RESIDENTIAL AND COMMERCIAL/INDUSTRIAL DEVELOPMENT SCHOOL FEE JUSTIFICATION STUDY

SANTA ANA UNIFIED SCHOOL DISTRICT

MARCH 24, 2022

Prepared For:
Santa Ana Unified District
1601 East Chestnut Avenue
Santa Ana, CA 92701
714.558.5501

Prepared By:
Cooperative Strategies
2855 Michelle Drive, Suite 230
Irvine, CA 92606
844.654.2421

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EXECUTIVE SUMMARY

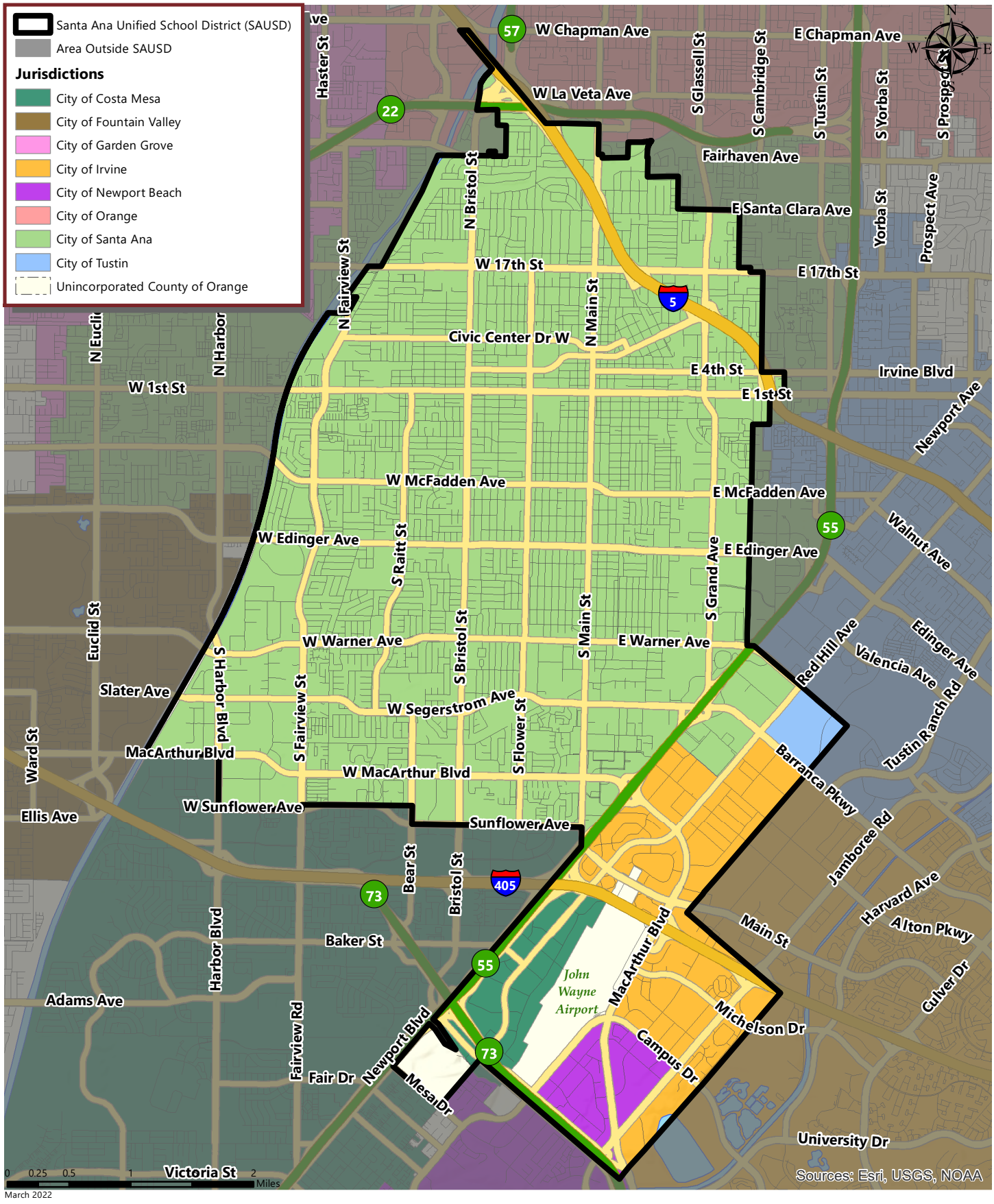
This Residential and Commercial/Industrial Development School Fee Justification Study ("Study") is intended to determine the extent to which a nexus can be established in the Santa Ana Unified School District ("District") between residential and commercial/industrial development ("CID") and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of statutory school fees ("School Fees") per residential and CID building square foot that may be levied for schools pursuant to the provisions of Section 17620 of the Education Code, as well as Sections 65995 and 66001 of the Government Code, Assembly Bill ("AB") 181, and subdivision (e) of Section 17621 of the Education Code.

The District provides education to students in grades TK through 12 residing within portions of the cities of Costa Mesa, Irvine, Newport Beach, Santa Ana, Tustin (collectively, "Cities") and a portion of the unincorporated County of Orange ("County") (please see map on following page for a geographic profile of the District). Collectively, the District's school facilities in fiscal year 2021/2022 have a capacity of 55,867 students per Section 17071.10(a) of the Education Code, of which 29,276 are at the elementary school level (i.e., grades kindergarten through 5), 8,691 are at the intermediate school level (i.e., grades 6 through 8), and 17,900 are at the high school level (i.e., grades 9 through 12). This capacity includes seats from all new school facility construction projects funded by the State of California ("State"), and teaching stations purchased by the District without State funding. (Exhibit A of this Study provides the District's current State Allocation Board ("SAB") Form 50-02 which had previously been submitted and approved by the SAB as part of the District's ongoing facilities funding program while Exhibit B provides an updated school facilities capacity calculation consistent with the requirements of the State School Facilities Program.) Based on data provided by the District, student enrollment is 41,786 in fiscal year 2021/2022. Comparing student enrollment to facilities capacity reveals that facilities capacity exceeds student enrollment at all school levels in the fiscal year 2021/2022 (please see Section IV for more information on student enrollment and facilities capacity).

To establish a nexus and a justifiable residential School Fee level, the Study evaluated the number and cost of new facilities required to house students generated from future residential development within the District. Based on data provided by the Southern California Association of Governments ("SCAG") as well as from the planning departments of the Cities, approximately 5,193 additional residential units are expected be constructed within the District's boundary through calendar year 2035 ("Future Units").

SANTA ANA UNIFIED SCHOOL DISTRICT

GEOGRAPHIC PROFILE



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Of these 5,193 Future Units, 285 multi-family attached ("MFA") units have mitigated their impact on the District through the execution of a mitigation agreement wherein units pay fees separate of School Fees or alternative school facility fees ("Alternative Fees"). Of the remaining 4,908 Future Units that have not mitigated their impacts on the District, 157 are expected to be SFD units while 4,751 are expected to be MFA units, of which 4,125 MFA units are expected within the Irvine-Newport Development Area ("INDA").

To determine the impact on the District from non-mitigated Future Units, the Study first multiplied the number of non-mitigated Future Units by the student generation factors ("SGFs") calculated by Cooperative Strategies, to determine the projected student enrollment from non-mitigated Future Units. The results were that 440 elementary school students, 199 intermediate school students, and 238 high school students are anticipated to be generated from non-mitigated Future Units ("Projected Student Enrollment").

To adequately house the Projected Student Enrollment, the District will need to construct a new K-12 school facility within the INDA area as well as reconstruct and modernize its existing elementary school, intermediate school, and high school facilities. Based on school facility cost estimates, as well as reconstruction and modernization provided within the District's Facilities Master Plan, a K-12 school facility within INDA is projected to cost $138,147,984, while modernization costs are estimated to be $32,626 per elementary school student, $66,567 per intermediate school student, and $34,865 per high school student. Multiplying these costs by the facilities needed and the students generated yielded the total school facilities cost impacts shown in Table ES-1 on the following page.

TABLE ES-1

TOTAL SCHOOL FACILITIES COST IMPACTS (2022$)

School Levels	Cost Per Student	Students Generated	Total School Facilities Cost Impacts
Elementary School - INDA	$86,342	256	$22,103,552
Intermediate School - INDA	$86,342	94	$8,116,148
High School - INDA	$86,342	104	$8,979,568
ES Modernization	$32,626	184	$6,003,184
IS Modernization	$66,567	105	$6,989,535
HS Modernization	$34,865	134	$4,671,910
Total	**N/A**	**N/A**	**$56,863,897**

The amounts listed in Table ES-1 were apportioned to each land use class based on the number of students generated from such residential land use. Thereafter, the school facilities cost impacts for each land use class were divided by the number of non-mitigated Future Units to calculate the school facilities cost impacts per residential unit. Table ES-2 below lists the school facilities cost impacts per residential unit.

TABLE ES-2

TOTAL SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL UNIT (2022$)

Land Use	Total School Facilities Cost Impacts	Non-Mitigated Future Units	School Facilities Cost Impacts per Non-Mitigated Residential Unit
Single Family Detached	$5,954,208	157	$37,925
Multi-Family Attached	$11,710,421	626	$18,707
Multi-Family Attached INDA	$39,199,268	4,125	$9,503

To determine the school facilities cost impacts per square foot of residential construction, the cost impacts per unit were divided by the average square footage of a residential unit in each land use class. Table ES-3 below lists the school facilities cost impacts per average residential square foot.

TABLE ES-3

TOTAL SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL SQUARE FOOT (2022$)

Land Use	School Facilities Cost Impacts per Non-Mitigated Future Units	Average Square Footage	School Facilities Cost Impacts per Residential Square Foot
Single Family Detached	$37,925	2,500	$15.17
Multi-Family Attached	$18,707	1,400	$13.36
Multi-Family Attached INDA	$9,503	1,400	$6.79

To determine the commercial/industrial School Fee levels that satisfy the rigorous nexus requirements of AB 181, the Study divides CID into seven (7) land use categories: retail and services, office, research and development, industrial/warehouse/ manufacturing, hospital, hotel/motel, and self-storage. The employment impacts of each of these land uses, in terms of the number of employees per 1,000 square feet of building space, are based on information from the San Diego Association of Governments ("SANDAG") pursuant to Section 17621 (e)(1)(B) of the Education Code. These employee impacts are shown in Table ES-4 on the following page.

TABLE ES-4

EMPLOYMENT IMPACTS PER 1,000 SQUARE FEET CID

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

Additional data from SCAG, the U.S. Bureau of Census ("Census"), and CoreLogic provide a basis for estimating net school district household impacts. This number includes only those households occupying new housing units within the District, as opposed to existing units whose previous occupants may have included school-aged children. Multiplying net school district households by (i) the number of students per household and (ii) total school facilities costs per student, results in estimates of school facilities cost impacts. Collectively, this calculation represents the total school facilities cost impacts per 1,000 square feet of commercial/industrial floor space, expressed in 2022 dollars. These results are summarized in Table ES-5.

TABLE ES-5

GROSS SCHOOL FACILITIES COSTS IMPACTS PER HOUSEHOLD (2022$)

School Level	Total Student Generation Impacts	Cost per Student	Gross School Facilities Costs Impacts per Unit
Elementary School	0.0049	$63,879	$313.01
Intermediate School	0.0028	$75,908	$212.54
High School	0.0047	$57,359	$269.59
Impact per Household	**N/A**	**N/A**	**$795.14**

The revenue component of the Study estimates the potential fee revenues generated by CID, including residential fees paid by CID related households, as well as CID School Fees. CID related residential revenues are calculated based on a weighted average of (i) the proposed residential School Fee of $4.79 per square foot, justified in this study, and (ii) the average mitigation obligation per mitigated Future Unit. The residential revenues per household are then subtracted from the impact per household. This results in net impact per household, as summarized below.

TABLE ES-6

NET SCHOOL FACILITIES COST IMPACTS PER HOUSEHOLD (2022$)

Item	Amount
Impact per Household	$795.14
Residential Revenue Per Household	$4.81
Net School Facilities Cost Impacts Per Household	**$790.33**

The net impact per household is then divided by the appropriate square feet per employee for each of the seven (7) CID land use categories to determine the cost impact per square foot of CID for each CID category, as shown in Table ES-7.

TABLE ES-7

NET SCHOOL FACILITIES COST IMPACTS PER SQUARE FOOT (2022$)

School Level	Net Impact per Household	Square Feet per Employee	Cost Impact per Square Foot Of CID
Retail and Services	$790.33	447	$1.768
Office	$790.33	286	$2.763
Research and Development	$790.33	329	$2.402
Industrial/Warehouse/Manufacturing	$790.33	371	$2.130
Hospital	$790.33	360	$2.195
Hotel/Motel	$790.33	883	$0.895
Self-Storage	$790.33	15,552	$0.051

On February 23, 2022, the SAB increased the maximum Residential and CID School Fees authorized by Section 17620 of the Education Code from $4.08 to $4.79 per residential building square foot, and from $0.66 to $0.78 per CID square foot for unified school districts.

As shown in Table ES-3, the impact per residential square foot exceeds the maximum residential School Fee per square foot and, therefore, School Fees would provide for less than 100 percent of the school facilities cost impacts. The Study concludes that the District is fully justified in levying the maximum residential School Fee of $4.79 per square foot for all new non-mitigated residential development within its boundaries subject to the limitations under the law.

Justification of the CID School Fee is based on a comparison of cost impacts per CID square foot, as shown in Table ES-7, against the maximum CID Fee per square foot as noted above. As shown in Table ES-8, the District is justified in levying:

TABLE ES-8

MAXIMUM SCHOOL FEE PER SQUARE FOOT OF CID

CID Land Use Category	Maximum School Fee
Retail and Service	$0.78
Office	$0.78
Research and Development	$0.78
Industrial/Warehouse/Manufacturing	$0.78
Hospitals	$0.78
Hotel/Motel	$0.78
Self-Storage	$0.051

I. INTRODUCTION

Senate Bill ("SB") 50, which Governor Wilson signed on August 27, 1998, was enacted on November 4, 1998, following the approval of Proposition 1A by the voters of the State in the general election on November 3, 1998. SB 50 includes provisions for the following:

1. Issuance of State general obligation bonds in an amount not to exceed $9.2 billion;
2. Reformation of the State School Building Program; and
3. Reformation of the School Fee mitigation payment collection procedure.

Additionally, Assembly Bill ("AB") 16, which Governor Davis signed on April 26, 2002, was enacted following the approval of Proposition 47 ("Prop 47") by the voters of the State in the general election on November 5, 2002. Prop 47 includes the authorization for issuance of State general obligation bonds in the amount of $13.05 billion, and AB 16 provides for additional reformation of the State School Building Program into the School Facilities Program. On March 2, 2004, the voters of the State approved Proposition 55 ("Prop 55"). Prop 55 includes the authorization for the additional issuance of State general obligation bonds in the amount of $12.3 billion. Finally AB 127, which Governor Schwarzenegger signed on May 20, 2006, was enacted following the approval of Proposition 1D ("Prop 1D") by the voters of the State in the general election of November 7, 2006. Prop 1D includes the authorization for the issuance of State general obligation bonds in the amount of $10.4 billion. On November 8, 2016, the voters of the State approved Proposition 51 ("Prop 51"). Prop 51 includes the authorization for the issuance of State general obligation bonds in the amount of $9 billion.

The Mira-Hart-Murrieta Decisions, which formerly permitted school districts to collect mitigation payments in excess of School Fees under certain circumstances, are suspended by AB 127. In lieu of the powers granted by the Mira-Hart-Murrieta Decisions, SB 50 and subsequent legislation provide school districts with a reformed School Fee collection procedure that, subject to certain conditions, authorizes school districts to collect Alternative Fees on residential developments. However, not all school districts will qualify to charge Alternative Fees, and Alternative Fees are generally not imposed upon residential units that have existing agreements with a school district.

Therefore, school districts must still rely on School Fees as a funding source for school facilities required by new development. However, before a school district can levy School Fees on new development, State law requires that certain nexus findings must be made and documented. The objective of this Study is to provide a rigorous basis for such findings.

II. LEGISLATION

State legislation, specifically AB 2926 and AB 1600, provides guidelines, procedures, and restrictions on the levy of School Fees for school facilities. Certain provisions of this legislation are summarized below:

A. AB 2926

AB 2926 was enacted by the State in 1986. Among other things, AB 2926 added various sections to the Government Code which authorize school districts to levy School Fees on new residential and commercial/industrial developments in order to pay for school facilities. In addition, AB 2926 provides for the following:

1. No city or county can issue a building permit for a development project unless such School Fees have been paid.
2. School Fees for commercial/industrial development must be supported by the finding that such School Fees "are reasonably related and limited to the needs for schools caused by the development."
3. School Fees for 1987 were limited to $1.50 per square foot on new residential construction and $0.25 per square foot for new commercial/industrial construction.
4. Every year, School Fees are subject to annual increases based on the Statewide cost index for Class B construction, as determined by the SAB at its January meeting (This provision was changed to every other year by AB181).

The provisions of AB 2926 have since been expanded and revised by AB 1600.

B. AB 1600

AB 1600, which created Sections 66000 et seq. of the Government Code, was enacted by the State in 1987. AB 1600 requires that all public agencies satisfy the following requirements when establishing, increasing or imposing a fee as a condition of approval for a development project.

1. Determine the purpose of the fee.
2. Identify the facilities to which the fee will be put.

3. Determine that there is a reasonable relationship between the need for public facilities and the type of development on which a fee is imposed.

4. Determine that there is a reasonable relationship between the amount of the fee and the public facility or portion of the public facility attributable to the development on which the fee is imposed.

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

In other words, AB 1600 limits the ability of a school district to levy School Fees unless (i) there is a need for the School Fee revenues generated and (ii) there is a nexus or relationship between the need for School Fee revenues and the type of development project on which the School Fee is imposed. (The requirements of AB 1600 were clarified with the passage in 2006 of AB 2751, which codifies the findings of Shapell Industries vs. Milpitas Unified District.) The Study will provide information necessary to establish such a nexus between School Fees and residential development.

C. AB 181

AB 181, enacted by the State in 1989, made significant changes in several State Codes, including Sections 53080 et seq. of the Government Code which was re-codified as Sections 17620 et seq. of the Education Code on January 1, 1998. Changes in Section 53080 included additional requirements and procedures for imposing School Fees and other conditions on new development. Specifically, AB 181 imposes more stringent nexus requirements on school districts that wish to levy School Fees on CID, as follows:

1. In order to levy a School Fee on CID, a formal study must be conducted to determine the impact of "the increased number of employees anticipated to result" from new CID on the "cost of providing school facilities within the District".

2. Only that portion of the School Fee justified by the "nexus findings" contained in this study may be levied. Nexus findings must be made on an individual project basis or on the basis of categories of CID and must "utilize employee generation estimates that are based on commercial/industrial factors within the school district."

Categories to be evaluated may include, but are not limited to, office, retail, transportation, communications and utilities, light industrial, heavy industrial, research and development, and warehouse uses.

3. Starting in 1990, maximum School Fees for residential and CID will be subject to increases every two (2) years rather than annually.

4. An appeals procedure shall be established whereby the levy of School Fees on a commercial/industrial project may be appealed to the governing board of a school district. Grounds for an appeal must include, but are not limited to, improper project classification by commercial/industrial category, or the application of improper or inaccurate employee or student generation factors to the project.

In summary, AB 181 establishes additional requirements which must be satisfied by school districts prior to their levying School Fees on CID.

III. METHODOLOGY OF STUDY

The District is projecting additional student enrollment attributable to new development in future years. Currently, the INDA area of the Distict does not have a K-12 school facility and Future Units within this area are projected to generate an additional 458 students, creating a demand for a new school facility within the INDA rea. This projected growth will create a demand for new school facilities to be constructed within the District and the need to incur significant school facilities costs to meet that demand. As a result, the District has determined that School Fees should be levied on new development projects. The objective of the Study is to provide a basis for such findings consistent with the requirements of AB 2926, AB 1600, AB 1818, and the provisions of Section 66001 of the Government Code.

A. RESIDENTIAL METHODOLOGY

The District has determined that School Fees must be levied on new residential projects, if findings can be made that such projects will lead to higher student enrollment and increased facilities costs. In order to evaluate the existence of a nexus, the Study identifies and analyzes the various connections or linkages between residential development and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of School Fees that can justifiably be levied. The primary linkages identified include the following:

1. Housing projections - The number of future residential units to be constructed within the boundaries of the District.
2. Student generation - The number of students generated from a residential unit within the District.
3. Facility requirements - The number of new school facilities required to house students generated from new residential units.
4. School facilities cost impacts - The costs to the District associated with the construction of new school facilities.
5. School Fee requirements – The District's need to levy School Fees to cover the cost of new school facilities.

The above linkages result in a series of impacts which (i) connect new residential development with increased school facilities costs and (ii) connect School Fees per residential building square foot with increased facilities costs.

B. COMMERCIAL/INDUSTRIAL METHODOLOGY

The District has also determined that School Fees must be levied on new CID projects. In order to determine the nexus relationships identified in AB 181, the Study analyzes the various linkages between CID and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of the School Fee that can justifiably be levied. The primary connections or linkages include the following:

1. Job creation (i.e., new CID within the District creates new jobs);
2. Household formation (i.e., job creation within the District leads to the formation of new households in the District);
3. Student generation (i.e., household formation within the District generates new students);
4. Facilities requirements (i.e., student generation within the District leads to the need to incur additional costs for new school facilities); and
5. School Fee requirements (i.e., additional costs for new school facilities within the District leads to the need to levy School Fees for new development).

The above linkages result in a series of impacts which (i) connect new CID with increased school facilities costs and (ii) connect increased school facilities costs with School Fees on CID buildings. These impacts are identified for different CID land use categories, based on a "prototypical unit" of 1,000 square feet of new commercial or industrial floor space for each category. These "linkage impacts" include five (5) major types:

1. Employment Impacts
2. Household Impacts
3. Student Generation Impacts
4. School Facilities Cost Impacts
5. Fee Revenues

The nature and components of these impacts are summarized in Section III.C, along with the key assumptions and data sources used in estimating their magnitude.

Analysis of the first four (4) linkage impacts provides an estimate of the gross school facilities cost impacts per 1,000 square feet of floor space for each CID category. Analysis and comparison of all five (5) impacts provide an estimate of (i) net school facilities cost impacts (i.e., gross school facilities cost impacts minus residential revenues) per 1,000 square feet of CID floor space and (ii) the maximum commercial/industrial School Fee that can be justified.

C. COMMERCIAL/INDUSTRIAL LAND USE CATEGORIES

Linkage impacts are analyzed for the following CID land use categories:

1. Retail and Services
2. Office
3. Research and Development
4. Industrial/Warehouse/Manufacturing
5. Hospital
6. Hotel/Motel
7. Self-Storage

RETAIL AND SERVICES

The retail and services category includes commercial establishments which sell general merchandise, building materials, hard goods, apparel, and other items and services to consumers. Additional establishments in the retail and services category include nurseries, discount stores, restaurants, entertainment theme parks, new/used car sales facilities, service stations, supermarkets, banks, real estate sales offices, and similar uses.

OFFICE

A general office building houses one (1) or more tenants and is the location where affairs of a business, commercial or industrial organization, professional person or firm are conducted. The building or buildings may be limited to one (1) tenant, either the owner or lessee, or contain a mixture of tenants including professional services, insurance companies, investment brokers, company headquarters, and services for the tenants such as a bank or savings and loan, a restaurant or cafeteria, and service retail and services facilities. There may be large amounts of space used for file storage or data processing.

The office category may also include medical offices that provide diagnoses and outpatient care on a routine basis, but which are unable to provide prolonged in-house medical/surgical care. A medical office is generally operated by either a single private physician or a group of doctors.

RESEARCH AND DEVELOPMENT

Research and development facilities are those primarily associated with the application of scientific research to the development of high technology products. Areas of concentration include materials, science, computer, electronic, and telecommunications products. Facilities may also contain offices and fabrication areas. Activities performed range from pure research to product development, testing, assembly, and distribution.

INDUSTRIAL/WAREHOUSE/MANUFACTURING

Warehouses are facilities that are primarily devoted to the storage of materials. They may also include office and maintenance areas. This category also includes buildings in which a storage unit or vault is rented for the storage of goods.

Manufacturing facilities are building structures where the primary activity is the conversion of raw materials or parts into finished products. Size and type of activity may vary substantially from one facility to another. In addition to actual production of goods, manufacturing facilities generally have office, warehouse, research and associated functions. This category includes light industrial facilities such as printing plants, material testing laboratories, assemblers of data processing equipment, and power stations.

HOSPITAL

Hospital refers to any institution where medical or surgical care is given to non-ambulatory and ambulatory patients. The term does not however, refer to medical clinics (facilities that provide diagnoses and outpatient care only) or to nursing homes (facilities devoted to the care of persons unable to care for themselves).

HOTEL/MOTEL

Hotels and motels are commercial establishments primarily engaged in providing lodging, or lodging and meals, for the general public. As defined by Government Code Section 65995(d), the hotel/motel category includes, but is not limited to, any hotel, motel, inn, tourist home, or other lodging for which the maximum term of occupancy does not exceed 30 days.

However, it does not include any residential hotel as defined by Section 50519(b)(1) of the Health and Safety Code.

SELF-STORAGE

This category includes buildings in which a storage unit or vault is rented for the storage of goods and/or personal materials. This category may also include office areas associated with storage.

Note that CID land use categories may include different industry types. For example, firms in the transportation, communications, or utilities industries may be classified in up to six (6) of the seven (7) land use categories shown above. Similarly, retail firms may also occupy office or industrial space (e.g., for corporate headquarters or warehousing) and manufacturing firms may occupy retail space (e.g., factory retail outlets). In evaluating any given project, the District should assign the project to whichever CID category is the predominant use within the project.

IV. FACILITIES CAPACITY AND STUDENT ENROLLMENT

In order to determine whether the District's existing school facilities contain excess capacity to house students generated by new residential and CID development, fiscal year 2021/2022 student enrollment and school facilities capacity of the District were evaluated.

Collectively, the District's school facilities in fiscal year 2021/2022 have a capacity of 55,867 students per Section 17071.10(a) of the Education Code, of 29,276 are at the elementary school level, 8,691 are at the intermediate school level, and 17,900 are at the high school level. (The school level configuration of the District has been altered to be consistent with the SAB Form 50-02.). This capacity includes seats from all new school facility construction projects funded by the State and teaching stations purchased by the District without State. (Exhibit A of this Study provides the District's current SAB Form 50-02 which had previously been submitted and approved by the SAB as part of the District's ongoing facilities funding program while Exhibit B provides an updated school facilities capacity calculation consistent with the requirements of the State School Facilities Program.) The enrollment of the District in fiscal year 2021/2022 is 41,786 students. As shown in Table 1, the District's facilities capacity exceeds student enrollment at all school levels in fiscal year 2021/2022.

TABLE 1

EXISTING SCHOOL FACILITIES CAPACITY AND STUDENT ENROLLMENT

School Level	2021/2022 Facilities Capacity	2021/2022 Student Enrollment	Excess/ (Shortage) Capacity
Elementary School (Grades TK-6)	29,276	20,476	8,800
Intermediate School (Grades 7-8)	8,691	6,604	2,087
High School (Grades 9-12)	17,900	14,706	3,194
Total	**55,867**	**41,786**	**14,081**

Due to the age of these facilities and their current state, the District will need to perform significant reconstruction and modernization of its existing school facilities at all school levels to adequately house students in the future. These reconstruction needs will be discussed in Section V.E.

V. IMPACT OF RESIDENTIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS

As discussed in Section III, the objective of the Study is to determine the appropriateness of the imposition of a School Fee to finance school facilities necessitated by students to be generated from new residential development. Section III outlined the methodology which was employed in the Study to meet that objective. Section V is a step-by-step presentation of the results of the analysis.

A. PROJECTED RESIDENTIAL DEVELOPMENT WITHIN THE DISTRICT

The initial step in developing a nexus as required by AB 2926 and AB 1600 is to determine the number of Future Units to be constructed within the District's boundaries. Based on information provided by SCAG and the Cities, the District expects the construction of approximately 5,521 Future Units through calendar year 2035. Of these 5,193 Future Units, 285 MFA units have already mitigated their impacts on the District through the execution of a mitigation agreement wherein such units pay fees separate from School Fees and Alternative Fees. Of the remaining 4,908 Future Units that have not mitigated their impacts on the District, 157 are expected to be SFD units while 4,751 are expected to be MFA units, of which 4,125 are expected to be within the INDA. Table 2 distinguishes between mitigated and non-mitigated Future Units by land use.

TABLE 2

FUTURE UNITS

Land Uses	Mitigated Future Units	Non-Mitigated Future Units	Total Future Units
Single Family Detached	0	157	157
Multi-Family Attached	285	626	911
Multi-Family Attached INDA	0	4,125	4,125
Total Units	**285**	**4,908**	**5,193**

B. RECONSTRUCTION

Reconstruction is the act of replacing existing structures with new construction, which may have an alternative land use (i.e., commercial/industrial versus residential) or may consist of different residential unit types (i.e., SFD versus MFA, etc.).

B1. RESIDENTIAL RECONSTRUCTION

Residential Reconstruction consists of voluntarily demolishing existing residential units and replacing them with new residential development. To the extent Reconstruction increases the residential square footage beyond what was demolished ("New Square Footage"), the increase in square footage is subject to the applicable School Fee as such construction is considered new residential development. As for the amount of square footage constructed that replaces only the previously constructed square footage ("Replacement Square Footage"), the determination of the applicable fee, if any, is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the District to provide school facilities for new student enrollment.

Prior to the imposition of fees on Replacement Square Footage, the District shall undertake an analysis on any future proposed projects(s) to examine the extent to which an increase in enrollment can be expected from Replacement Square Footage due to any differential in SGFs as identified in the Study for the applicable unit types between existing square footage and Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the School Fee that is in effect at such time.

B2. RECONSTRUCTION OF COMMERCIAL/INDUSTRIAL CONSTRUCTION INTO RESIDENTIAL CONSTRUCTION

The voluntary demolition of existing commercial/industrial buildings and replacement of them with new residential development is a different category of Reconstruction. Cooperative Strategies is aware that such types of Reconstruction may occur within the District in the future, however, Cooperative Strategies was unable to find information (i) about the amount planned within the District in the future or (ii) historical levels, which might indicate the amount to be expected in the future.

Due to the lack of information, the District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

C. STUDENT GENERATION FACTORS PER RESIDENTIAL UNIT

In order to analyze the impact on the District's student enrollment from non-mitigated Future Units, Cooperative Strategies calculated SGFs for SFD units, MFA units, and MFA units within INDA. The process of determining SGFs involved cross-referencing the District's enrollment data against the County Assessor residential data. The SGFs for each land used category by school level are shown in Table 3.

TABLE 3

STUDENT GENERATION FACTORS

School Levels	Single Family Detached Units	Multi-Family Attached Units	Multi-Family Attached Units INDA
Elementary School	0.4028	0.1937	0.0620
Intermediate School	0.2203	0.1111	0.0229
High School	0.2868	0.1427	0.0251
Total	**0.9099**	**0.4475**	**0.1100**

D. DISTRICT FACILITIES REQUIREMENTS

By multiplying the non-mitigated Future Units as listed in Table 2 by the SGFs identified in Table 3, the Study determined the projected number of new students to be generated from non-mitigated Future Units. The Projected Student Enrollment by school level is shown in Table 4 on the following page.

TABLE 4

PROJECTED STUDENT ENROLLMENT FROM FUTURE UNITS

School Level	Projected Student Enrollment from Non-Mitigated Future SFD Units	Projected Student Enrollment from Non-Mitigated Future MFA Units	Projected Student Enrollment from Non-Mitigated INDA Units	Projected Student Enrollment from Non-Mitigated Future Units
Elementary School	63	121	256	440
Intermediate School	35	70	94	199
High School	45	89	104	238
Total	**143**	**280**	**454**	**877**

E. DISTRICT FACILITIES COSTS

As mentioned in Section IV, due to the age and current state of the existing school facilities, the District will need to perform significant reconstruction and modernization of the existing school facilities at all school levels to adequately serve students in the future.

To determine the reconstruction impact of student generated from non-mitigated Future Units, Cooperative Strategies divided the total reconstruction cost estimates by the total number of students expected to utilize the District's facilities through 2035. Based on cost estimates provided in the District's Facility Master Plan, reconstruction and modernization of the District's school facilities will have a cost of $955,155,702 at the elementary school level, $578,539,997 at the intermediate school level, and $624,089,396 at the high school level. (Please note that reconstruction and modernization costs of existing K-8 school facilities have been apportioned to the elementary school and intermediate school levels shown above based on the number of grades served at each school level.)

The reconstruction impact of students generated from Future Units, Cooperative Strategies divided total reconstruction cost estimates by the total capacity to be modernized by school level. Table 5 illustrates the total facilities reconstruction cost per seat.

TABLE 5

ESTIMATED SCHOOL FACILITIES RECONSTRUCTION COSTS (2022$)

School Levels	Total Reconstruction Costs	Total Capacity	Estimated Reconstruction Cost per Student
Elementary School	$955,155,702	29,276	$32,626
Intermediate School	$578,536,997	8,691	$66,567
High School	$624,089,396	17,900	$34,865

School facilities cost estimates for a new K-12 school facility within INDA were also obtained from the District's Facilities Master Plan. The school facilities costs represent the full cost of construction, furniture and equipment, as well as technology. Based on information within the District's School Facilities, a K-12 school facility within INDA is estimated to cost $138,147,984, which equates to a cost per student of $86,940. The estimated facility construction costs within INDA are shown in Table 6.

TABLE 6

ESTIMATED SCHOOL FACILITIES COSTS (2022$)

School Levels	Facility Construction Costs
INDA K-12 School	$138,147,984

F. TOTAL SCHOOL FACILITIES COST IMPACTS

To determine the total school facilities cost impacts caused by non-mitigated Future Units, Cooperative Strategies (i) multiplied the school facilities costs per student (Table 6) by the number of students projected from non-mitigated Future Units within INDA (Table 4) and (ii) multiplied the reconstruction costs per student (Table 5) by the Projected Student Enrollment from non-mitigated Future Units outside of INDA (Table 4). Table 7 on the following page illustrates the total school facilities cost impacts from non-mitigated future residential development.

TABLE 7

TOTAL SCHOOL FACILITIES COST IMPACTS FROM NON-MITIGATED FUTURE UNITS (2022$)

School Levels	Cost Per Student	Students Generated	Total School Facilities Cost Impacts
Elementary School - INDA	$86,342	256	$22,103,552
Intermediate School - INDA	$86,342	94	$8,116,148
High School - INDA	$86,342	104	$8,979,568
ES Modernization	$32,626	184	$6,003,184
IS Modernization	$66,567	105	$6,989,535
HS Modernization	$34,865	134	$4,671,910
Total	**N/A**	**N/A**	**$56,863,897**

G. SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL UNIT

To determine the total school facilities cost impacts per non-mitigated future residential unit, the total school facilities cost impacts listed above need to first be apportioned by land use based on the number of elementary, intermediate, and high school students to be generated from such land use. Table 8 shows total school facilities cost impacts by land use.

TABLE 8

TOTAL SCHOOL FACILITIES COST IMPACTS BY LAND USE (2022$)

School Level	Single Family Detached Units	Multi-Family Attached Units	Multi-Family Attached Units INDA	Total School Facilities Cost Impacts
ES Modernization	$2,055,438	$3,947,746	$22,103,552	$28,106,736
IS Modernization	$2,329,845	$4,659,690	$8,116,148	$15,105,683
HS Modernization	$1,568,925	$3,102,985	$8,979,568	$13,651,478
Total	**$5,954,208**	**$11,710,421**	**$39,199,268**	**$56,863,897**

Total school facilities cost impacts for each land use were then divided by the number of non-mitigated Future Units in such land use to determine school facilities cost impacts per SFD unit and MFA unit. These impacts are shown in Table 9.

TABLE 9

SCHOOL FACILITIES COST IMPACTS PER NON-MITIGATED FUTURE UNIT (2022$)

Land Use	Total School Facilities Cost Impacts	Non-Mitigated Future Units	School Facilities Cost Impacts per Non-Mitigated Residential Unit
Single Family Detached	$5,954,208	157	$37,925
Multi-Family Attached	$11,710,421	626	$18,707
Multi-Family Attached INDA	$39,199,268	4,125	$9,503

H. SCHOOL FACILITIES COST IMPACTS PER SQUARE FOOT

To determine the school facilities cost impacts per square foot of residential construction for each land use, the school facilities cost impacts per unit listed in Table 9 were divided by the average square footage of such type of residential unit.

Using square footage information for units constructed within the District obtained from the Cities, Cooperative Strategies estimates that the average square footage of an SFD unit in the District is projected to be 2,500 square feet while the average square footage of an MFA unit is projected to be 1,400 square feet. Table 10 shows the school facilities cost impacts per square foot of residential construction in the District.

TABLE 10

SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL SQUARE FOOT (2022$)

Land Use	School Facilities Cost Impacts per Non-Mitigated Future Units	Average Square Footage	School Facilities Cost Impacts per Residential Square Foot
Single Family Detached	$37,925	2,500	$15.17
Multi-Family Attached	$18,707	1,400	$13.36
Multi-Family Attached INDA	$9,503	1,400	$6.79

VI. IMPACT OF COMMERCIAL/INDUSTRIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS

This section presents the quantitative findings of the commercial/industrial nexus analysis summarized in Section III. In particular, this section presents estimates of the following:

1. All "linkage impacts" discussed in Section III, by CID land use category.
2. Gross school facilities cost impacts per 1,000 square feet of commercial/ industrial floor space.
3. Net school facilities cost impacts (i.e., gross school facility cost impacts minus residential revenues) per 1,000 square feet of commercial/industrial floor space.
4. The percentage of the maximum CID School Fee per square foot allowed by law that can be justified to pay for new school facilities.

A. EMPLOYMENT IMPACTS

As indicated in Section III, employment impacts for different CID categories equal the estimated number of on-site employees generated per 1,000 square feet of commercial/industrial floor space, which are referred to in the Study as CID Land Use Categories. Consistent with the provisions of Section 17621(e)(1)(B) of the Education Code, employment impacts for each category are based on data from SANDAG. The employment impacts are shown in Table 11 on the next page.

TABLE 11

EMPLOYMENT IMPACTS PER 1,000 SQUARE FEET (2022$)

CID Land Use Category	Square Feet per Employee
Retail and Services	447
Office	286
Research and Development	329
Industrial/Warehouse/Manufacturing	371
Hospital	360
Hotel/Motel	883
Self-Storage	15,552

B. HOUSEHOLD IMPACTS

As noted in Section III, household impacts equal the estimated number of households associated with each category of employment impacts, per 1,000 square feet of commercial/industrial floor space. Household impacts include the following components:

1. Households per Employee

   The average number of households per employee are calculated based on information obtained from the Census. Based on this information, the total household impacts are 0.4754 households per employee within the District.

2. Employed Persons Living within the District

   In order to determine the number of employed persons who live within the District, Cooperative Strategies utilized data from the Census. Based on this data, approximately 21.92 percent of the employed persons within the District are estimated to live within the District. This trend is expected to increase as new residential and CID projects are approved and additional homes and jobs are created within the District.

3. Propensity to Occupy New Homes

The propensity to occupy new housing within the general area of the District helps determine the number of employees generated from new homes. Based on data on recent resales and new home sales obtained from CoreLogic, new home sales in the District were estimated to equal 0.71 percent of the total housing units which experienced occupant turnover between 2020 and 2021.

4. Total Household Impact

In order to determine the Total Household Impact of new residential units, the Study multiplied the average employed persons per household, employed person living within the District, and the propensity to occupy new homes. This helps determine the number of new employees coming to live and work within the District produced by new residential development, as shown in Table 12.

TABLE 12

TOTAL HOUSEHOLD IMPACTS FROM NEW CID

Household Impact	Factor
Households per Employees	0.4754
Employees Living within the District	21.92%
Households with Employees Working within the District	**0.1042**
Propensity to Occupy New Homes	0.71%
Total Household Impacts	**0.0007**

C. STUDENT GENERATION IMPACTS

As noted in Section III, student generation impacts equal the number of the District's students associated with each category of CID space. Separate student generation impacts are estimated for each CID category and school level.

1. RESIDENTIAL STUDENT GENERATION IMPACTS

In order to analyze household formation as a result of new CID, the SGFs shown in Table 3 must be blended. To blend the SGFs of the two (2) land uses into a single SGF for each school level, the land uses were weighted in proportion to each type's percentage of the future residential units to be constructed within the District. Applying these weighting factors yields the following blended SGFs shown in Table 13.

TABLE 13

BLENDED STUDENT GENERATION FACTORS

School Level	Student Generation Factors
Elementary School	0.0896
Intermediate School	0.0405
High School	0.0485

2. TOTAL STUDENT GENERATION IMPACTS

Multiplying total household impacts shown in Table 12 by the blended SGFs shown in Table 13 results in the average student generation impacts. These average student generation impacts are shown by school level in Table 14.

TABLE 14

AVERAGE STUDENT GENERATION IMPACTS

School Level	Student Generation Factors	Total Household Impacts	Average Student Generation Impacts
Elementary School	0.0896	0.0007	0.0001
Intermediate School	0.0405	0.0007	0.0000
High School	0.0485	0.0007	0.0000

D. INTER-DISTRICT TRANSFER IMPACTS

The Study also evaluates the impact of students attending the District on an inter-district transfer basis. The inter-district transfer rate is determined by calculating the ratio of student transfers into the District's schools by the number of persons employed within its boundaries. Based on information provided by the District, total student transfers into the District's schools for fiscal year 2021/2022 total 1,037 at the elementary school level, 603 at the intermediate school level, and 1,010 at the high school level. Employment within the District's area is estimated at 216,568 persons based on employment estimates provided by Corelogic. Table 15 shows the inter-district transfer impacts by school level.

TABLE 15

INTER-DISTRICT TRANSFER IMPACTS

School Level	Inter-District Transfer Impacts
Elementary School	0.0048
Intermediate School	0.0028
High School	0.0047

E. TOTAL STUDENT GENERATION IMPACT

To determine the total student generation impacts of CID on the District, the average student generation impacts from Table 14 are added to the inter-district transfer impacts from Table 15. The resulting total student generation impacts are displayed in Table 16.

TABLE 16

TOTAL STUDENT GENERATION IMPACTS

School Level	Average Student Generation Impacts	Inter-District Transfer Impacts	Total Student Generation Impacts
Elementary School	0.0001	0.0048	0.0049
Intermediate School	0.0000	0.0028	0.0028
High School	0.0000	0.0047	0.0047

F. GROSS SCHOOL FACILITIES COST IMPACTS

As noted in Section III, school facilities cost impacts equal the gross school facilities cost impacts (exclusive of residential revenues) associated with the total student generation impact of each CID category.

1. SCHOOL FACILITIES COSTS PER STUDENT

The school facilities costs per student are the average cost impact produced by students generated from non-mitigated Future Units. This impact estimate is derived from the school facilities costs (Table 8) divided by the Projected Student Enrollment from Future Units (Table 4) by school level. Multiplying the total student generation impacts by the school facilities costs per student results in the gross school facilities cost impacts shown in Table 17 on the next page

TABLE 17

GROSS SCHOOL FACILITIES COSTS IMPACTS PER STUDENT (2022$)

School Level	Total Student Generation Impacts	Cost per Student	Gross School Facilities Costs Impacts per Student
Elementary School	0.0049	$63,879	$313.01
Intermediate School	0.0028	$75,908	$212.54
High School	0.0047	$57,359	$269.59
Total	**N/A**	**N/A**	**$795.14**

G. FEE REVENUES

As noted in Section III, fee revenues include two (2) components: residential revenues and potential CID School Fee revenues.

1. RESIDENTIAL REVENUES AND NET SCHOOL FACILITY COSTS

Residential revenues equal the maximum revenues from residential development associated with each school level. These revenues are derived from a weighted average of (i) the District's proposed School Fee of $4.79 per square foot multiplied by the District's weighted average square footage for residential units of 1,435 square feet and (ii) the District's average mitigation obligation of $10,391 per mitigated unit. Based on this calculation, the residential revenues per unit in the District are estimated to be $6,874. Multiplying the average student generation impact shown in Table 14 by residential revenues results in the residential revenues per student shown in Table 18.

TABLE 18

RESIDENTIAL REVENUES PER HOUSEHOLD (2022$)

Item	Amount
Revenue per Residential Unit	$6,874
Total Household Impact	0.0007
Residential Revenue per Household	**$4.81**

2. NET SCHOOL FACILITIES COST IMPACTS

In order to calculate the net school facilities cost impacts per grade level, the residential revenues shown in Table 18 were subtracted from the gross school facilities cost impacts shown in Table 17. The results are the net school facilities cost impacts that must be funded by CID School Fees, as shown in Table 19 on the following page.

TABLE 19

NET SCHOOL FACILITIES COST IMPACTS PER HOUSEHOLD (2022$)

Item	Amount
Gross School Facilities Cost Impacts per Household	$795.14
Residential Revenue per Household	$4.81
Net School Facilities Cost Impacts per Household	**$790.33**

H. JUSTIFICATION OF COMMERCIAL/INDUSTRIAL SCHOOL FEES

Dividing net school facilities cost impacts shown in Table 19 by total the square feet per employee for each land use category, as shown in Table 11, results in the CID impacts shown in Table 20.

TABLE 20

EMPLOLYMENT IMPACTS PER 1,000 SQUARE FEET

CID Land Use Category	Net Impact per Household	Square Feet per Employee	Cost Impact per Square Foot Of CID
Retail and Services	$790.33	447	$1.768
Office	$790.33	286	$2.763
Research and Development	$790.33	329	$2.402
Industrial/Warehouse/Manufacturing	$790.33	371	$2.130
Hospital	$790.33	360	$2.195
Hotel/Motel	$790.33	883	$0.895
Self-Storage	$790.33	15,552	$0.051

VII. CONCLUSION

On February 23, 2022, the SAB increased the maximum Residential and CID School Fees authorized by Section 17620 of the Education Code from $4.08 to $4.79 per residential building square foot, and from $0.66 to $0.78 per CID square foot for unified school districts.

This section summarizes the findings of the Study for new residential and commercial/industrial construction within the Santa Ana Unified School District. In particular, this section summarizes the following:

1. RESIDENTIAL FEES

As shown in Table 10, the impact per residential square foot exceeds the maximum residential School Fee of $4.79 per square foot and, therefore, School Fees would provide for less than 100 percent of the school facilities cost impacts. The Study concludes that the District is fully justified in levying the maximum residential School Fee of $4.79 per square foot for all new non-mitigated residential development within its boundaries, subject to the limitations under the law.

Based on this information, the District is justified in charging the Statutory Fee Amounts per square foot shown in Table 24 on new residential construction:

TABLE 24

MAXIMUM JUSTIFIED STATUTORY RESIDENTIAL FEE PER SQUARE FOOT (2022$)

Item	Residential Fee per Square Foot
Single Family Detached	$4.79
Multifamily Attached	$4.79

2. COMMERCIAL/INDUSTRIAL FEES

As shown in Table 23, the impact per CID square foot exceeds the maximum CID School Fee of $0.78 per square foot for all CID land use categories, except for Self-Storage. The Study concludes that the District is fully justified in levying the maximum CID School Fee of $0.78 per square foot for all CID land use categories, except for Self-Storage, where it is justified in levying $0.051 per square foot of CID development, respectively.

Based on this information, the District is justified in charging the Statutory Fee Amounts per square foot shown in Table 22 on new CID construction:

TABLE 22

MAXIMUM JUSTIFIED STATUTORY CID FEE PER SQUARE FOOT (2022$)

CID Land Use Category	CID Fee per Square Foot
Retail and Services	$0.78
Office	$0.78
Research and Development	$0.78
Industrial/Warehouse/Manufacturing	$0.78
Hospital	$0.78
Hotel/Motel	$0.78
Self-Storage	$0.051

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EXHIBIT A

CURRENT SAB FORM 50-02

STATE OF CALIFORNIA
EXISTING SCHOOL BUILDING CAPACITY
SCHOOL FACILITY PROGRAM
SAB 50-02 (REV 12/10)

STATE ALLOCATION BOARD
OFFICE OF PUBLIC SCHOOL CONSTRUCTION

SCHOOL DISTRICT	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory)
Santa Ana Unified School District	66670
COUNTY	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)
Orange	

PART I - Classroom Inventory ☐ NEW ■ ADJUSTED

	K-6	7-8	9-12	Non-Severe	Severe	Total
Line 1. Leased State Relocatable Classrooms	58	18	2	0	0	78
Line 2. Portable Classrooms leased less than 5 years	258	32	34	0	0	324
Line 3. Interim Housing Portables leased less than 5 years	0	0	0	0	0	0
Line 4. Interim Housing Portables leased at least 5 years	0	0	0	0	0	0
Line 5. Portable Classrooms leased at least 5 years	31	6	54	0	0	91
Line 6. Portable Classrooms owned by district	117	32	72	0	11	232
Line 7. Permanent Classrooms	766	194	267	98	38	1363
Line 8. Total (Lines 1 through 7)	1230	282	429	98	49	2088

PART II - Available Classrooms

Option A.

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 4	0	0	0	0	0	0
b. Part I, line 5	31	6	54	0	0	91
c. Part I, line 6	117	32	72	0	11	232
d. Part I, line 7	766	194	267	98	38	1363
e. Total (a, b, c, & d)	914	232	393	98	49	1686

Option B.

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 8	1230	282	429	98	49	2088
b. Part I, lines 1, 2, 5 and 6 (total only)						725
c. 25 percent of Part I, line 7 (total only)						341
d. Subtract c from b (enter 0 if negative)	245	47	86	0	6	384
e. Total (a minus d)	985	235	343	98	43	1704

PART III - Determination of Existing School Building Capacity

	K-6	7-8	9-12	Non-Severe	Severe
Line 1. Classroom capacity	22850	6264	10,611	1274	441
Line 2. SER adjustment					
Line 3. Total of lines 1 and 2	22850	6264	10,611	1274	441

I certify, as the District Representative, that the information reported on this form is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district; and,
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC). In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE		DATE
		5-13-11
NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)	E-MAIL ADDRESS	TELEPHONE
Joe Dixon	Joe.Dixon@sausd.us	5-13-11

EXHIBIT B

UPDATED SCHOOL FACILITIES CAPACITY CALCULATION

Santa Ana Unified School District

School Facilities Capacity Calculation

Application	Item	Elementary School	Middle School	High School
N/A	SAB Form 50-02	22,850	6,264	10,611
N/A	Non-Severe/Severe Capacity	923	264	528
50/66670-00-001	Lincoln Elementary	622		
50/66670-00-002	Washington Elementary	566		
50/66670-00-004	Jackson (Andrew) Elementary	658		
50/66670-00-005	Roosevelt Elementary	491		
50/66670-00-006	Segerstrom High			3,062
50/66670-00-007	Hector Godinez Fundamental High No.5			3,305
50/66670-00-008	Lorin Griset Elementary	1,118		
50/66670-00-011	Mountain View High	0		300
53/66670-00-002	Carr Intermediate	0	405	0
53/66670-00-003	Madison Elementary	496	198	0
53/66670-00-004	Martin Elementary	0	825	0
53/66670-00-005	Santiago Elementary	850	0	0
53/66670-00-006	Heroes Elementary	650	0	0
53/66670-00-007	Lowell Elementary	0	683	0
N/A	State Funded Severe/Non-Severe Seats	52	52	94
Total Capacity	**N/A**	**29,276**	**8,691**	**17,900**

EXHIBIT C

SUMMARY OF ESTIMATED SCHOOL COSTS

Santa Ana Unified School District

Summary of Estimated Costs
INDA K-12 Facility
March 2022

A. Administration and Student Services				**$1,800,000**
B. Multi-Purpose				**$3,300,000**
C. Classrooms				**$44,318,400**
	Pre-K Classrooms	2	$921,600	
	K-5 Classrooms	29	$13,363,200	
	6-8 Classrooms	14	$6,451,200	
	9-12 Classrooms	18	$8,294,400	
	K-7 Labs/Maker Spaces	7	$4,704,000	
	8-12 Science Labs	12	$10,584,000	
D. Performing & Visual Arts Building				**$3,444,000**
	Choral & Instrumental Music		$1,428,000	
	Arts Lab		$1,344,000	
	Dance		$672,000	
E. Library/Learning Commons				**$2,700,000**
F. Gym, Lockers, and P.E. Instruction				**$17,622,000**
	P.E. Lockers		$2,750,000	
	Gym		$12,100,000	
	P.E. Fitness and Instruction		$2,772,000	
G. Food Services				**$4,117,500**
	Food Services		$2,992,500	
	Lunch Shelter		$1,125,000	
H. Site Work				**$9,147,600**
	Parking, Grounds, Fields, and Hard Courts		$9,147,600	
I. ADA Allowance				**$4,232,475**
J. Budget Contingency				**$12,697,425**
K. Non-Construction Soft Costs				**$36,568,584**
I. Total Estimated Cost				**$138,147,984**

Summary

School Facilities Capacity - Traditional Calendar	1,600
School Facilities Cost per Student - Traditional Calendar	$86,342