordance with state classroom loading standards, the District currently has school capacity to house approximately 21,978 students.*

- *Current enrollment, including Special Day Class students, is approximately 20,917 students resulting in an aggregate capacity surplus of 1,061 seats.*

- *Approximately 3,324 new dwelling units are projected to be constructed during the next twenty-four years within the boundaries of the school district and for which no provision to mitigate the impact of their development through participation in a community facilities district, a negotiated fee payment or some other mitigation measure ("Mitigated Developments") has been made.*

- *The District's student generation factor indicate that just over one and one half elementary, and just over two middle/high school students are generated from every ten dwelling units constructed.*

- *Almost one full elementary school and thirty-three percent (33%) of a Grade 6-12 school facility will need to be constructed in order to provide adequate facilities to house students to be generated from currently unmitigated developments which lie*

within the boundaries of the District. The estimated cost of these school facilities, excluding central administrative support, is almost $111 million dollars.

- *Taking into account the cost of central administrative support, the total cost of school facilities results in a cost of approximately $107,065 per elementary student and $142,056 per school student in grades 6-12. The estimated school facilities cost per dwelling unit is approximately $33,804.*

- *Based on development plans for projects within the Cities of Santa Ana and Tustin, the District estimates that the average size of future residential dwelling units to be constructed within the TUSD will be approximately 1,614 square feet. Based upon the average square footage, the District would need to collect approximately $20.94 per square foot of new residential development to mitigate the school facilities impacts. This amount is well in excess of the amount that may be currently collected by the District (i.e., the District's maximum fee amount is $5.38 per square foot) and permitted by state statute. Thus, the District is justified in collecting the statutory fees for residential development as permitted by state law.*

- *Utilizing estimates regarding employee generation and associated residential household generation gleaned from recent Census data, it was determined that the District would need to collect between $0.32 and $50.29 per square foot of commercial/industrial development to mitigate the gross school facilities impacts resulting from all new non-residential development. Excluding Self-Storage, this amount is well in excess of the amount currently collected by the District (i.e., the District's maximum fee amount is $0.87 per square foot) and permitted by state statute. Thus, the District is justified in collecting $0.32 per square foot for new self-storage development and the District is justified in collecting the maximum statutory fee of $0.87 per square foot for all commercial/industrial development as permitted by state law.*

- *Absent additional state or local funding, the District will not be able to provide adequate school facilities for new residential, commercial or industrial developments that are constructed within the boundaries of the District and for which no additional mitigation is received.*

Section

One

INTRODUCTION

This Section of the Report sets forth the legislative requirements as well as the methodology and data sources utilized in the analysis of the District's school facilities impact. Also included in this Section is a brief description of the TUSD, its current student enrollment and its current capacity.

The Tustin Unified School District

The TUSD is a political subdivision of the State of California and encompasses more than twenty-four (24) square miles in central Orange County and includes almost all of the territory within the boundaries of the City of Tustin as well as portions of the cities of Irvine and Santa Ana as well as an unincorporated area known as Tustin Foothills located primarily in the northern portion of the District. Its western boundary includes portions of Santa Ana with the portion of the western boundary line that lies north of Interstate 5 running along Marbury and Wright Streets and the portion that lies south of the Interstate largely coterminous with Lyon Avenue. Its southern boundary line runs along Warner Avenue on both the west and east areas of the District with the central portion of the district's southern boundary (between Armstrong and Jamboree) extending south to McGaw Avenue. The eastern boundary of the District is coterminous with Jamboree Road south of Interstate 5 and then is represented by Culver Drive north of Interstate 5 with the boundary line extending north of Portola Parkway into the area known as Orchard Hills (Planning Area No. 1 of the City of Irvine). The eastern portion of the District's northern boundary lies adjacent to Peters Canyon Regional Park and then follows along a number of residential streets in the Tustin Foothills on the west side of the District.

The TUSD is a geographically small, unified (K-12) school district that primarily serves an urban population with an enrollment of almost 21,000 students housed in twenty-nine different schools, including sixteen elementary, two K-8 schools, four middle schools (grades 6-8), three comprehensive high schools, one 6-12 academy, one alternative education school and one continuation school. The District serves a diverse ethnic population that includes more than 140,000 people in the cities of Irvine, Tustin and Santa Ana as well as the unincorporated area known as the Tustin Foothills.

Synopsis of District Growth & Student Capacity

During the past ten years, the District has experienced decreasing enrollment. However, based on the planned development of Tustin Ranch, Lower Peter's Canyon, MCAS/Legacy and Orchard Hills master-planned communities as well as other projects the District can anticipate enrollment increases in the future.

Student enrollment for 2025/26 by school type is as follows:

Table I

FY 2025/26 Student Enrollment

School Type	Current Enrollment (1)
Elementary School (Grades K-5)	8,839
Middle & High School (Grades 6-12)	12,078
Total 2025/26 Enrollment	20,917

(1) Reflects the District's current enrollment and may not correspond to certified CSIS enrollment figures.

Current enrollment figures show that the total student population is almost 21,000 students. For purposes of calculating current capacity under the School Facilities Program the District relies on capacity computations as summarized on its School Capacity Study worksheet, attached as Appendix "A". This worksheet indicates that the District's current school facilities are sufficient to house 9,115 elementary, 5,185 middle, and 7,678 high school students or a total of 21,978 pupils. A comparison of current student enrollment to current capacity demonstrates that the District currently has insufficient facilities to adequately house its current enrollment at the elementary school level. After setting aside seats for future mitigated pupils from the Orchard Hills and Legacy communities, there is available capacity at the high school level.

Based upon the most recent population and housing estimates and trends as indicated by recent census data and corroborated by recent development within the District, it is anticipated that the growth experienced by the District during the past decade is likely to continue in the near future with the redevelopment of the Marine Corps Air Base ("MCAS"). Thus, as the District's current facilities are inadequate to house *all* of the additional students beyond its current enrollment and the future dwelling units to be constructed within Mitigated Developments, additional facilities must be added to provide some incremental capacity for students that will be generated from new non-mitigated development.

During the past thirty-eight years the District and the development community have entered into various mitigation agreements in order to ensure the timely construction of school facilities to house students from new development (Mitigated Development). The primary financing mechanism authorized in the mitigation agreements is the formation of a community facilities district ("CFD"). The District can then issue bonds to construct school facilities with repayment of the bonds being accomplished through the levy of a special tax on properties within the CFDs. These developments that are subject to the special tax are considered Mitigated Developments as they have provided significant funding and support to the TUSD facilities program since 1989. Nevertheless, increased student generation within existing developments as well as new

residential construction for which a mitigation agreement does not exist continues to cause the District to operate with inadequate school facilities.

Legislative History

School districts have historically relied upon state funds and local bond measures to provide funding for the acquisition and construction of new school facilities. Prior to the passage of Proposition 13 in 1978, a school district's share of local property taxes was typically sufficient to build necessary schools to accommodate new development. The rapid increase in real estate prices within California during the 1970's and 1980's ensured that revenues would expand as the "ad valorem" tax base grew. However, limitations on the growth of this funding source were significantly constrained by the passage of Proposition 13, which limited annual increases in assessed values, except in the case of ownership transfers, to two percent (2%). This action, combined with a compounding need for new construction monies, caused significant hardships in many school districts during the early 1980's.

In 1986 the state legislature attempted to address this funding shortfall through the enactment of Assembly Bill 2926 ("School Fee Legislation"), which provided for the imposition of development fees on new residential and commercial/industrial construction. The School Fee Legislation provides that development fees are to be collected prior to the issuance of a building permit. Furthermore, no city or county is authorized to issue a building permit for new residential or commercial/industrial projects unless it first certifies with the appropriate school districts that the developer of the project has complied with the development fee requirement.

Shortly thereafter, AB 1600 ("Mitigation Fee Act") was enacted by the state legislature and took effect on January 1, 1989. Government Code Section 66001 and following sets forth the requirements for establishing, imposing and increasing development fees initially authorized under AB 2926. Specifically, the Mitigation Fee Act requires that a reasonable relationship or "nexus" exist between the type and the amount of a development fee imposed and the cost of the benefit to be derived from the fee. Specifically, Section 66001 of the Government Code with respect to the imposition of development fees provides, in pertinent part, that any action establishing, increasing, or imposing a fee on new development shall do all the following:

- *Identify the purpose of the fee.*
- *Identify the use to which the fee is to be put.*
- *Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.*
- *Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.*

The development fees are currently authorized under Education Code Section 17620 and are $5.38 per square foot of new residential construction and $0.87 per square foot of new commercial/industrial development (for K-12 school districts). These development fees may next be increased by the SAB in 2028 and every two years thereafter.

In June of 2006, Assembly Bill 2751 was passed which added the criteria that a fee is prohibited from including the cost attributable to existing deficiencies in public facilities. In the case of a school district, this would mean that existing capacity deficits could not be added to the facilities funding required from future development. In this Report, this is demonstrated in the calculations by not including any deficit which would be shown in Table II, if any, to the School Facilities Required for New Development (Unmitigated) (Table X) or to the cost of such school facilities (Tables XII, XIII and XIV).

Methodology

In order to determine the impact of new construction on TUSD facilities the relationship between the new construction and its impact on the demand for school facilities must be identified. For residential development this determination includes the following:

- *Projecting the number of future residential dwelling units to be constructed within TUSD boundaries.*
- *Calculating a student generation rate (i.e., students expected to be generated from each new home) for the future dwelling types expected to be constructed in the future.*
- *Determining the number of students to be generated from new development.*
- *Identifying the "per student cost" for new elementary, middle and high school facilities.*
- *Multiplying the per student costs for elementary, middle and high school facilities by the applicable student generation rate.*

The methodology for determining the impact of new commercial/industrial development is similar. However, instead of determining the number of students to be generated per new dwelling unit, the focus is on the number of students generated per employee.

This Report utilizes in part, employee generation factors derived from the Traffic Generator's Guide prepared by the San Diego Association of Governments (SANDAG), last updated in April of 2002, as well as certain census data compiled by the U.S. Census Bureau.

Data Sources

The primary information used to establish a nexus between new development and school facilities impacts includes residential housing projections, employment impacts from new commercial/industrial development, historical student generation rates and facilities cost estimates. Primary information sources regarding future housing projections include housing projections from the Southern California Association of Governments ("SCAG"). Data for determining commercial/industrial impacts was derived from the Traffic Generators Guide prepared by SANDAG as well as 2024 Census Data. Student generation rates for this Report

were calculated by SDFA utilizing data from the U.S Census Bureau. Facilities cost estimates were prepared using cost information obtained from the District's Facilities Department.

Section

Two

RESIDENTIAL DEVELOPMENT

This Section of the Report identifies the school facilities impact from new residential construction.

Existing Facilities Capacity and Current Enrollment

Prior to examining the school facilities impacts from new development, the District's current capacity and enrollment were reviewed to identify existing facilities that may be available to house future students. As shown in Appendix "A" (School Capacity Worksheet), the District has determined that its existing school building capacity is approximately 21,978 elementary, middle and high school seats. As shown in Table I, CSIS enrollment figures for 2025/26 include 20,917 students. The resulting capacity deficit is shown in Table II.

Table II
Existing School Facilities Capacity

School Type	2025/26 Capacity (1)	2025/26 Enrollment (2)	Existing Seat Surplus/(Deficit)
Elementary (K-5)	9,115	8,839	276
Middle & High (6-12)	12,863	12,078	785
Aggregate	21,978	20,917	1,061

(1) Includes Permanent Facilities & Relocatable Facilities.

(2) For purposes of determining available overall facilities capacity in accordance with state classroom loading standards, both capacity and enrollment figures identified in Appendix "A" and Table II reflect grades K-5 at the elementary school level and grades 6-8 at the middle school level and grades 9-12 at the high school level.

Future Residential Unit Projections

Based on current and future population and household estimates prepared by the Southern California Association of Governments (see Appendix 'B'), as set forth in its 2024 Regional Transportation Plan / Sustainable Communities Strategies ("RTP/SCS Plan"), and current housing to population ratios, the District could expect that by 2050, approximately 5,500 additional households will be generated and a similar number of dwelling units would need to be constructed within the boundaries of the District solely as a result of expectations regarding population growth.

In the fall of 2015, TUSD completed its negotiations with the City Tustin related to the redevelopment of the remaining portion of the MCAS. This project is expected to generate a significant number of students that must be housed in school facilities provided by the District.

As a result, the anticipated student impacts from this community at grades kindergarten through twelfth (K-12) must be considered in this analysis, so that only the net impact from unmitigated developments that will be subject to statutory fees will be considered.

Thus, for purposes of this analysis, the District's projection of future housing that is not yet mitigated consists of the projected household increase from 2026-2050 minus the remaining units expected from MCAS development. This estimate is summarized in Table III.

Table III
Projected Future Residential Units located In Unmitigated Developments

Jurisdiction	Total Future Dwelling Units
SCAG Future Units	5,541
Less Mitigated D/Us in Legacy	2,217
Total Future Unmitigated D/Us	3,324

Student Generation Rates

To establish a nexus between anticipated future residential development and a corresponding need for additional school facilities, the number of future students anticipated to be generated from the new residential development must be determined. This calculation often results in a student generation factor ("SGF"), which represents the number of students, or portion thereof, expected to attend District schools from each new housing unit.

For purposes of estimating the school facilities impact expected from future development, SDFA utilized the District's enrollment file and divided it by the total housing units within the District obtained from the census. The student generation rates are summarized in Table IV.

Table IV
Student Generation Factor for Residential Units Located in TUSD

School Level	2025/2026 Student Enrollment	Total Units	Student Generation Factor
Elementary (K-5)	8,839	56,543	0.1563
Middle & High (6-12)	12,078	56,543	0.2136
Total	20,917	NA	0.3699

Students Generated by New Unmitigated Development

The number of students estimated to be generated from future Mitigated and Unmitigated Development is determined by multiplying the projected number of future dwelling units (Table III) by the corresponding generation rates (Tables IV). This computation is reflected in Table V:

Table V
Student Generation from Future Residential Dwelling Units

Dwelling Type	Future Dwelling Units	K-5 Student Generation Factor	6-12 Student Generation Factor	Projected Grade K-5 Students	Projected Grade 6-12 Students	Projected Total K-12 Students
Mitigated Dwelling Units	2,217	0.1563	0.2136	347	474	820
Unmitigated Dwelling Units	3,324	0.1563	0.2136	520	710	1,230
All Future Dwelling Units	5,541	0.1563	0.2136	866	1,184	2,050

School Facilities Required to Serve New Development

In order to determine the number of schools, or portions thereof, necessary to serve students generated from new unmitigated development, the aggregate future students shown in Table V is divided by the school capacity (i.e., design population). Table VI shows the number of new elementary, middle and high schools required to serve new development:

Table VI
School Facilities Required for New Development (Unmitigated)

School Facility	Current Available Capacity [(1)(2)]	Design Capacity	Future Unhoused Students	Required Facilities [(3)]
Elementary School (K-5)	0	550	520	0.9455
Middle/High School (6-12)	311	1,200	399	0.3325

(1) Of the 276 existing surplus seats available for grades K-5, after subtracting the projected students to be generated from mitigated developments shown in Table V yields no available seats for future unmitigated dwelling units.
(2) Of the 785 existing surplus seats available for grades 6-12, after subtracting the projected students to be generated from mitigated developments shown in Table V yields 311 available seats for future unmitigated dwelling units.
(3) Rounded to the nearest ten-thousandth.

Estimated School Facilities Costs

To calculate the cost for new school facilities, SDFA relied on actual historical costs and current estimates of costs associated with the construction of recent school facilities. These numbers reflect the District's estimate of land acquisition and construction costs, and also include anticipated costs for furniture, equipment and technology in 2026 dollars. Based on the District's most recent transfer of property to the City of Tustin, the District has utilized a land cost of $1.5

million per acre as the *average* acquisition price associated with providing future school facilities for future unmitigated development.

While there is still additional land at the Legacy school site that can be utilized to add capacity to house additional middle and high school pupils, the school site and surrounding area is within the boundaries of a CFD and is considered mitigated development. As previously noted, there are approximately 2,217 additional dwelling units to be constructed and the District believes that the students generated from these mitigated units will utilize any of the additional capacity that may be constructed at the Legacy school site as well as other school sites. Thus, future Unmitigated Development will need to be housed at a currently unidentified school site which will still need to be acquired.

The estimated costs for elementary, middle and high school facilities are contained in Appendix "C". The resulting facilities costs per school site, including acquisition and site development are shown in Table VII.

Table VII
Estimated Facilities Costs per School Site

School Facility	Site Acquisition/ Development	Construction (1)	Total Cost
Elementary (K-5)	$16,000,000	$40,783,079	$57,783,079
Middle & High (6-12)	$64,000,000	$104,067,444	$168,067,444

(1) Includes plans, tests and inspections, furniture and equipment, technology, and other items.

The aggregate facilities cost impact from new, Unmitigated Development is determined by multiplying the per site costs shown in Table VII by the required number of sites reflected in Table VI. This resulting impact is shown in Table VIII.

Table VIII
Estimated Facilities Costs (Excluding Interim Housing & Admin. Facilities)

School Type	Required Schools (1)	Site Acquisition/ Development	Construction (2)	Total Cost
Elementary (K-5)	0.9455	$15,128,000	$39,505,900	$54,633,901
Middle & High (9-12)	0.3325	$21,280,000	$34,602,425	$55,822,425
Aggregate		$36,408,000	$74,108,326	$110,516,326

(1) Rounded to four decimals.
(2) Includes plans, tests and inspections, furniture and equipment, technology, and other items.

Central Administrative Support

Additional central administrative facilities and support is also required as new students place incremental demands on school administration. The District has determined that $2,000 for each new student is necessary to provide for corresponding central administrative facilities. The estimated total cost of central administrative facilities is shown in Table IX.

Table IX
Costs for Central Administrative Support Facilities

Estimated Cost Per Sqft	Square Feet Per Pupil	Cost Per Pupil	Future Unmitigated Pupils	Total
$500	4	$2,000	1,230	$2,459,300

Thus, the estimated total cost of school facilities (Table VIII) and ancillary facilities (Table IX) necessary to accommodate students generated from new residential development is shown in Table X:

Table X
Total Estimated Facilities Costs

School Type	School Facilities	Administrative Support (1)	Total Cost
Elementary (K-5)	$54,633,901	$1,039,238	$55,673,139
Middle & High (6-12)	$55,882,425	$1,420,061	$57,302,486
Aggregate	$110,516,326	$2,459,300	$112,975,626

(1) Amounts shown are equal to the number of future unhoused students shown in Table V multiplied by the Cost Per Pupil shown in Table IX.

Total Estimated Cost per Student

The estimated facilities cost for each elementary, middle and high school student is derived by dividing the school facilities costs by the respective number of students expected to be generated from new residential development. The per pupil costs for central administrative support (Table IX) are added to the per pupil school facilities cost to determine the total per student facilities costs for elementary, middle and high school facilities. The total estimated per pupil facilities cost is shown below:

Table XI
Total Facilities Costs per Pupil

School Level	Base School Facilities Cost	Future Students	Per Pupil Costs (1)		
			School Facilities	Administrative Support	Total Cost
Elementary (K-5)	$54,633,901	520	$105,065	$2,000	$107,065
Middle & High (6-12)	$55,882,425	399	$140,056	$2,000	$142,056
Weighted Average (2)	$110,516,326	919	$120,257	$2,000	$122,257

(1) Rounded to the nearest dollar.
(2) Reflects a weighted average based upon anticipated number of K-5 and 6-12 pupils expected to be generated.

School Facilities Impact per Dwelling Unit

The total estimated facilities cost for each new residential unit is determined by multiplying the facilities costs per student (Table XI) by the applicable student generation rate (Table IV) and is shown in the following table:

Table XII
Total Facilities Costs per Residential Unit

Housing Type	Per Pupil Cost	Composite -Wtd Avg. Student Generation Rate (1)	Composite -Wtd Avg. Facilities Cost Per Dwelling Unit (2)
Elementary (K-5)	$107,065	0.1563	$16,749
Middle &High (6-12)	$142,056	0.2136	$17,051
Weighted Average	$122,257	0.2765	$33,804

(1) Rounded to the nearest ten-thousandth.
(2) Facilities costs per dwelling unit as shown differ slightly from the product of the Per Pupil Cost and the SGRs shown above because the Per Pupil Cost is, in part, derived from the number of students generated to the nearest whole integer.

The average assessable space of future dwelling units constructed within the District was estimated based on Certificates of Compliance ("COC's") issued by the District over the past two years. The result was approximately 1,614 square feet. Dividing the total facilities cost per dwelling unit of $33,804 by the average size of a dwelling unit yields a school facility cost of $20.94 per square foot.

As previously indicated, the current statutory development fee authorized by Government Code Section 65995 (b)(1) for new residential construction is $5.38 per square foot. Based on the District's student generation rates, actual costs to provide school facilities and the average square footage for new dwelling units, the District, as outlined above, would need to levy an additional $15.56 per square foot to actually provide the school facilities necessitated by new residential development. This Report demonstrates that the school facilities impact amount per square foot equals $20.94 for future unmitigated residential development within the boundaries of the District, Thus, there is full justification for collecting the District's share of the maximum statutory developer fee allowed of $5.38 per square foot (K-12) of new residential development.

Since the District's school facilities impact per square foot is greater than the maximum statutory fee allowed under Government Code Section 65995 (b)(1), the District actually suffers unmitigated impacts from new residential development, which not only supports the collection of the statutory development fee for residential developments, but also those fees for new commercial/industrial development as provided for in Section Three of this Report. In this instance, TUSD is justified in levying and collecting the maximum fee per square foot from new residential developments in the amount indicated in the following Table:

Table XIII
Fee Allocation by School Type -- Residential Development

Authorized Fee Pursuant to Government Code Section 65995	Amount (*)
Statutory School Fee (Level I Fee)	$5.38 per square foot

* Fees collected by TUSD effective August 24, 2026, if adopted by the Board on June 22, 2026.

Table XIV identifies the facilities costs per dwelling unit and on a square foot basis -- the facilities cost per square foot, the amount of the proposed fee to be collected by TUSD and the net fee deficit for new development. As can be seen, the amount required is over five times the amount that can be collected ($5.38) by the TUSD if adopted by the Board:

Table XIV
Comparison of Facilities Cost to Currently Authorized Fee (*)

Facilities Cost Per D/U	Average SqFt Per Dwelling Unit	Facilities Cost Per Sqft	Current Fee Per Sqft	Fee Deficit Per Sqft
$30,804	1,614	$20.94	$5.38	($15.56)

* Fees collected by TUSD effective August 24, 2026, if adopted by the Board on June 22, 2026.

Section
Three

COMMERCIAL/INDUSTRIAL DEVELOPMENT

This Section of the Report identifies the school facilities impact from new commercial and industrial development.

School Facilities Impacts from Commercial/Industrial Development

Just as the District is required to establish the impact of new residential development on student enrollment and a corresponding need for additional school facilities, a similar nexus must be established between new commercial/industrial development and the corresponding need for additional school facilities. The four-step methodology used to quantify the impact of commercial/industrial development on student enrollment is discussed in this section of the report and is summarized as follows:

1. *Determine the number of employees required per square foot for specific types of commercial and industrial development (i.e., new jobs created within the school district).*
2. *Determine the number of new employees that would both live and work within the school district.*
3. *Determine the number of occupied housing units that would be associated with new employees.*
4. *Determine the number of new students generated from these employees utilizing the estimated student generation rates.*

Estimated Number of Employees per Square Foot

Because the utilization of commercial and industrial buildings varies significantly, in order to estimate the number of employees and hence, the number of school age children generated by employees, it is important that the relationship between the size of any commercial/industrial development and its associated employee base, be established for various development or land use types. To do this, the TUSD relied on survey results published in SANDAGs report entitled Traffic Generators Guide. This Traffic Generators Guide reflects data gleaned from a site-specific employment inventory of diverse developments throughout San Diego County. Multiple sites for 17 different development types are included in the survey data and the square footage and number of employees has been averaged for each development type yielding the average number of employees per thousand square feet as shown in the following table:

Table XV
Region-wide Employment Per 1,000 Square Feet by Development Type [1]

Development Type	Square Feet of Dev. Type	Total Employees	Employees per 1,000 Sqft. [2]
Self-Storage	34,191	2	0.058
Specialized Recreation	19,850	9	0.453
Hotel /Motel	165,200	184	1.114
Discount Retail Club	128,679	215	1.671
Commercial Strip Center	27,677	50	1.807
Regional Shopping Center	1,496,927	2,777	1.855
Car Dealers	28,433	57	2.005
Industrial Parks (No Commercial)	351,266	733	2.087
Community Shopping Center	151,525	363	2.396
Industrial Plants (Mult. Shift)	456,000	1,120	2.456
Neighborhood Shopping Center	69,509	178	2.561
Corporate Office (Single User)	127,331	342	2.686
Banks	9,203	26	2.825
Scientific Research & Development	221,184	673	3.043
Industrial/Business Parks	260,379	972	3.733
Commercial Offices (>100,000 sqft)	135,433	625	4.615
Commercial Offices (<100,000 sqft)	27,100	130	4.797
Medical Offices	15,306	96	6.272
Restaurants	5,267	48	9.113

(1) Source: SANDAG Publication, Traffic Generators Guide
(2) Employees per 1,000 Sqft = (Total Employees divided by Square Feet of Development Type x .0001)

Estimated Number of Employees Living & Working within the School District

In order to determine the minimum number of students that will be generated as a result of new commercial/industrial development, an estimate of the number of employees (i.e., parents of the children expected to attend schools within the District) that will both work and live within the District must be determined.

Information regarding resident employees (i.e., employees who work in their place of residence) within the District was derived from the 2024 American Community Survey published by the U.S. Census Bureau. Of the employees identified as residing within the City, approximately 38.60% (i.e., a Residential Employee Generation Rate ("REGR") of 0.3860 as reflected in Table XVI) reported working within their place of residence.

Table XVI
Estimated Resident Employees [(1)]

Jurisdiction	Total Employees	Resident Workers	Pct of Employees Working and Residing in TUSD
TUSD	80,219	30,965	38.60%

(1) Source: U.S Census Bureau 2024 American Community Survey

It should be noted that by considering only those employees that both live and work within the TUSD (as expressed by the REGR), the District is being conservative in its estimate of the impact of commercial/industrial development on student enrollment because the methodology identified herein does not take into account any students who may attend schools within the District as a result of Education Code Section 48204 (i.e., inter-district transfers). Section 48204 of the Education Code permits employees working within the school district who do not reside within the boundaries of the school district to request that their children be permitted to attend a school within the boundaries of the District in which they work.

Nevertheless, by multiplying the number of employees per thousand square feet as shown in Table XV by the REGR computed, one can derive a REGR for the various commercial/industrial development types. The following table indicates that for every 1,000 square feet of new commercial or industrial development, expected residential employee generation ranges from a low of 0.022 employees for Self-Storage to a high of 3.518 employees for Restaurants.

Table XVII
Resident Employee Generation Factors by Development Type

Development Type	Employees per 1,000 Sqft.	Residential Employment Generation Rate	Resident Employee Per 1,000 Sqft.
Self-Storage	0.058	.3860	0.022
Specialized Recreation	0.453	.3860	0.175
Lodging	1.114	.3860	0.430
Discount Retail Club	1.671	.3860	0.645
Commercial Strip Center	1.807	.3860	0.698
Regional Shopping Center	1.855	.3860	0.716
Car Dealers	2.005	.3860	0.774
Industrial Parks (No Commercial)	2.087	.3860	0.806
Community Shopping Center	2.396	.3860	0.925
Industrial Plants (Mult. Shift)	2.456	.3860	0.948
Neighborhood Shopping Center	2.561	.3860	0.989
Corporate Office (Single User)	2.686	.3860	1.037
Banks	2.825	.3860	1.090
Scientific Research & Development	3.043	.3860	1.175
Industrial/Business Parks	3.733	.3860	1.441
Commercial Offices (>100,000 sqft)	4.615	.3860	1.781
Commercial Offices (<100,000 sqft)	4.797	.3860	1.852
Medical Offices	6.272	.3860	2.421
Restaurants	9.113	.3860	3.518

Estimated Household Rate per Resident Worker

In order to quantify the impact of these residential workers on the District, two additional relationships must be established. The first of these is the number of households per resident worker. Utilizing Census data of occupied housing within the District, SDFA identified the household rate (i.e., the number of occupied housing units per residential worker) to be .5691.

Table XVIII
District Household Rate [(1)]

Jurisdiction	Resident Workers	Occupied Housing Units	Household Rate [(2)]
TUSD	30,965	54,410	56.91%

(1) Household Rate = Occupied Housing Units / Resident Workers

By applying the household generation rate of 0.5691 to the Resident Employee Generation Factors shown in Table XVII, housing units required per employee for each non-residential land use category can then be determined. Expected household generation per thousand square feet of non-residential development appears in the following table:

Table XIX
Household Generation for Commercial/Industrial Land Uses

Development Type	Residential Employees per 1,000 Sqft.	Household Generation Rate	District Households Per 1,000 Sqft
Self-Storage	0.022	.5691	0.013
Specialized Recreation	0.175	.5691	0.100
Lodging	0.430	.5691	0.245
Discount Retail Club	0.645	.5691	0.367
Commercial Strip Center	0.698	.5691	0.397
Regional Shopping Center	0.716	.5691	0.407
Car Dealers	0.774	.5691	0.440
Industrial Parks (No Commercial)	0.806	.5691	0.458
Community Shopping Center	0.925	.5691	0.526
Industrial Plants (Mult. Shift)	0.948	.5691	0.540
Neighborhood Shopping Center	0.989	.5691	0.563
Corporate Office (Single User)	1.037	.5691	0.590
Banks	1.090	.5691	0.621
Scientific Research & Development	1.175	.5691	0.668
Industrial/Business Parks	1.441	.5691	0.820
Commercial Offices (>100,000 sqft)	1.781	.5691	1.014
Commercial Offices (<100,000 sqft)	1.852	.5691	1.054
Medical Offices	2.421	.5691	1.378
Restaurants	3.518	.5691	2.002

School Facilities Cost from Commercial/Industrial Development

Since the school facilities cost per new dwelling unit was already identified in Table XII, by applying the total cost per dwelling unit to the district household generation shown in Table XIX, the gross school facilities impact of commercial/industrial development can be determined. The resulting facilities cost per square foot is shown in Table XX and ranges from $0.43 to $67.67 per square foot of development.

Table XX
Gross School Facilities Impact for Commercial/Industrial Land Uses

Development Type	District Households Per Sqft of Non-Res. Dev.	School Facilities Cost Per Dwelling Unit	Gross Facilities Cost Per Sqft of Commercial/industrial Development
Self-Storage	0.0000127	$33,804.00	$0.43
Specialized Recreation	0.0000995	$33,804.00	$3.36
Lodging	0.0002447	$33,804.00	$8.27
Discount Retail Club	0.0003671	$33,804.00	$12.41
Commercial Strip Center	0.0003969	$33,804.00	$13.42
Regional Shopping Center	0.0004075	$33,804.00	$13.77
Car Dealers	0.0004404	$33,804.00	$14.89
Industrial Parks (No Commercial)	0.0004585	$33,804.00	$15.50
Community Shopping Center	0.0005263	$33,804.00	$17.79
Industrial Plants (Mult. Shift)	0.0005395	$33,804.00	$18.24
Neighborhood Shopping Center	0.0005626	$33,804.00	$19.02
Corporate Office (Single User)	0.0005900	$33,804.00	$19.95
Banks	0.0006206	$33,804.00	$20.98
Scientific Research & Development	0.0006685	$33,804.00	$22.60
Industrial/Business Parks	0.0008200	$33,804.00	$27.72
Commercial Offices (>100,000 sqft)	0.0010138	$33,804.00	$34.27
Commercial Offices (<100,000 sqft)	0.0010538	$33,804.00	$35.62
Medical Offices	0.0013778	$33,804.00	$46.57
Restaurants	0.0020019	$33,804.00	$67.67

Commercial/Industrial Development Impact

As noted, the school facilities impact shown above represents the total cost to provide school facilities required to serve new students resulting from the construction of new commercial/industrial development. This amount reflects the gross impact of such development and does not consider the impact fees already collected from new residential construction. Nor does it consider that as new commercial/industrial development occurs, some portion of the new employees will be housed in existing housing (from which no additional residential impact fee may be collected). Assuming that each resident employee also resides in a dwelling unit for which the statutory fee amount has also been paid, one could then derive the net facilities impact associated with each development type. If the statutory fee of $5.38 per square foot is imposed on the average home size of 1,614 per square foot (see Table XIV), then a total of $8,683 would be collected for each dwelling unit leaving a facilities deficit of $25,120.68 per dwelling unit. By applying the Per Square Foot Household Factors ("PSFHF") shown in Table XX, one can then identify the net facilities impact.

The following table shows the *net facilities* impact remaining if the currently authorized maximum statutory fee (Level I Fee) was collected from all new residential development:

By multiplying the "fee deficit per D/U" of $25,120 by the PSFHF applicable to each of the non-residential development types, we can then see the net facilities cost remaining after collection of the statutory residential fee:

Table XXI
Net Facilities Deficit After Collection of Residential Impact Fee

Development Type	District Households Per Square Foot of Non-Residential Development	Unfunded Impact Per Square Foot After Collection of Statutory Fee
Self-Storage	0.0000147	$0.32
Specialized Recreation	0.0000115	$2.50
Lodging	0.0000283	$6.15
Discount Retail Club	0.0004245	$9.22
Commercial Strip Center	0.0004591	$9.97
Regional Shopping Center	0.0004713	$10.24
Car Dealers	0.0005094	$11.06
Industrial Parks (No Commercial)	0.0005032	$11.52
Community Shopping Center	0.0006087	$13.22
Industrial Plants (Mult. Shift)	0.0006240	$13.55
Neighborhood Shopping Center	0.0006506	$14.13
Corporate Office (Single User)	0.0006824	$14.82
Banks	0.0007177	$15.59
Scientific Research & Development	0.0007731	$16.79
Industrial/Business Parks	0.0009484	$20.60
Commercial Offices (>100,000 sqft)	0.0011725	$25.47
Commercial Offices (<100,000 sqft)	0.0012187	$26.47
Medical Offices	0.0015935	$34.61
Restaurants	0.0002315	$50.29

Thus, assuming that all employees working in new non-residential developments within the District also reside in new housing within the District and the District was collecting the current statutory fee (Level I) of $5.38 per square foot from each home, a fee deficit *after collecting the maximum statutory fee for residential development* would still range between $0.32 (Self-Storage) and $50.29 (Restaurants) per square foot of new non-residential development.

Thus, based on TUSD's authorized share of the proposed non-residential fee (i.e., $0.87 per square foot of non-residential development), assuming that every employee within the TUSD also resided within the TUSD and was housed in a dwelling unit for which the statutory fee (Level I Fee) for residential and the statutory non-residential fee was collected, with the exception of Self-Storage, a net facilities funding deficit would still remain for all of the development types listed in Table XXI .

And as previously mentioned, this analysis does not consider inter-district transfers pursuant to Education Code Section 48204. Section 48204 of the Education Code permits employees

working within the school district who do not reside within the boundaries of the school district to request that their children be permitted to attend a school within the boundaries of the District in which they work. For any of these pupils, the District will have collected no corresponding residential development impact fees.

Pursuant to Government Code Section 65995(b)(2), a unified school district is authorized to collect $0.87 per square foot of new commercial/industrial development. Since not all employees reside within the District and live in homes that have or will pay statutory school fees, for Self-Storage development, the District is justified in collecting the school facility impact of $0.32 per square foot as indicated in Table XX. For all other commercial/industrial development types shown in Table XXI, TUSD is justified in levying the maximum fee of $0.87 per square foot as shown in the following table.

Table XXII
Authorized Development Fee -- Commercial/Industrial Development

Fee Component	Total Statutory Fee Collected per Government Code §65995 *
Authorized Statutory Fee Per Square Foot of New Commercial/Industrial Development	$0.87 per square foot
Authorized Statutory Fee Per Square Foot of New Self-Storage Development	$0.32 per square foot

** Fees collected by TUSD effective August 24, 2026, if adopted by the Board on June 22, 2026.*

Impacts from Senior Housing

As it relates to the imposition of developer fees upon senior citizen housing projects, Section 65995.1(a) of the Government Code reads as follows:

> *Notwithstanding any other provision of law, as to any development project for the construction of senior citizen housing, as described in Section 51.3 of the Civil Code, a residential care facility for the elderly as described in subdivision (k) of Section 1569.2 of the Health and Safety Code[1], or a multilevel facility for the elderly as described in paragraph (9) of subdivision (d) of Section 15432, any fee charge, dedication or other requirement that is levied under Section 53080[2] may be applied only to new construction and is subject to the limits and conditions under subdivision (b) of Section 65995 in the case of commercial or industrial development.*
>
> *[1] Although described in subdivision (k), the definition is found under subdivision (o) and (p).*
> *[2] Government Code Section 53080 was revised to Education Code Section 17620.*

The District acknowledges that students will not reside in senior citizen housing units. However, the development of such housing generates jobs for facilities maintenance and administration, and in the case of assisted care living situations, health professionals. These jobs may be filled by persons living either within the boundaries of the District or outside the boundaries of the District. In either case, the employees may enroll their students in the District. As, a result some students may be generated as a result of the development of new senior citizen housing.

The District conducted a survey of senior citizen housing projects within the District- both assisted-care and independent-living facilities and as a result of applying the methodology used to quantify

the impacts of commercial and industrial development as set forth in this report, determined that the expected facilities cost per square foot of senior housing was $2.83. Thus, the District acknowledges Section 65995.1 and will levy its share of developer fees on any senior citizen housing projects at the current commercial/industrial rate of $0.87 per square foot.

Redevelopment

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

The District acknowledges that Redevelopment projects, more specifically, the demolishing of existing development replaced with new construction, may occur within the next five-year period. In such a situation, the District shall levy school fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. ("School Fees") if there is a nexus established between the impact of the new construction 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 Redevelopment project.

The purpose of this section is to set forth a general policy for the levy of Statutory School Fees on future Redevelopment projects within the District. The District may levy the applicable Statutory School Fees if an unmitigated impact exists once an analysis has been done on the impact on school facilities from such construction and consideration has been given as to the applicability of a "credit" for previously existing impacts, if any.

The analysis will identify if the Redevelopment project results in any additional impact to the District by comparing the potential students to be generated from the new construction to the potential students generated from the existing construction to be demolished. Statutory School Fees will be assessed only to the extent of the net school facilities impact from the new construction as noted above, but in no event will the School Fees assessed be greater than the applicable Statutory School Fees.

The District will perform an analysis utilizing the above-mentioned criteria to determine the applicability of Statutory School Fees to each Redevelopment project presented to the District.

Accessory Dwelling Units ("ADUs")

An accessory dwelling unit ("ADU") is a residential dwelling unit that is in addition to the primary residential dwelling unit located on the same property. Although an ADU may be detached from, attached to, or partially or wholly within the original perimeter of the primary residential dwelling unit, the ADU provides living, sleeping, eating, cooking, and sanitation facilities for one or more individuals that are independent from the primary residential dwelling unit. The District is

authorized, pursuant to Education Code Section 17620, to levy statutory school fees in connection with the construction of "other residential construction" including an attached ADU if the resulting increase in accessible space exceeds 500 square feet. In such an event, the District may levy statutory school fees on the total square footage, not just the amount exceeding 500 square feet. Detached ADUs represent "new residential construction" and the District is authorized to levy statutory school fees on such units regardless of size.

If the increase in space exceeds 500 square feet, the authority to levy statutory school fees will apply regardless of whether the ADU will be detached from the primary residence, attached to the exterior of the primary residence, or include as part of the existing primary residence and part additional new construction. Because school districts are not authorized to levy statutory school fees on garages, the conversion of a garage into an ADU would be subject to the levy of statutory school fees if the increase in space exceeds 500 square feet.

The limitations on levying impact fees in connection with the construction of an ADU that are set forth in California Government Code Section 65852.2 do not apply to school districts.

Section

Four

CONCLUSIONS & STATEMENT OF FINDINGS

Based upon the data gathered by SDFA regarding future development within the boundaries of the TUSD, student generation, school facilities costs, and the methodology employed to determine the school facilities impact from new residential and commercial development, TUSD makes the following findings pursuant to Section 66001 of the California Government Code:

- *The purpose of the fee is to pay for the construction and/or acquisition of new school facilities and equipment necessary to serve students expected to be generated from new residential and commercial/industrial development.*

- *The fees will be collected and may be used to repay debt service on bonds issued for the purpose of providing new school facilities or to pay directly for the acquisition and/or construction of such facilities and equipment. The fees may also be used to pay for the leasing or acquisition of portable classrooms to meet the temporary needs of students generated from new development.*

- *There is a reasonable relationship between the expected use of the fee (i.e., new school facilities and equipment) and the development on which the fee is imposed (i.e., new residential, commercial and industrial development) because additional students will be generated by new residential and commercial/industrial development.*

- *There is a reasonable relationship between the number of new residential units constructed and the number of elementary school students expected to be generated from the construction of such units. There is also a reasonable relationship between the construction of new commercial and industrial development and the number of students expected to be generated from the construction of such commercial/industrial development, as the parents of students will be employed by new businesses occupying the new commercial or industrial development and a portion of the students' parents will also choose to live within the boundaries of the District.*

- *There is a reasonable relationship between the amount of the fee identified in this Report and the cost of the school facilities to be constructed and deemed required to serve new residential, commercial and industrial developments.*

- *There is a reasonable relationship between the amount of the fee identified in this Report and the cost of the school facilities to be constructed and deemed required to serve new development projects that are intended to house senior citizens.*

Section

Five

APPENDICES

Appendix A: School Capacity Worksheet

Appendix B: Future Development Projections

Appendix C: School Facilities Cost Estimates

Appendix A: School Capacity Worksheet

Appendix "A"

Tustin Unified School District
Capacity Calculation - State Loading Standards

Fiscal Year 2025/26

		Current Classroom Counts [1]					Capacity
		TK-5	6-12	Severe	Non Severe	Other Loaded	2025/26
School	Total CR [1]	25	27	9	13	25	100%
Arroyo	21	21		0	0	0	525
Benson	15	9		0	5	1	315
Beswick	17	13		0	4	0	377
Estock	19	17		0	0	2	475
Guin Foss	17	14		0	3	0	389
Heideman	25	19		0	0	6	625
Heritage	21	21		0	0	0	525
Hicks Canyon	32	30		0	0	2	800
Ladera	18	12		0	3	3	414
Loma Vista	21	16		0	3	2	489
Myford	24	18		0	4	2	552
Nelson	22	15		0	3	4	514
Orchard Hills - k-8 (see below)	18	18		0	0	0	450
Peters Canyon	19	14		0	3	2	439
Red Hill	18	15		0	2	1	426
Sycamore	27	22		0	0	5	675
Tustin Connect Center	2	2		0	0	0	50
Tustin Memorial Acamedy	22	22		0	0	0	550
Tustin Ranch	21	20		0	0	1	525
Total	379	318		0	30	31	9,115

		TK-5	6-12	Severe	Non Severe	Other Loaded	2025/26
School	Total CR [1]	25	27	9	13	27	100%
Columbus Tustin	31		20	0	3	8	795
Hewes	36		27	0	6	3	888
Legacy Magnet	10		10	0	0	0	270
Orchard Hills	27		26	0	1	0	715
Pioneer	41		30	0	5	6	1,037
Sycamore	26		19	0	4	3	646
Tustin Connect Academy	1		1	0	0	0	27
Utt	33		18	0	6	9	807
Total	205		151	0	25	29	5,185

		TK-5	6-12	Severe	Non Severe	Other Loaded	2025/26
School	Total CR [1]	25	27	9	13	27	100%
Beckman	99		83	0	12	4	2,505
Foothill	87		69	0	12	6	2,181
Hillview/Sycamore at Lambert	11		10	0	1	0	283
Legacy Magnet	18		18	0	0	0	486
Tustin Connect Center	6		6	0	0	0	162
Tustin	81		58	0	9	14	2,061
Total	302		244	0	34	24	7,678

SUMMARY	Total CR	TK-5	6-12	Severe	Non Severe	Other Loaded	2025/26 Capacity 100%
	886	318	395	0	89	84	**21,978**

(1) Classroom Counts exclude classroom facilities which are Priority Use-Non-loaded Classrooms.

Appendix B: Future Development Projections

Appendix "B"

TUSTIN UNIFIED 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
32963300	0.00%	0	0	0
32971100	0.02%	0	0	0
32971200	0.02%	0	0	0
32973100	0.06%	0	0	0
32973200	0.10%	1	1	1
32973400	56.75%	2	2	2
32973500	100.00%	1	1	1
32975200	1.21%	3	3	3
32975300	0.02%	0	0	0
32975400	15.08%	60	60	60
32976200	56.07%	1	1	1
32978100	99.76%	1,737	1,737	1,737
32979100	99.08%	989	1,003	1,021
32981100	0.03%	0	0	0
32981200	99.95%	1,564	1,565	1,565
32981300	88.96%	712	712	712
32985100	100.00%	1,574	1,574	1,574
32987100	100.00%	1,154	1,154	1,154
32989100	100.00%	476	486	499
32989200	100.00%	1,101	1,429	1,441
32991100	100.00%	1,304	1,304	1,304
32991200	100.00%	596	596	596
32992100	0.01%	0	0	0
32992200	100.00%	462	474	487
32992300	57.05%	276	281	290
32992400	100.00%	671	689	715
32994100	100.00%	235	235	235
32994200	100.00%	307	340	340
32994300	100.00%	338	528	544
32994400	100.00%	244	398	398
32994500	100.00%	749	749	749
32996100	100.00%	1,173	1,300	1,300
32997100	0.00%	0	0	0
33000100	100.00%	1,514	1,514	1,514
33001100	100.00%	960	960	960
33001200	100.00%	1,184	1,333	1,333
33002100	100.00%	346	356	371
33002200	100.00%	538	550	565
33002300	100.00%	300	310	325
33003100	100.00%	768	768	768
33003200	100.00%	1,274	1,281	1,293
33003300	100.00%	1	1	1
33006100	100.00%	357	367	382

Tier2	% In District [2]	Housholds 2026	Households 2035	Households 2050
33006200	100.00%	371	371	371
33006300	100.00%	274	274	274
33006400	100.00%	201	208	220
33007100	98.76%	381	395	417
33007200	98.76%	262	274	290
33007300	100.00%	178	189	204
33007400	100.00%	581	592	607
33010100	100.00%	975	986	1,001
33010200	100.00%	450	461	476
33011100	0.07%	1	1	1
33013100	0.00%	0	0	0
33013200	61.25%	232	241	254
33013300	73.67%	509	526	550
33013400	100.00%	696	696	698
33014100	100.00%	556	567	584
33014200	100.00%	261	274	292
33014300	100.00%	731	742	757
33014400	100.00%	708	719	734
33016200	0.00%	0	0	0
33016300	99.94%	476	489	508
33016400	99.76%	285	296	311
33079100	33.13%	0	0	0
33079200	0.04%	0	0	0
33079300	98.55%	1,388	1,388	1,388
33079400	0.00%	0	0	0
33079500	0.15%	1	1	1
33079600	0.16%	1	2	2
33079800	33.45%	172	203	208
33080100	0.01%	0	0	0
33080200	99.62%	0	0	0
33083100	100.00%	1,074	1,074	1,074
33083200	99.98%	4	4	4
33083300	99.95%	101	505	505
33083400	99.58%	1,135	2,902	3,020
33083500	1.90%	0	0	0
33083600	64.31%	671	1,136	1,136
33083700	0.02%	0	0	0
33083800	99.20%	0	0	0
33083900	15.81%	28	28	28
33089100	100.00%	395	395	395
33089200	100.00%	1,736	1,736	1,736
33089300	100.00%	758	766	778
33089400	99.99%	181	901	901
33091100	99.97%	0	0	0
33091200	1.69%	16	16	16
33091300	19.88%	38	38	51
33095100	100.00%	1,030	1,030	1,030
33095200	100.00%	921	921	921
33095300	98.49%	1	1	1
33095400	98.13%	1,059	1,059	1,129
33098100	100.00%	1,975	1,975	1,975
33098200	100.00%	842	842	842

Tier2	% In District [2]	Housholds 2026	Households 2035	Households 2050
33100100	0.81%	8	8	8
33100200	0.90%	9	9	9
33100300	0.04%	0	0	0
33102100	83.76%	930	930	930
33103100	100.00%	1,954	1,954	1,954
33103200	99.99%	2,302	2,302	2,302
33103300	0.03%	1	1	1
33106200	0.09%	1	1	1
33108200	0.03%	0	0	0
33108300	0.09%	0	0	0
33109100	98.09%	195	207	231
33109200	100.00%	250	250	306
33109300	99.91%	1,461	1,513	1,606
33109400	0.02%	0	0	0
33109500	15.91%	124	124	124
Totals [3]		**51,862**	**56,585**	**57,403**

[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 provided by SCAG.
[3] Totals may not sum due to rounding.

Appendix C: School Facilities Cost Estimates

Appendix "C"

TUSTIN UNIFIED SCHOOL DISTRICT
SUMMARY OF ESTIMATED COSTS

		Prototype Grade K-5 Elementary School	Prototype Grades 6-12 Academy School School
SITE ACQUISITION & DEVELOPMENT:			
Required Usable Acreage		10.0	40.0
Estimated Site Acquisition Costs (Per Acre)		$1,500,000	$1,500,000
Total Site Acquisition Costs [1]		$15,000,000	$60,000,000
Site Development Costs (Incl off-site, service site & utility services)	$100,000	$1,000,000	$4,000,000
Total Site Acquisition & Site Development Costs		$16,000,000	$64,000,000
SCHOOL CONSTRUCTION:			
Baseline Construction Cost Estimate [2]		$41,783,079	$104,067,444
TOTAL ESTIMATED COST:		$57,783,079	$168,067,444
DESIGN CAPACITY OF SCHOOL FACILITY		550	1,200
TOTAL SCHOOL COST PER STUDENT		$105,060	$140,056
Central Administrative Costs Per Pupil (4 sqft @ $500/sqft)		$2,000	$2,000
TOTAL FACILITY COST PER STUDENT		$107,060	$142,056

(1) Land price reflects District current estimated "average" land acquisition costs for future unidentified school sites.

(2) Reflects District's current estimate of construction costs to construct school facilities to serve the design capacities as shown.