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Fontana Unified School District

FEE JUSTIFICATION REPORT

For Residential & Commercial/Industrial Development

July 2026

PREPARED FOR:
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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 Fontana Unified School District ("FUSD" or "District") and determining the extent to which a nexus exists between said development and the need for school facilities and the cost of school facilities. Finally, this Report seeks to identify the actual costs associated with meeting the increased facilities needs that result from new residential and commercial/industrial development.

The District has prepared and will adopt this Report as its impact fee nexus study supporting the increase in the District's existing Statutory Fees. The Report reviews the assumptions supporting the existing fees and the amount of fees collected in prior years, and justifies the increase in those fees through valid methods of calculation. In making the findings required in Government Code section 66001, as done in this Report, the District demonstrates its compliance with all current statutes.

The Report justifies the applicable fee increase through detailed calculations of the appropriate dollar amount proportional to the square footage of anticipated residential and commercial/industrial development within the District establishing the presumption that a valid method has been used to establish a reasonable relationship between the fee charged and the burden posed by the anticipated development.

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., in order to authorize the District's collection of the statutory fees allowed by the State of California ("State") ("Statutory Fees"). The District adopted the FUSD Facilities Master Plan, as defined herein, which provides a comprehensive review of the projected facilities needs. The FUSD Facilities Master Plan is on file in the District office and is herein incorporated.

In January 2026, the State Allocation Board ("SAB") adjusted the Statutory Fees for a unified (TK-12) school district to $5.38 per square foot of assessable space of new residential development and $0.87 per square foot of chargeable covered and enclosed space of commercial/industrial development pursuant to Government Code section 65995 and Education Code section 17620. The District currently collects $5.17 per square foot for new residential construction and $0.84 per square foot for new commercial/industrial construction.

The findings contained in this Report include the following:

- *The District has school capacity to house approximately 44,523 students. Elementary school facilities are sufficient to house 20,219 students, middle school facilities are sufficient to house 8,805 students, and high school capacity sufficient for 15,499 students.*
- *Current enrollment, based upon the California Basic Educational Data System ("CBEDS") for school year 2025/2026, including TK service requirements, is 31,599 students. The District is currently able to house existing students and excess capacity exists at each of the three levels – specifically, excess capacity exists at the elementary school level (6,208 seats), at the middle school level (1,514 seats), and at the high school level (4,662 seats).*
- *Approximately 14,357 new dwelling units ("New Dwelling Units") are anticipated to be constructed within the jurisdictional boundaries of the District by the year 2050. Of these New Dwelling Units, less than one percent (0.09%) have mitigated the impact of their development through participation in a community facilities district, a negotiated fee payment or some other mitigation measure ("Mitigated New Dwelling Units").*
- *Historical data indicates that just over one student is generated from every two homes constructed.*
- *Although the District is currently able to house the projected enrollment in its current facilities, capital improvements to its existing facilities are necessary to adequately house the existing student population and future enrollment growth. Therefore the facilities needs exist regardless of current excess capacity.*
- *Estimated school facilities cost for future development is approximately $13,675.28 per dwelling unit.*
- *Based on the averages size of new home listings currently available on Zillow for the areas within the District, the average size of a dwelling unit currently being constructed within the FUSD is 1,955 square feet. Based upon this average square footage the District would need to collect approximately $7.00 per square foot of assessable space for new residential development to mitigate the school facilities impacts. This amount is well in excess of the currently authorized Statutory Fee (i.e., Level I Fee) of $5.38 per square foot. The District is therefore justified in collecting the currently authorized Statutory Fee for residential development as permitted by State law.*
- *Utilizing estimates regarding employee generation and associated residential household generation provided by Sourcepoint, a non-profit entity of the San Diego Association of Governments ("SANDAG"), the District determined that it would need to collect between $1.44 and $11.82 per square foot, except for self-storage, where it is justified in levying $0.08 per square foot in order to fully mitigate the net school facilities impacts of new commercial and industrial development. This amount is well in excess of the currently authorized Statutory Fee (i.e., Commercial/Industrial Fees) of $0.87 per square foot for all uses except self-storage. Thus, the District is justified in collecting the currently*

authorized Statutory Fee for commercial/industrial development, except for self-storage, where it is justified in levying $0.08 per square foot, 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 within the boundaries of the District which are currently unmitigated.*

Section

One

INTRODUCTION

This Section of the Report sets forth the legislative history as well as the methodology employed and the data sources utilized in the analysis of the District's school facilities impacts. Also included in this Section is a brief description of the Fontana Unified School District.

Description of the District

The FUSD was unified in 1956 and comprises approximately 40.5 square miles, including portions of the City of Fontana, City of Rialto and surrounding unincorporated territory in the County of San Bernardino. The FUSD currently administers 30 elementary schools, 7 middle schools, 5 comprehensive high schools, and two continuation high schools.

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 real estate 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 district that the developer of the project has complied with the development fee requirement.

Shortly thereafter, the State legislature enacted AB 1600 ("Mitigation Fee Act"), which took effect on January 1, 1989. Government Code section 66001 et seq. 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.*

In June 2006, the State legislature passed Assembly Bill 2751 which added the criterion 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 the following Report, this is demonstrated in the calculations by not including any deficit which would be shown in Table II, if existent, to the school facilities required to serve Unmitigated New Development (Table V) or to the cost of such school facilities (Table VIII).

Accessory Dwelling Units ("ADUs") or Junior ADUs are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. (See Government Code, sections 66313, 66314.) ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit (oftentimes new assessable space) which did not previously exist. The District recognizes that students are projected to be generated from ADUs and will charge the appropriate Statutory Fee for these types of new construction projects.

The development fees currently authorized under Education Code section 17620 and Government Code section 65995 ("Statutory School Fees") as of January 2026 for unified school districts are $5.38 per square foot of new residential construction ("Level I Fee") and $0.87 per square foot of new commercial/industrial construction

("Commercial/Industrial Fees"). These development fees may next be increased by the State Allocation Board in 2028, and every two years thereafter.

Reconstruction/Redevelopment

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

Statutory School Fees authorized pursuant to Education Code section 17620 and Government Code sections 65995 et seq. shall be levied by the District on new construction resulting from Reconstruction, if there is a nexus between the 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 District shall review, evaluate and determine, on a case-by-case basis, the impact of the proposed Reconstruction. The impact of the proposed Reconstruction may be assessed by comparing the proposed new construction and the pre-existing units/structures to be demolished and replaced, including the square footage, student generation, and cost impacts of each. The District may also take into consideration the type of proposed new units/structures with the type of pre-existing units/structure demolished and replaced. For example, the impact of a pre-existing single family detached home demolished and replaced with a new triple-unit townhome, or the impact of pre-existing commercial structures demolished and replaced with new residential structures. Such analysis may take into consideration the student generation rates identified below in this Report, and relevant fee records, as applicable. (See *Warmington Old Town Associates, L.P. v. Tustin Unified School District* (2002) 101 Cal.App.4th 840; and *Cresta Bella, LP v. Poway Unified School District* (2013) 218 Cal.App.4th 438.)

Reconstruction 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 Statutory 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 Reconstruction. In the case where there is a partial Reconstruction, or an addition to an existing development, the applicable Statutory School Fee should be calculated on a basis of the marginal assessable space increase multiplied by the maximum applicable Statutory School Fee for the assessable space.

Methodology

To determine the impact of new construction on FUSD 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 unmitigated residential dwelling units to be constructed within FUSD boundaries.*
- *Calculating a student generation rate (i.e., students expected to be generated from each new home) for each school type (i.e., elementary, middle and high school).*
- *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 student generation rate to determine a cost per dwelling unit.*
- *Dividing the cost per dwelling unit by the average square feet per dwelling unit to determine the impact per square foot.*

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 households (and corresponding students) generated per employee.

This Report contains findings regarding the impact of commercial/industrial development on the need for school facilities utilizing an approach where student generation is derived from employee densities established for various types of commercial and industrial development.

Data Sources

The primary information required 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. The primary information source regarding future housing projections is the Southern California Association of Governments ("SCAG") who gathers data from the local agencies. Some of the data for determining commercial/industrial impacts was prepared by Sourcepoint, a non-profit entity supported by the San Diego Association of Governments ("SANDAG"), and data derived from the 1990 and 2002 SANDAG Travel Behavior Survey, and data from the US Census Bureau 2024 American Community Survey 1-Year Estimate. Data used to calculate student generation rates for this Report was provided by SCAG and by the California Basic Educational Data System ("CBEDS"). Facilities cost estimates were prepared using cost information obtained from the District's Facilities Master Plan. The average dwelling unit size was calculated with Zillow new consruction home listings currenlty available online.

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. Student enrollment for the 2025/26 school year for each school type in the District is as follows:

Table I
Fiscal Year 2025/26 Student Enrollment

School Type	2025/26 Enrollment Figures (1)
Elementary School (TK–5)	13,471
Middle School (6-8)	7,291
High School (9-12)	10,837
Total 2025/26 Enrollment	**31,599**

(1) CBEDS 2025/26 enrollment.

The District conducted a review of the capacity of their facilities during the preparation of their 2021-22 Facilities Master Plan. Since the completion of the Facilties Master Plan the District has completed projects which affect capacity, this report modifies the Facilities Master Plan capacity based on those projects. The results of which are shown in Table II below along with the resulting existing surplus or deficit capacity at each school level.

Table II
Existing School Facilities Capacity

School Type	Fall 2025 Capacity	Fall 2025 Enrollment	Existing Seat Surplus/(Deficit)
Elementary School (Grades TK-5)	20,219	13,471	6,748
Middle School (Grades 6-8)	8,805	7,291	1,514
High School (Grades 9-12)	15,499	10,837	4,662
Total	**44,523**	**31,599**	**12,924**

Residential Dwelling Unit Projections

Based upon the most recent population and housing estimates of the Southern California Association of Governments ("SCAG") it is anticipated that the percentage of growth in population and housing experienced within the District during the past decade will continue in the future. As detailed herein, this growth has a direct nexus to enrollment. Appendix A summarizes the most recent housing estimates provided by SCAG for properties within the boundaries of the District for the years 2026, 2035 and 2050. Table III provides the calculation of the increase in dwelling units expected to occur within the jurisdictions in which FUSD provides school facilities from the year 2026 to 2050.

Table III
Projected New Dwelling Units

Existing Residential Units to January 1, 2026	Estimated Residential Units to January 1, 2050	Net Increase in New Dwelling Units	Percent Increase in Dwelling Units
52,477	**66,834**	**14,357**	**27.36%**

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 mitigated development ("Mitigated Dwelling Units"). The impact from these Mitigated Dwelling Units on school facilities and the mitigation payments associated with them are excluded from the fee calculation in this Report. The District has estimated the number of unpermitted Mitigated Dwelling Units as shown below:

Table IV
Mitigated New Dwelling Units

Project Name	Mitigated New Dwelling Units
CFD 05-1	6
CFD 07-1	7
Total	**13**

Total projected New Dwelling Units identified in Table III less the Mitigated New Dwelling Units identified in Table IV results in the total projected Unmitigated New Dwelling Units to be built within the District by 2050. This calculation is shown in the table below:

Table V
Unmitigated New Dwelling Units

Dwelling Units	Total
Total Projected New Dwelling Units	14,357
Less Mitigated Dwelling Units	13
Total Unmitigated New Dwelling Units	**14,344**

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 Unmitigated New Dwelling Units must be determined. This calculation requires a student generation rate, or factor, which represents the number of students, or portion thereof, expected to attend District schools from each new dwelling unit. In order to accurately determine the cost of school facilities impacts at each school level, a distinct student generation rate must be ascertained for elementary, middle and high school levels because the facilities cost per student varies at each school level. This difference exists because generally the square footage and cost of educational facilities per student increase as students progress to higher grades.

Data used to calculate student generation rates was provided by SCAG and the District's 25/26 enrollment figures obtained from CBEDS. A tabulation of this calculation by grade level is included in Appendix B and is summarized in Table VI below:

Table VI
Student Generation Rate

School Type	Generation Rate [1]
Elementary School	0.2567
Middle School	0.1389
High School	0.2065
Totals	**0.6021**

(1) Rounded to the nearest ten thousandths.

Students Generated by New Development

The number of students estimated to be generated from projected Unmitigated New Dwelling Units is determined by multiplying the projected number of Unmitigated New Dwelling Units (Table V) by the student generation rate (Table VI). This computation is reflected in Table VII:

Table VII
Student Generation by Projected Unmitigated New Dwelling Units

School Type	Unmitigated New Dwelling Units	Student Generation Rate	Students Generated
Elementary	14,344	0.2567	3,682
Middle	14,344	0.1389	1,992
High	14,344	0.2065	2,962
Total	**14,344**		**8,636**

School Facilities Required to Serve New Development

To evaluate the school facilities needed as a result of Unmitigated New Dwelling Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are existing seats; however, since capital improvements to the existing facilities are necessary to adequately house the existing student population and future enrollment growth, the facilities' needs exist regardless of the availability of capacity to house student enrollment, inclusive of student enrollment generated from new development.

In April 2022, the District approved its latest Facilities Master Plan, a comprehensive study of its facilities, including an improvement cost estimate ("2022 FMP").

The 2022 FMP identifies facilities improvement projects that are expected to be necessary through approximately 2032 and beyond. The majority of school buildings are approaching or have surpassed the 25-year mark as of the 2022 FMP, necessitating facilities' upgrades, refurbishments, and modernizations to meet the educational goals of the District.

The District plans to house the students generated from Unmitigated New Dwelling Units on existing school sites. To accommodate the students the District will construct additional classrooms as well as update and modernize current classrooms on existing school sites to more adequately house its current and future enrollment.

The timing of these improvements is unknown and relies heavily on the District's ability to access both local and State funding for such projects, as well as the pace of development of Unmitigated Dwelling Units.

Estimated School Facilities Costs

The total estimated facilities costs were obtained from the 2022 FMP. These costs are stated in 2026 dollars based on changes in the SAB construction cost index. Outlined in the 2022 FMP are current school site needs and their estimated costs. These estimates were divided by the total classroom capacity for each school level as outlined in the 2022

FMP. A more detailed breakdown is included in Appendix C. The result is the facilities cost impact per student. This resulting impact is shown in Table VIII:

Table VIII
Estimated Facilities Costs

School Type	Total Costs	Total Capacity	Facilities Cost per Student
Elementary	$529,772,212	19,679	$26,921
Middle	$201,895,023	8,805	$22,930
High	$268,678,231	15,499	$17,335
Total	$1,000,345,467	**43,983**	

School Facilities Impact per Dwelling Unit

The total estimated facilities cost for each Unmitigated New Dwelling Unit is determined by multiplying the total facilities cost per student (Table VIII) by the applicable student generation rate (Tables VI) and is shown below:

Table IX
Total School Costs per New Dwelling Unit

School Level	Facilities Cost per Student	Student Generation Rate	Facilities Cost per Dwelling Unit
Elementary School	$26,921	0.2567	$6,910.62
Middle School	$22,930	0.1389	$3,184.98
High School	$17,335	0.2065	$3,579.28
Total		**0.6021**	**$13,675.28**

Utilizing new construction home listings currently on the market within the boundaries of the District from Zillow, the average size of a dwelling unit was calculated to be 1,955 square feet. Dividing the total facilities cost per dwelling unit by the average size of a dwelling unit yields a school facilities cost of $7.00 per square foot. The resulting impact is shown in Table X.

Table X
Total School Costs per Sq. Ft.

Facilities Cost per Dwelling Unit	Average Sq. Ft. Per Dwelling Unit	Facilities Cost Per Sq. Ft.
$13,675.28	1,955	$7.00

This Report demonstrates that the school facilities impact amount per square foot of assessable space equals $7.00 for all Unmitigated New Dwelling Units within the boundaries of the District. Because the calculated impact of $7.00 per square foot exceeds the maximum Level I Fee of $5.38 per square foot of assessable space allowed under California Government Code section 65995 for a unified school district (TK-12), there is full justification for collecting the maximum Level I Fee.

Since the District's school facilities impact per square foot is greater than the allowable Level I Fee, the District suffers unmitigated impacts from new residential development. This not only supports the collection of the Statutory Fee for residential developments, but also supports the collection of fees for new commercial/industrial development as provided for in Section Three of this Report. Table XI summarizes the true costs of new development and compares that cost to the amount the District is currently authorized to collect.

Table XI
Comparison of Facilities Cost to Currently Authorized Statutory (Level I) Fee

Facilities Cost per Dwelling Unit	Facilities Cost per Square Foot	Statutory Level I Fee per Square Foot	Unmitigated Facilities Cost per Square Foot
$13,675.28	$7.00	$5.38	$1.62

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 New Commercial and Industrial Development

Just as the District is required to identify 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. A four-step methodology was used to quantify the impact of new commercial and industrial development on the need for school facilities. This methodology incorporates "employment densities" for various commercial and industrial types which have been generated by the SANDAG. The methodology includes the following actions:

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 District.*
3. *Determine the number of occupied housing units that would be associated with new employees.*
4. *Determine the school facilities impact generated from these employees utilizing the "per dwelling unit" facilities costs computed in Section Two.*

The following discussion incorporates the four-step methodology and identifies the school facilities impact for various commercial and industrial developments.

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, SDFA relied on survey results published in SANDAG's report entitled Traffic Generators published in April 2002. This report 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 1,000 square feet as shown in the following table:

Table XII
Regionwide Employment per 1,000 Square Feet by Development Type [1]

Development Type	Square Feet of Development Type	Average Total Employees	Average Employees per 1,000 Square Feet [2]
Banks	9,203	26	2.825
Car Dealers*	28,433	57	2.005
Commercial Offices (<100,000 sqft)	27,100	130	4.797
Commercial Offices (>100,000 sqft)	135,433	625	4.615
Commercial Strip Center*	27,677	50	1.807
Community Shopping Center	151,525	363	2.396
Corporate Office (Single User)	127,331	342	2.686
Discount Retail Club	128,679	215	1.671
Industrial Parks (No Commercial)	351,266	733	2.087
Industrial Plants (Mult. Shift) *	456,000	1,120	2.456
Industrial/Business Parks	260,379	972	3.733
Lodging	165,200	184	1.114
Medical Offices	22,507	96	4.265
Neighborhood Shopping Center	69,509	178	2.561
Regional Shopping Center	1,496,927	2,777	1.855
Restaurants*	5,267	48	9.113
Scientific Research & Development	221,184	673	3.043
Self-Storage	34,191	2	0.058

(1) Source: SANDAG Publication April 2002, Traffic Generators Guide except as noted by *. Asterisked development types were sourced from a previous Sourcepoint 1990 Study. The District has verified that these employment density figures remain representative of current conditions within the Fontana Unified School District as of June 2026.
(2) Employees/1000 Square Feet = Total Employee/Square Feet of Each Type/1000.

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 within the District, approximately 48.90% (i.e., a Residential Employee Generation Rate of 0.4890 as reflected in Table XIII) reported working within their place of residence.

Table XIII
Estimated Resident Employees within the Fontana Unified School District

Total Estimated Employees (1)	Estimated Number of Resident Employees within the FUSD (1)	Residential Employee Generation Rate
86,482	42,290	0.4890

(1) Source: U.S. Census Bureau 2024 American Community Survey, 1-Year Estimates.

It should be noted that by considering only those employees that both live and work within the FUSD, 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., interdistrict 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 XII by the Resident Employee Generation Rate ("REGR") computed for the District, 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 0.029 employees for *Self-Storage* to a high of 4.456 employees for *Restaurants*.

Table XIV
Resident Employee Generation Factors by Business Type

Development Type	Employees per 1,000 Square Feet (Table XII)	Resident Employee Generation Rate	Resident Employee Generation Factors
Banks	2.825	0.4890	1.382
Car Dealers	2.005	0.4890	0.980
Commercial Offices (<100,000 sqft)	4.797	0.4890	2.346
Commercial Offices (>100,000 sqft)	4.615	0.4890	2.257
Commercial Strip Center	1.807	0.4890	0.883
Community Shopping Center	2.396	0.4890	1.171
Corporate Office (Single User)	2.686	0.4890	1.313
Discount Retail Club	1.671	0.4890	0.817
Industrial Parks (No Commercial)	2.087	0.4890	1.020
Industrial Plants (Mult. Shift)	2.456	0.4890	1.201
Industrial/Business Parks	3.733	0.4890	1.825
Lodging	1.114	0.4890	0.545
Medical Offices	4.265	0.4890	2.086
Neighborhood Shopping Center	2.561	0.4890	1.252
Regional Shopping Center	1.855	0.4890	0.907
Restaurants	9.113	0.4890	4.456
Scientific Research & Development	3.043	0.4890	1.488
Self-Storage	0.058	0.4890	0.029

Estimated Household Rate per Resident Worker

To quantify the impact of these resident workers on the District, two additional relationships must be established. The first of these is the number of households per resident worker.

By dividing the estimated number of resident workers within the District (Table XIII) by the estimated number of dwelling units within the District (U.S. Census 2024 American Community Survey), one can estimate the number of dwelling units produced per employee (i.e., the Household Rate). The household rate shown in the following table shows the estimated resident employees within the District.

Table XV
FUSD Household Rate Per Resident Employee

Resident Employees Within the FUSD	Occupied Housing Units	Household Rate [(1)]
42,290	50,334	84.02%

(1) Household Rate = Resident Workers divided by the Occupied Housing Units.

By applying the household generation rate of 0.8402 to the Resident Employee Generation Factors shown in Table XIV, housing units generated per employee for each commercial/industrial land use category can then be determined. Expected household generation per 1,000 square feet of commercial/industrial development appears in the following table:

Table XVI
Household Generation for Commercial/Industrial Land Uses

Development Type	Resident Employee Generation Factor	Household Rate	District Households per 1,000 Square Feet
Banks	1.382	0.8402	1.161
Car Dealers	0.980	0.8402	0.824
Commercial Offices (<100,000 sqft)	2.346	0.8402	1.971
Commercial Offices (>100,000 sqft)	2.257	0.8402	1.896
Commercial Strip Center	0.883	0.8402	0.742
Community Shopping Center	1.171	0.8402	0.984
Corporate Office (Single User)	1.313	0.8402	1.104
Discount Retail Club	0.817	0.8402	0.686
Industrial Parks (No Commercial)	1.020	0.8402	0.857
Industrial Plants (Mult. Shift)	1.201	0.8402	1.009
Industrial/Business Parks	1.825	0.8402	1.534
Lodging	0.545	0.8402	0.458
Medical Offices	2.086	0.8402	1.752
Neighborhood Shopping Center	1.252	0.8402	1.052
Regional Shopping Center	0.907	0.8402	0.762
Restaurants	4.456	0.8402	3.744
Scientific Research & Development	1.488	0.8402	1.250
Self-Storage	0.029	0.8402	0.024

School Facilities Cost from New Commercial & Industrial Development

The final step involves applying the school facilities costs determined in Section Two to the Household Rate. Since the school facilities cost per new home was already identified in Table IX, by multiplying the total cost per dwelling unit ($13,675.28 as shown in Table IX) by the Household Rate shown in Table XV, the gross school facilities impact of commercial/industrial development can be determined. The resulting facilities cost per square foot is shown in Table XVII and ranges from $0.33 to $51.20 per square foot of development.

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

Development Type	District Households per Square Foot of Commercial / Industrial Development	School Facilities Cost per Dwelling Unit	Gross Facilities Cost per Square Feet of Commercial / Industrial Development
Banks	0.0011607	$13,675.28	$15.87
Car Dealers	0.0008237	$13,675.28	$11.26
Commercial Offices (<100,000 sqft)	0.0019709	$13,675.28	$26.95
Commercial Offices (>100,000 sqft)	0.0018960	$13,675.28	$25.93
Commercial Strip Center	0.0007422	$13,675.28	$10.15
Community Shopping Center	0.0009843	$13,675.28	$13.46
Corporate Office (Single User)	0.0011035	$13,675.28	$15.09
Discount Retail Club	0.0006865	$13,675.28	$9.39
Industrial Parks (No Commercial)	0.0008574	$13,675.28	$11.72
Industrial Plants (Mult. Shift)	0.0010091	$13,675.28	$13.80
Industrial/Business Parks	0.0015337	$13,675.28	$20.97
Lodging	0.0004576	$13,675.28	$6.26
Medical Offices	0.0017524	$13,675.28	$23.97
Neighborhood Shopping Center	0.0010521	$13,675.28	$14.39
Regional Shopping Center	0.0007622	$13,675.28	$10.42
Restaurants	0.0037443	$13,675.28	$51.20
Scientific Research & Development	0.0012501	$13,675.28	$17.10
Self-Storage	0.0000240	$13,675.28	$0.33

The amounts shown in Table XVII represent the gross school facilities resulting from each square foot of new commercial and industrial construction. These amounts would need to be collected to fully mitigate the impact of new commercial and industrial developments where the employees are commuting from areas outside of the FUSD or are residing in existing housing within the boundaries of the District and for which no mitigation was received at the time that the dwelling units were constructed. However, a significant number of Resident Employees will reside in new dwelling units for which mitigation payments in the form of Level I Fees will be paid. For those commercial and industrial developments that employ individuals who will reside in new mitigated dwelling units located within the boundaries of FUSD, the unmitigated or net facilities cost per square foot of commercial and industrial development should be computed.

To identify the unmitigated or net facilities cost per square foot of commercial and industrial development, the facilities fee per square foot of new, residential development is subtracted from the gross facilities cost shown in Table XVII. The following table shows the unmitigated net facilities cost per dwelling unit.

Table XVIII
Unmitigated Net Facilities Costs Per Dwelling Unit

Cost/Unit Item	Statutory Level I Fee
Residential Fee per Square Foot	$5.38
Average Square Feet of Dwelling Unit	1,955
Facilities Cost per Dwelling Unit	$13,675.28
Less Fee per Dwelling Unit from New Residential Construction	$10,517.38
Net Deficit per Dwelling Unit after Residential Fee	$3,157.38

By multiplying the unmitigated net school facilities cost shown in Table XVIII by the number of households produced per square foot of new commercial and industrial development, the new net commercial and industrial school facilities impact can be determined for the various types of new commercial and industrial development. This computation is shown for each of the residential fee scenarios in Table XIX:

Table XIX
Unmitigated Net School Facilities Impact for Commercial/Industrial Land Uses

Development Type	District Households per Square Foot of Commercial/ Industrial Development	Required Commercial/Industrial Fee (per Square Foot) Statutory Level I Fee
Banks	0.001161	$3.66
Car Dealers	0.000824	$2.60
Commercial Offices (<100,000 square foot)	0.001971	$6.22
Commercial Offices (>100,000 square foot)	0.001896	$5.99
Commercial Strip Center	0.000742	$2.34
Community Shopping Center	0.000984	$3.11
Corporate Office (Single User)	0.001104	$3.48
Discount Retail Club	0.000686	$2.17
Industrial Parks (No Commercial)	0.000857	$2.71
Industrial Plants (Mult. Shift)	0.001009	$3.19
Industrial/Business Parks	0.001534	$4.84
Lodging	0.000458	$1.44
Medical Offices	0.001752	$5.53
Neighborhood Shopping Center	0.001052	$3.32
Regional Shopping Center	0.000762	$2.41
Restaurants	0.003744	$11.82
Scientific Research & Development	0.001250	$3.95
Self-Storage	0.000024	$0.08

Commercial/Industrial Development Impact

The school facilities impact shown above represents the net cost to provide school facilities required to serve new students resulting from the construction of new commercial/industrial development assuming that a portion of the impact has already been mitigated by new residential construction. As previously noted, this amount does not reflect the gross impact of new commercial/industrial development where some portion of the new employees will be housed in existing housing (from which no additional residential impact fee may be collected) or from interdistrict transfers due to employment. However, as can be seen in Table XIX, assuming that the District received corresponding residential Level I Fees for all new commercial and industrial development, it would still be justified in collecting between $1.44 and $11.82 per square foot, except for self-storage, where it is justified in levying $0.08 per square foot in order to fully mitigate the impact of new commercial and industrial development. For purposes of determining chargeable covered and enclosed space, any exterior space which may be covered and/or enclosed at any point during the year shall be determined to be an extension of such structure intended to expand the use of such structure whether or not said exterior extension is within the perimeter of a commercial or industrial structure. This will not include any storage areas incidental to the principal use of the construction, garage, parking structure, unenclosed walkway, or utility or disposal area; however, this space may include exterior dining areas, dancing areas, and play areas which have the ability to be covered and/or enclosed in a manner to extend the use of the facilities and which require an appropriate building permit from the building department of the city or county. Pursuant to Government Code section 65995(b)(2), a unified school district is authorized to collect up to $0.87 per square foot of new commercial/industrial development. Therefore, for all commercial/industrial development types shown in Table XIX, FUSD is justified in levying the maximum fee of $0.87 per square foot except for self-storage, where it is justified in levying $0.08 per square foot.

Senior Citizen 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 applicable to under subdivision (b) of Section 65995 in the case of commercial or industrial development.*
>
> *[1] Although described in subdivision (k), definition found under subdivision (o) and (p).*
> *[2] Government Code section 53080 was revised to Education Code section 17620.*

The 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 District also acknowledges that students typically do not reside in senior citizen housing units unless the CC&Rs permit such living arrangements. However, the development of such housing generally 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 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. The 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 the difference between the amount per square foot paid and the then-current amount of developer fees being levied on residential development per square foot should such CC&Rs or deed(s) be modified to allow students to reside in such 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 District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial rate. Such cooperation could take the form of an agreement by the developer to record a covenant running with the land that then-current residential fees would be due and payable should the residency requirements change so as to allow students to reside on the property.

Section

Four

CONCLUSIONS & STATEMENT OF FINDINGS

Based upon the data gathered by SDFA regarding future development within the boundaries of the FUSD, student generation, school facilities costs and the methodology employed to determine the school facilities impact from new residential and commercial development, FUSD 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 reconstruction of school facilities and/or additional permanent facilities on existing school campuses of new public-school facilities necessary to serve students expected to be generated from new residential and commercial/industrial development.*

- *The District's use of the fee will involve construction and/or reconstruction of school facilities and/or additional permanent facilities on existing school campuses, including, but not limited to, the type of projects identified in the 2022 FMP received by the Board on April 6, 2022 as maybe amended with relevant updates and incorporated herein. Revenue from fees collected on residential and commercial/industrial development may be expended on any of the following:*
  - *Purchase of land for school facilities to address student growth;*
  - *Designing and planning of school facilities to address student growth and to improve school facilities to address increased demand on the facilities to maintain existing levels of service;*
  - *Construction or reconstruction of school facilities;*
  - *Testing and inspection of school sites and school buildings and permit and plan check fees;*
  - *Interim school facilities to house students generated by new development while permanent facilities are being constructed including leasing or acquisition of portable classrooms to meet the temporary needs of students generated from new development and construction, the installation of interim facilities and the costs of replacing interim facilities with permanent facilities;*

- *Administration of the collection of developer fees as permitted by statutes; and*
- *Any other use permitted by law.*

- *There is a reasonable relationship between the expected use of the fee (i.e., new school facilities) 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, middle and high school students expected to be generated from the construction of such units. There is also a reasonable relationship between the construction of new commercial/industrial development and the number of students expected to be generated from the construction of such commercial/industrial development, as students and the parents of students will be employed by new businesses occupying the new commercial or industrial development and a portion of the students and/or the student's 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 necessary to serve new residential and commercial/industrial developments.*

- *As identified in Section Two of this Report, the District would need to collect approximately $7.00 per square foot of assessable space of new residential development to fully mitigate the school facilities impacts. This amount is well in excess of the District's portion of the currently authorized Statutory Fee (i.e., Level I Fee) of $5.38 per square foot of assessable space. Thus, the District is justified in collecting the Statutory Fees for residential development as permitted by State law.*

- *As identified in Section Three, the District would need to collect between $1.44 and $11.82 per square foot, except for self-storage, where it is justified in levying $0.08 per square foot in order to fully mitigate the net school facilities impacts of new commercial and industrial development. This amount is well in excess of the currently authorized Statutory Fee (i.e., Commercial/Industrial Fees) of $0.87 per square foot for all uses except self-storage. Thus, the District is justified in collecting the currently authorized Statutory Fee for commercial/industrial development, except for self-storage, where it is justified in levying $0.08 per square foot, as permitted by State law.*

Section

Five

APPENDICES

Appendix A: SCAG – Residential Development Projections

Appendix B: Student Generation Rate Analysis

Appendix C: 2022 Facilities Master Plan Costs

Appendix A: SCAG – Residential Development Projections

Appendix A

Fontana 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
53858100	4%	19	19	20
53743200	75%	20	20	20
53743100	1%	9	17	26
53740300	4%	9	9	9
53720400	63%	297	426	584
53739400	100%	469	990	1,630
53720600	100%	1,375	2,266	3,360
53739100	100%	595	819	1,091
53739200	100%	1,680	1,680	1,680
53718300	71%	750	752	756
53718400	69%	126	187	260
53717100	32%	208	210	212
53728300	100%	319	324	329
53739300	100%	1	1	1
53728400	100%	214	214	215
53717200	75%	1,107	1,144	1,189
53728200	100%	2,106	2,437	2,843
53728500	49%	241	269	302
53735700	100%	311	336	366
53735400	49%	1	1	1
53735500	49%	0	0	0
53716300	100%	793	795	795
53716400	100%	223	404	626
53716100	100%	1,328	1,334	1,340
53716200	100%	1,621	2,309	3,153
53726100	100%	720	736	752
53726200	100%	757	848	959
53728100	100%	583	634	698
53730100	100%	854	995	1,169
53735200	100%	472	474	478
53732100	100%	501	509	519
53735300	100%	419	423	428
53736100	100%	1,197	1,569	2,025
53735100	100%	554	563	575
53738100	100%	543	658	797
53702400	67%	25	35	44

Tier2	% In District [2]	Housholds 2026	Households 2035	Households 2050
53708100	100%	937	1,153	1,420
53708200	100%	949	1,272	1,671
53706300	78%	2	5	9
53706100	100%	38	38	38
53706200	25%	0	0	0
53714100	100%	1,033	1,305	1,640
53714200	100%	340	371	410
53714300	100%	784	799	815
53715200	100%	492	492	492
53715100	100%	645	661	681
53715300	100%	163	163	163
53723100	100%	216	261	316
53723200	100%	756	799	850
53723300	100%	1,035	1,063	1,099
53722300	100%	850	855	861
53722100	100%	493	499	506
53722200	100%	421	543	691
53726400	100%	770	961	1,192
53726300	100%	496	592	713
53726500	100%	1,602	1,723	1,873
53725200	100%	1,293	1,369	1,461
53725400	100%	679	746	831
53727200	100%	871	913	963
53727300	100%	237	366	524
53729200	100%	135	159	187
53729100	100%	157	159	164
53730200	100%	169	169	169
53729300	100%	843	853	864
53730300	100%	291	293	297
53725100	100%	396	455	525
53731100	100%	610	625	641
53725300	100%	458	483	515
53731300	100%	569	617	675
53727100	100%	757	889	1,051
53734300	100%	478	480	481
53732200	100%	842	881	930
53732300	100%	526	537	550
53731200	100%	984	992	1,003
53736200	100%	947	968	994
53738200	100%	1,243	1,331	1,438
53738300	100%	1,169	1,175	1,183
53737200	52%	380	452	540
53744400	51%	228	228	229
53744100	36%	315	337	362

Tier2	% In District [2]	Housholds 2026	Households 2035	Households 2050
53704100	38%	6	12	19
53711200	100%	67	67	67
53711100	100%	25	25	25
53713200	100%	84	84	84
53713100	100%	1	1	1
53704300	100%	0	0	0
53704400	100%	0	0	0
53712200	100%	727	727	727
53719500	100%	1,614	1,614	1,614
53712100	100%	1,186	1,186	1,186
53719300	100%	688	688	688
53719400	33%	268	268	268
53721100	100%	115	115	115
53721300	100%	0	0	0
53721200	100%	104	104	104
53724300	100%	185	185	185
53724100	100%	107	156	219
53724200	100%	254	258	263
Totals [3]		**52,477**	**58,929**	**66,834**

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

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

[3] Totals may not sum due to rounding.

Appendix B: Student Generation Rate Analysis

Appendix B

Fontana Unified School District
Student Generation Rate Analysis

Grade Level	Number of Students [1]	Number of Dwelling Units [2]	District-Wide Student Generation Rate
Elementary	13,471	52,477	0.2567
Middle	7,291	52,477	0.1389
High	10,837	52,477	0.2065
Total	31,599		0.6021

(1) Source: CBEDS enrollment school year 2025/2026.

(2) Source: Southern California Association of Governments - 2024 Connect SoCal Regional Transportation Plan and Sustainable Community Strategy (RTP/SCS) Growth Forecast adopted at the jurisdictional level in April 2024 (Data confirmed as most recent available: January 2026.)

Appendix C: 2022 Facilities Master Plan Costs

Appendix A
2022 Facilities Master Plan Costs

Elementary School	Priority 1	Priority 2	Priority 3	Priority 4	Total
Almond Elementary	$0.00	$2,841,520.00	$3,403,700.00	$995,900.00	$7,241,120.00
Beech Elementary	$386,000.00	$22,773,632.00	$1,124,300.00	$772,000.00	$25,055,932.00
Kathy Binks Elementary	$0.00	$582,300.00	$1,385,300.00	$0.00	$1,967,600.00
Canyon Crest Elementary	$0.00	$14,086,900.00	$1,344,000.00	$15,500.00	$15,446,400.00
Chaparral Academy	$0.00	$4,201,280.00	$1,047,100.00	$414,500.00	$5,662,880.00
Citrus Elementary	$0.00	$13,193,120.00	$3,200,000.00	$1,423,800.00	$17,816,920.00
Cypress Elementary	$2,316,000.00	$14,236,880.00	$2,909,700.00	$0.00	$19,462,580.00
Date Elementary	$0.00	$10,565,240.00	$3,673,700.00	$0.00	$14,238,940.00
Dolores Huerta International Academy	$0.00	$89,600.00	$830,800.00	$542,000.00	$1,462,400.00
Dorthy Grant Innovations Academy	$0.00	$7,567,020.00	$1,175,400.00	$103,700.00	$8,846,120.00
Hemlock Elementary	$0.00	$7,769,460.00	$1,413,700.00	$10,900.00	$9,194,060.00
Juniper Elementary	$0.00	$13,955,960.00	$3,818,800.00	$92,700.00	$17,867,460.00
Live Oak Elementary	$108,100.00	$19,201,080.00	$2,949,700.00	$86,500.00	$22,345,380.00
Locust Elementary	$0.00	$31,644,380.00	$2,335,200.00	$718,000.00	$34,697,580.00
Mango Elementary	$0.00	$13,687,420.00	$2,077,200.00	$271,800.00	$16,036,420.00
Maple Elementary	$0.00	$18,011,780.00	$2,481,700.00	$92,700.00	$20,586,180.00
North Tamarind Elementary	$0.00	$17,539,600.00	$1,870,500.00	$208,500.00	$19,618,600.00
Oak Park Elementary	$0.00	$10,136,280.00	$1,871,800.00	$148,900.00	$12,156,980.00
Oleander Elementary	$0.00	$16,760,980.00	$4,739,600.00	$108,100.00	$21,608,680.00
Palmetto Elementary	$3,000,000.00	$18,088,460.00	$4,583,200.00	$1,567,200.00	$27,238,860.00
Poplar Elementary	$0.00	$14,598,340.00	$3,249,400.00	$23,200.00	$17,870,940.00
Porter Elementary	$0.00	$9,334,740.00	$4,112,000.00	$0.00	$13,446,740.00
Primrose Elementary	$231,600.00	$17,354,020.00	$3,743,400.00	$0.00	$21,329,020.00
Randall Pepper Elementary	$0.00	$12,224,040.00	$4,782,500.00	$0.00	$17,006,540.00
Redwood Elementary	$1,003,600.00	$22,601,960.00	$4,940,600.00	$0.00	$28,546,160.00
Shadow Hills Elementary	$0.00	$7,707,660.00	$1,249,200.00	$0.00	$8,956,860.00
Sierra Lakes Elementary	$0.00	$8,027,080.00	$7,386,900.00	$0.00	$15,413,980.00
South Tamarind Elementary	$0.00	$20,871,280.00	$4,641,200.00	$0.00	$25,512,480.00
Tokay Elementary	$0.00	$14,023,820.00	$7,970,600.00	$0.00	$21,994,420.00
West Randall Elementary	$0.00	$18,754,540.00	$8,537,100.00	$8,200.00	$27,299,840.00
Total Elementary	$7,045,300.00	$402,430,372.00	$98,848,300.00	$7,604,100.00	$515,928,072.00
Middle School					
Alder Middle	$3,859,900.00	$33,220,648.00	$8,177,000.00	$0.00	$45,257,548.00
Almeria Middle	$0.00	$17,963,604.00	$5,310,700.00	$355,200.00	$23,629,504.00
Fontana Middle	$36,536,300.00	$11,388,400.00	$7,439,900.00	$179,100.00	$55,543,700.00
Ruble Middle	$0.00	$3,485,480.00	$6,236,100.00	$1,127,200.00	$10,848,780.00
Sequoia Middle	$0.00	$18,020,620.00	$8,542,400.00	$0.00	$26,563,020.00
Southridge Middle	$0.00	$16,231,280.00	$5,020,100.00	$177,600.00	$21,428,980.00
Truman Middle	$0.00	$6,472,820.00	$4,063,000.00	$2,811,700.00	$13,347,520.00
Total Middle	$40,396,200.00	$106,782,852.00	$44,789,200.00	$4,650,800.00	$196,619,052.00
High School					
AB Miller High	$6,222,300.00	$19,064,416.00	$10,113,800.00	$2,184,800.00	$37,585,316.00
Fontana High	$0.00	$46,015,548.00	$46,647,800.00	$674,800.00	$93,338,148.00
Jurupa Hills High	$0.00	$613,000.00	$3,533,100.00	$0.00	$4,146,100.00
Kaiser High	$0.00	$24,064,060.00	$3,978,600.00	$240,900.00	$28,283,560.00
Summit High	$0.00	$24,226,160.00	$37,041,900.00	$386,000.00	$61,654,060.00
Eric Birch Continuation High	$0.00	$7,563,580.00	$20,175,600.00	$92,700.00	$27,831,880.00
Citrus Continuation High	$0.00	$5,087,500.00	$1,877,700.00	$1,852,800.00	$8,818,000.00
Total High	$6,222,300.00	$126,634,264.00	$123,368,500.00	$5,432,000.00	$261,657,064.00

Total Costs	**$53,663,800.00**	**$635,847,488.00**	**$267,006,000.00**	**$17,686,900.00**	**$974,204,188.00**

	2023 Costs	2024 Costs	2025 Costs	2026 Costs
Index	NA	-1.33%	0.49%	3.56%
Elementary	$515,928,072.00	$509,066,228.64	$511,560,653.16	$529,772,212.42
Middle	$196,619,052.00	$194,004,018.61	$194,954,638.30	$201,895,023.42
High	$261,657,064.00	$258,177,025.05	$259,442,092.47	$268,678,230.96
Total	**$974,204,188.00**	**$961,247,272.30**	**$965,957,383.93**	**$1,000,345,466.80**