



# School Facilities Fee Justification Report

*Prepared Pursuant to Government Code Section 66001*

**Approved on May 19, 2022**

## San Ysidro School District

2022



A division of California Financial Services

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Exhibit A: Estimated School Facilities Cost

# I. Introduction

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

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

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

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

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

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

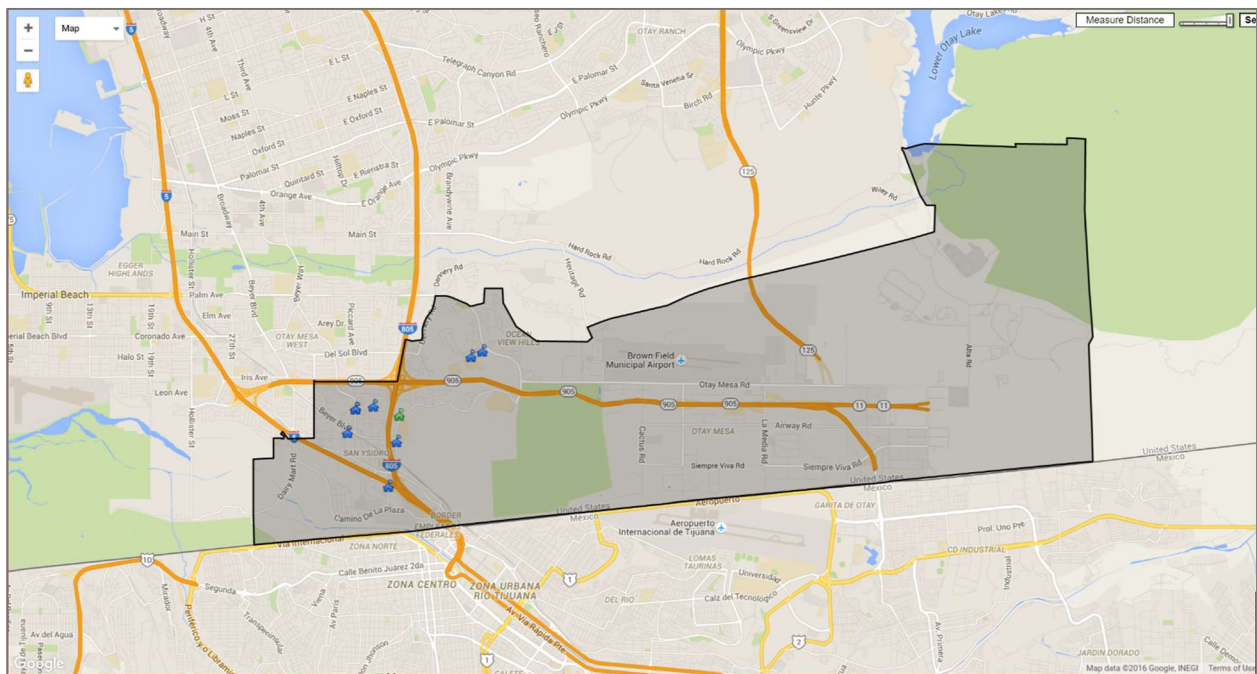


## II. The School District

The District serves Preschool through 8<sup>th</sup> grade students in the southern most portion of the County of San Diego (“County”). The community of San Ysidro is located 15 miles south of downtown San Diego and lies adjacent to the United States-Mexico International Border. Often described as “The Gateway to Mexico,” San Ysidro attracts a tremendous number of tourists annually, making it the busiest border crossing in the world.

The District has a student population of approximately 4,300 students in grades Kindergarten through 8<sup>th</sup>. Currently, the District operates seven (7) schools.

**San Ysidro School District  
Boundary Map**



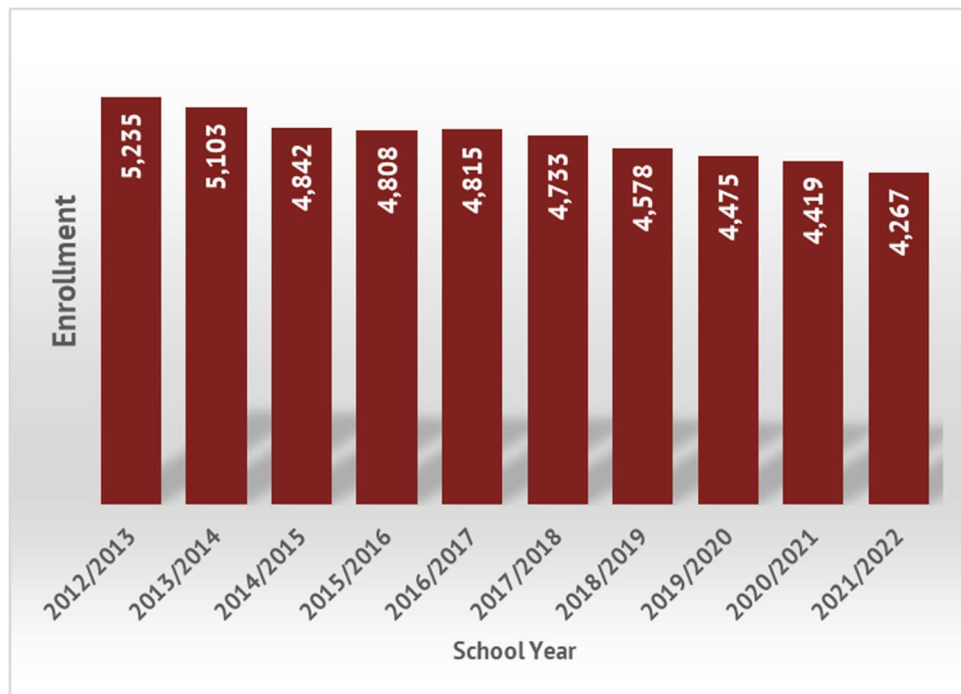
### III. District Facilities Needs

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

#### A. Enrollment

**1. Historical Enrollment** – This Report uses the California Basic Educational Data Systems (CBEDS) to identify the District's enrollment over the past ten (10) years. Over the last ten (10) years the District has experienced slight declines in enrollment which has been exasperated in recent years by COVID-19. However, based on planned residential development, the District expects to experience significant future enrollment growth. Chart 1 shows the historical enrollment during this period.

**Chart 1**  
**Historical Enrollment Trend**



## 2. Enrollment as a Result of Future Residential Development –

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

According to San Diego Association of Governments (“SANDAG”), a total of 12,908 residential units are expected to be built within the boundaries of the District (“Future Units”) by 2050. Of these 12,908 Future Units, 256 have already mitigated their impact on the District through participation in one of the three (3) Community Facilities Districts located throughout the District (“Mitigated Future Units”). For the purpose of identifying the appropriate level of School Fees, this Report only includes the impact of Future Units subject to School Fees (“Non-Mitigated Future Units”). Table 1 outlines the Future Residential Development.

**Table 1**  
**Future Residential Development**

Land Use	Mitigated Future Units	Non-Mitigated Future Units	Total Future Units <sup>1</sup>
Single Family Detached (SFD)	0	2,830	2,830
Single Family Attached (SFA)	256	765	1,021
Multi-Family Attached (MFA)	0	9,057	9,057
<b>Total</b>	<b>256</b>	<b>12,652</b>	<b>12,908</b>

<sup>1</sup> Source: SANDAG Series 2018 Regional Growth Forecast; SANDAG did not compile information for Single Family Attached Units. Based on the definitions used by SANDAG, a Single Family Attached Unit would be included in the Multifamily category.

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

The District acknowledges that Reconstruction projects may occur. In such a situation, the District shall levy School Fees if

there is a nexus established between the impact of the new residential dwelling units in terms of a net increase in students generated and the fee to be imposed. In other words, the School Fees must bear a nexus to the burden caused by the Reconstruction project.

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

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



This fee amount on Replacement Square Footage shall be calculated by determining the cost impacts associated with any growth in student enrollment from the Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the School Fee that is in effect at such time.

- ii. **Existing Commercial/Industrial Construction** - As with Reconstruction of existing residential dwelling units, there is not significant information regarding (i) the amount of Commercial/Industrial Reconstruction planned within the District over the next five years or (ii) historical levels, which might indicate the amount to be expected in the future. Due to the lack of information, the District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

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

- c. **Student Generation Factors** - To estimate the impact on the District's enrollment of Non-Mitigated Future Units, Student Generation Factors ("SGFs") must be established. *KeyAnalytics*, a division of California Financial Services ("*KeyAnalytics*") calculated SGFs for each of the following land use categories:

- **Single Family Detached (“SFD”)** – Units are stand-alone structures on their own lot with a unique Assessor’s parcel number.
- **Single Family Attached (“SFA”)** – Units share common walls, usually on both sides of the property, where each is assigned a unique Assessor’s parcel number (e.g. townhomes, condominiums, duplexes).
- **Multi-Family Attached (“MFA”)** – Units share common walls in a building or structure designed to house several families in separate housing units.

The process of determining SGFs involved cross-referencing the District’s enrollment data against the County Assessor residential data. Sorting and extracting the County Assessor records by land use, *KeyAnalytics* developed a database of residential units. This database was then compared with the District’s student enrollment database to identify address matches. Table 2 outlines the results of this analysis.

**Table 2A**  
**Student Generation Factors**  
**Single Family Detached Units (SFD)**

School Level	Students Matched	Single Family Detached Units	Student Generation Factors
Elementary School (Grades K-6)	930	3,211	0.2896
Middle School (Grades 7-8)	265	3,211	0.0825
<b>Total</b>	<b>1,195</b>	<b>NA</b>	<b>0.3721</b>

**Table 2B**  
**Student Generation Factors**  
**Single Family Attached Units (SFA)**

School Level	Students Matched	Single Family Attached Units	Student Generation Factors
Elementary School (Grades K-6)	391	1,908	0.2049
Middle School (Grades 7-8)	106	1,908	0.0556
<b>Total</b>	<b>497</b>	<b>NA</b>	<b>0.2605</b>

**Table 2C**  
**Student Generation Factors**  
**Multi-Family Attached Units (MFA)**

School Level	Students Matched	Multi-Family Attached Units	Student Generation Factors
Elementary School (Grades K-6)	1,733	4,624	0.3748
Middle School (Grades 7-8)	453	4,624	0.0980
<b>Total</b>	<b>2,186</b>	<b>NA</b>	<b>0.4728</b>

Due to incomplete and incorrect address information in both the student enrollment and residential databases, *KeyAnalytics* was unable to match all of the District's students. The results are SGFs that understate the number of students that will generated by Non-Mitigate Future Units.

After accounting for incoming inter-district transfer students that reside outside of the District's boundaries, there were 841 students that were not matched. *KeyAnalytics* adjusted the SGFs listed in Tables 2A, 2B and 2C based on a rate which considers the number of students successfully matched at each school level and land use. The adjusted SGFs for each land use by school level are shown in Table 3.

**Table 3**  
**Adjusted Student Generation Factors**

School Level	Single Family Detached Units	Single Family Attached Units	Multi-Family Attached Units
Elementary School (Grades K-6)	0.3289	0.2725	0.3449
Middle School (Grades 7-8)	0.0934	0.0608	0.0999
<b>Total</b>	<b>0.4223</b>	<b>0.3333</b>	<b>0.4448</b>

The SGFs shown above and the analysis of facilities impact that follows reflect the grade configuration used by the State's School Facilities Program ("SFP"). Though the District's current grade level configuration is different, the Report utilizes the SFP configuration to provide clarity in the calculation of the School Fees.

- d. Projected Enrollment** - When these SGFs are applied to the projected Non-Mitigated Future Units the resulting enrollment impact is 5,479 students. Table 4 outlines this calculation.

**Table 4**  
**Projected Enrollment**  
**As a Result of Non-Mitigated Future Units**

School Level	Non-Mitigated SFD Future Units	Non-Mitigated SFA Future Units	Non-Mitigated MFA Future Units	Total Non-Mitigated Future Units
Elementary School (Grades K-6)	931	208	3,124	4,263
Middle School (Grades 7-8)	264	47	905	1,216
<b>Total</b>	<b>1,195</b>	<b>255</b>	<b>4,029</b>	<b>5,479</b>

## **B. Capacity of District Facilities**

The District currently operates seven (7) campuses serving students Kindergarten through 8th grade. To establish the capacity of the District's facilities, this Report multiplies the number of classrooms within the District by the SFP loading standards of 25 students for grades K-6 and 27 students for grades 7-8. Table 5 summarizes the District's current capacity.

**Table 5**  
**Current Facility Capacity**

School Level	Facilities Capacity
Elementary School (Grades K-6)	4,575
Middle School (Grades 7-8)	1,782
<b>Total</b>	<b>6,357</b>

## **C. District Facility Needs**

To evaluate the school facilities needed as a result of Non-Mitigated Future Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are 2,090 existing seats that may be utilized to house students expected to be generated by Future Units. In order to identify the impact associated with Non-Mitigated Future Units this excess



capacity has been allocated between Mitigated Future Units and Non-Mitigated Future Units. As a result of this allocation *KeyAnalytics* has identified 2,065 existing seats that may be utilized to house students expected to be generated by Non-Mitigated Future Units. Table 6 outlines the determination of surplus capacity and the allocation of such surplus over the Future Units.

**Table 6A**  
**Summary of Available District Capacity**

School Level	Facilities Capacity	School Year 2021/2022 Enrollment <sup>1</sup>	Existing Surplus Seats
Elementary School (Grades K-6)	4,575	3,335	1,240
Middle School (Grades 7-8)	1,782	932	850
<b>Total</b>	<b>6,357</b>	<b>4,267</b>	<b>2,090</b>

<sup>1</sup> California Longitudinal Pupil Achievement Data System (CALPADS)

**Table 6B**  
**Allocation of Existing Excess Capacity**

School Level	Non-Mitigated Future Units	Mitigated Future Units	Total
Elementary School (Grades K-6)	1,225	15	1,240
Middle School (Grades 7-8)	840	10	850
<b>Total</b>	<b>2,065</b>	<b>25</b>	<b>2,090</b>

To determine the number of unhoused students expected to be generated by Non-Mitigated Future Units, *KeyAnalytics* subtracted the Excess Capacity listed in Table 6B from the Projected Enrollment listed in Table 4. Table 7 outlines this calculation.

**Table 7**  
**Projected Unhoused Students**  
**As a Result of Non-Mitigation Future Units**

School Level	Existing Excess Capacity	Projected Enrollment	Projected Unhoused Students
Elementary School (Grades K-6)	1,225	4,263	3,038
Middle School (Grades 7-8)	840	1,216	376
<b>Total</b>	<b>2,065</b>	<b>5,479</b>	<b>3,414</b>

#### **D. Plan to Provide for District Facility Needs**

Though the District may house students generated from Non-Mitigated Future Units in existing facilities over the short term, the District plans to construct new Kindergarten thru 8<sup>th</sup> grade school facilities.

The timing of these improvements is unknown and rely heavily on the District's ability to access both local and State funding for such projects and the pace of Future Residential Development. Table 8 outlines the number of facilities needed by the District to house the projected unhoused students resulting from Non-Mitigated Future Units.

**Table 8**  
**School Facility Needs**  
**As a Result of Non-Mitigation Future Units**

School Level	Projected Unhoused Students	Facility Capacity	Number of Facilities Needed
K-8 School	3,414	850	4.0165

## IV. Financial Impact of Residential Development

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

### A. Cost of School Facilities

School facilities cost estimates were prepared by *KeyAnalytics*. The school facilities costs represent the full cost of site acquisition, site development, construction, furniture and equipment, as well as technology stated in 2022 dollars. The estimated site acquisition and facility construction costs are shown in Table 9. A more detailed breakdown of the costs is listed in Exhibit A.

**Table 9**  
**Estimated School Facilities Cost**

School Level	Construction Cost Per Facility	Site Cost Per Facility	Total Cost Per Facility
K-8 School	\$51,106,688	\$9,702,343	\$60,809,031

The costs in Table 9 do not include costs associated with Central Administrative and Support Facilities. As indicated in Table 7, Non-Mitigated Future Units will cause the enrollment of the District to increase by approximately 3,414 Unhoused Students. In accordance with the provisions of Chapter 341, Statutes of 1992, SB 1612, the SAB adopted a report on January 26, 1994, requiring approximately four (4) square feet of central administrative and support facilities for every student. Based on this report and the estimated cost per square foot to construct and furnish these types of facilities, the Report incorporates a Central Administrative and Support Facilities cost impact of \$800 per student.

## B. Cost of Providing School Facilities

This Report determines the cost of providing school facilities to house unhouse students resulting from Non-Mitigated Future Units by (i) multiplying the number of facilities needed, listed in Table 8, by the Estimated School Facilities Cost, listed in Table 9 and (ii) multiplying the number of Unhoused Students listed in Table 7 by the central administrative and support facilities cost per student. Table 10 outlines the total cost of providing school facilities to house unhouse students resulting from Non-Mitigated Future Units.

**Table 10**  
**Total Cost of Providing School Facilities**  
**As a Result of Non-Mitigated Future Units**

School Level	Number of Facilities/ Students	Cost Per Facility/ Student	Total Cost
K-8 School	4.0165	\$60,809,031	\$244,239,474
Central Administrative Impacts	3,414	\$800	\$2,731,200
<b>Total Cost Impact</b>			<b>\$246,970,674</b>

## C. Cost of Providing School Facilities per Sq. Ft. of Future Residential Development

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report first allocates the Total Cost of Providing School Facilities to the Non-Mitigated Future Units based on land use. Table 11 show the calculation of the Cost of Providing School Facilities per Non-Mitigated Future Unit.

**Table 11**  
**Cost of Providing School Facilities**  
**Per Non-Mitigated Future Units**

Land Use	Total School Facilities Cost Impacts	Non-Mitigated Future Units	School Facilities Cost per Non-Mitigated Future Unit
Single Family Detached (SFD)	\$53,874,142	2,830	\$19,037
Single Family Attached (SFA)	\$11,493,958	765	\$15,025
Multi-Family Attached (MFA)	\$181,602,573	9,057	\$20,051

The Cost of Providing School Facilities per Non-Mitigated Future Unit is then divided by the average square footage of Non-Mitigated Future Unit for each land use category.

To determine the average square footage of a Non-Mitigated Future Unit this Report utilizes building permits issued within the boundaries of the District over the last five (5) years and information provided by developers within the community. Table 12 shows the cost of providing school facilities per square foot of Non-Mitigated Future Unit.

**Table 12**  
**Cost of Providing School Facilities**  
**Per Square Foot of Non-Mitigated Future Unit**

Land Use	School Facilities Cost per Non-Mitigated Future Unit	Average Square Footage	School Facilities Cost Impact Per Square Foot
Single Family Detached (SFD)	\$19,037	2,600	\$7.32
Single Family Attached (SFA)	\$15,025	1,350	\$11.13
Multi-Family Attached (MFA)	\$20,051	1,300	\$15.42



## **V. Comparison of Impact and School Fee Revenue from Future Residential Development**

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

### **A. Maximum Residential School Fee**

On February 23, 2022, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Future Residential Development to \$4.79 per square foot.

In the District's case they must share this maximum School Fee with the Sweetwater Union High School District ("High School District"), which provides education in grades 9 through 12 to students residing within the boundaries of the District. Based on the District's fee sharing agreement with the High School District, the District can collect 61 percent of the maximum School Fee with the balance being collected by the High School District. Table 13 show the allocation of the current maximum School Fee.

**Table 13**  
**Allocation of Maximum Residential School Fee**

School District	Percentage Share	Maximum Fee
San Ysidro School District (Grades K-8)	61.00%	\$2.92
Sweetwater Union High School District (Grade 9-12)	39.00%	\$1.87
<b>Total</b>	<b>100.00%</b>	<b>\$4.79</b>

## **B. Comparison of Financial Impact and Maximum School Fee Revenues Per Square Foot**

This Report identifies in Section IV that the cost of providing school facilities per square foot of Future Residential Development ranges from \$7.32 - \$15.42. Since the current maximum School Fee is less than the cost of providing school facilities per square foot of Future Residential Development, the District is justified in imposing their portion of the maximum School Fee of \$2.92 per square foot for all Future Residential Development within its boundaries.

## **VI. Financial Impact of Commercial/Industrial Development**

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

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

### **A. Employees Per 1,000 Square Feet of Commercial/Industrial Development**

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

- 1. Employee Generation Rate** - As permitted by State law, this Report estimates the number of employees to be generated by Future Commercial/Industrial Development by utilizing the generation factors set forth San Diego Association of Governments ("SANDAG"). Table 14 shows these generation rates.

**Table 14**  
**Employee Generation Rates**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Employees Per 1,000 Square Feet
Retail and Services	2.2371
Office	3.4965
Research and Development	3.0395
Industrial/Warehouse/Manufacturing	2.6954
Hospital	2.7778
Hotel/Motel	1.1325
Self-Storage	0.0643

Source: SANDAG

- 2. Percentage of Employees Residing Within the District** - To accurately identify the number of employees that will reside within the District, this Report adjusts the Employee Generation Rates list in Table 14 to account for employees that may not live within the District.

To estimate the percentage of employees that will reside within the District this Report utilizes data collected by the US Census Bureau measuring individual's commute time. Based on this information, approximately 17.80 percent of employees with the District are likely to reside within the District. Table 15 show the Resident Employee Generation Rates.

**Table 15**  
**Resident Employee Generation Rates**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Employee Generation Rates	Employees Residing Within the District	Resident Employee Generation Rates
Retail and Services	2.2371	0.1780	0.3982
Office	3.4965	0.1780	0.6224
Research and Development	3.0395	0.1780	0.5410
Industrial/Warehouse/Manufacturing	2.6954	0.1780	0.4798
Hospital	2.7778	0.1780	0.4944
Hotel/Motel	1.1325	0.1780	0.2016
Self-Storage	0.0643	0.1780	0.0114

### **B. Household Impact**

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

- 1. Average Number of Employees per Household** - To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the US Census Bureau. According to the US Census Bureau the average number of employed persons per household within the District is 1.4814.
- 2. Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Household Impact per 1,000 Square Feet of Commercial/Industrial Development is calculated by dividing the Average Number of Employees per Household by the Resident Employee Generation Rates listed in Table 15. Table 16 summarizes this calculation.



**Table 16**  
**Household Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Resident Employee Generation Rate	Average Employees Per Household	Household Impact Per 1,000 Square Feet
Retail and Services	0.3982	1.4814	0.2688
Office	0.6224	1.4814	0.4201
Research and Development	0.5410	1.4814	0.3652
Industrial/Warehouse/Manufacturing	0.4798	1.4814	0.3239
Hospital	0.4944	1.4814	0.3338
Hotel/Motel	0.2016	1.4814	0.1361
Self-Storage	0.0114	1.4814	0.0077

**3. Net Household Impact Per 1,000 Square Feet of Commercial/Industrial Development** - To identify the Net Household Impact per 1,000 Square Feet of Commercial/Industrial Development this Report must account for employees that will reside within existing residential units.

Based on home sales information and the number of building permits issued over the last five years within the District, new home sales in the District are estimated to equal 11.25 percent of the total housing units which will experience occupant turnover during the period considered in this Report. Multiplying the Household Impact per 1,000 Square Feet of Commercial/Industrial Development shown in Table 16 by 11.25 percent results in the Net Household Impact per 1,000 Square Feet of Commercial/Industrial Development shown in Table 17.

**Table 17**  
**Net Household Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Household Impact Per 1,000 Square Feet	Adjustment for Resale Units	Net Household Impact Per 1,000 Square Feet
Retail and Services	0.2688	0.1125	0.0302
Office	0.4201	0.1125	0.0473
Research and Development	0.3652	0.1125	0.0411
Industrial/Warehouse/Manufacturing	0.3239	0.1125	0.0364
Hospital	0.3338	0.1125	0.0376
Hotel/Motel	0.1361	0.1125	0.0153
Self-Storage	0.0077	0.1125	0.0009

Only the Net Household Impacts are assumed to generate potential new students, thereby increasing school facilities costs to the District.

### **C.Student Generation Impact**

This Report recognizes that employees may impact the District in two (2) ways. First, some of the employees will reside within the District and have school aged children who attend the District's schools. Secondly, of those employees that do not reside within the District some will have school aged children who choose to attend the District's school as transfer students.

- 1. Resident Student Generation Impact** - To estimate the number of resident students to be generated per 1,000 Square Feet of Commercial/Industrial Development this Report multiplies the SGFs, outlined in Section III, by the Net Household Impacts listed in Table 17. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed Table 18.

**Table 18**  
**Resident Student Generation Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School (Grades K-6)	Middle School (Grades 7-8)	Total
Retail and Services	0.0102	0.0029	0.0131
Office	0.0160	0.0046	0.0205
Research and Development	0.0139	0.0040	0.0179
Industrial/Warehouse/Manufacturing	0.0123	0.0035	0.0158
Hospital	0.0127	0.0036	0.0163
Hotel/Motel	0.0052	0.0015	0.0067
Self-Storage	0.0003	0.0001	0.0004

- 2. Inter-District Transfer Student Generation Impact** - To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by the US Census Bureau. This calculation is summarized in Table 19.

**Table 19**  
**Inter-District Transfer Rate Per Employee**

Item	Elementary School (Grades K-6)	Middle School (Grades 7-8)
Number of Employed Persons	15,758	15,758
Number of Inter-District Transfers	220	73
<b>Inter-District Transfers Per Employee</b>	<b>0.0140</b>	<b>0.0046</b>

- 3. Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development** - The Inter-District Transfer Rates, listed in Table 19, were multiplied by the Employee Generation Rates in Table 14 to calculate Inter-District Transfer Rates per 1,000

Square Feet of Future Commercial/Industrial Development. These Inter-District Transfer Rates were added to the Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development, listed in Table 18, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development list in the Table 20.

**Table 20**  
**Total Student Generation Impact**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

<b>Commercial/Industrial Category</b>	<b>Elementary School (Grades K-6)</b>	<b>Middle School (Grades 7-8)</b>	<b>Total</b>
Retail and Services	0.0415	0.0132	0.0548
Office	0.0649	0.0207	0.0856
Research and Development	0.0564	0.0180	0.0744
Industrial/Warehouse/Manufacturing	0.0501	0.0159	0.0660
Hospital	0.0516	0.0164	0.0680
Hotel/Motel	0.0210	0.0067	0.0277
Self-Storage	0.0012	0.0004	0.0016

#### **D. Cost of Providing School Facilities Per 1,000 Square Feet of Commercial/Industrial Development**

To calculate the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development, this Report calculates the cost impact per student using the information listed in Table 10 and multiplies the per student cost by the Total Student Generation Impacts listed in Table 20. Table 21 outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

**Table 21A**  
**Cost of Providing School Facilities**  
**Per Student**

School Level	Facility Cost	Facility Capacity	Facility Cost Per Student
K-8 School	\$60,809,031	850	\$71,540
Central Administrative Impacts			\$800
<b>Total Cost Impact</b>			<b>\$72,340</b>

**Table 21B**  
**Cost of Providing School Facilities**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Elementary School (Grades K-6)	Middle School (Grades 7-8)	Total
Retail and Services	\$3,005.19	\$955.90	\$3,961.09
Office	\$4,696.93	\$1,494.01	\$6,190.94
Research and Development	\$4,083.05	\$1,298.75	\$5,381.80
Industrial/Warehouse/Manufacturing	\$3,620.94	\$1,151.75	\$4,772.69
Hospital	\$3,731.62	\$1,186.96	\$4,918.58
Hotel/Motel	\$1,521.40	\$483.93	\$2,005.33
Self-Storage	\$86.31	\$27.45	\$113.76

### **E. Residential School Fee Revenue Offset**

A portion of the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development will be mitigated through the collection of School Fees from Future Residential Development. To estimate the amount of these School Fees that will be collected, this Report multiplies the estimated average square footage of a Non-Mitigated Future Unit, by the District's Residential School Fee of \$2.92. This amount is then multiplied by the Net Household Impacts listed in Table 17. Table 22 outlines this calculation.



**Table 22**  
**Residential School Fee Revenue**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Net Household Impact	Statutory School Fees	Residential Revenue
Retail and Services	0.0302	\$6,504.15	\$196.70
Office	0.0473	\$6,504.15	\$307.42
Research and Development	0.0411	\$6,504.15	\$267.24
Industrial/Warehouse/Manufacturing	0.0364	\$6,504.15	\$237.02
Hospital	0.0376	\$6,504.15	\$244.27
Hotel/Motel	0.0153	\$6,504.15	\$99.59
Self-Storage	0.0009	\$6,504.15	\$5.63

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 22 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 21B to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 23 outlines this calculation.

**Table 23**  
**Remaining Cost of Providing Facilities**  
**Per 1,000 Square Feet of Commercial/Industrial Development**

Commercial/Industrial Category	Cost of Providing School Facilities	Residential School Fee Revenue	Remaining Cost of Providing School Facilities
Retail and Services	\$3,961.09	\$196.70	\$3,764.39
Office	\$6,190.94	\$307.42	\$5,883.52
Research and Development	\$5,381.80	\$267.24	\$5,114.56
Industrial/Warehouse/Manufacturing	\$4,772.69	\$237.02	\$4,535.67
Hospital	\$4,918.58	\$244.27	\$4,674.31
Hotel/Motel	\$2,005.33	\$99.59	\$1,905.74
Self-Storage	\$113.76	\$5.63	\$108.13

## **VII. Comparison of Impacts and Fee Revenue from Commercial/Industrial Development**

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

### **A. Maximum Commercial/Industrial School Fee**

On February 23, 2022, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on Commercial/Industrial Development to \$0.78 per square foot.

In the District's case they must share this maximum School Fee with the Sweetwater Union High School District ("High School District"), which provides education in grades 9 through 12 to students residing within the boundaries of the District. Based on the District's fee sharing agreement with the High School District, the District can collect 61 percent of the maximum School Fee with the balance being collected by the High School District. Table 24 show the allocation of the current maximum School Fee.

**Table 24**  
**Allocation of Maximum**  
**Commercial/Industrial School Fee**

<b>School District</b>	<b>Percentage Share</b>	<b>Maximum Fee</b>
San Ysidro School District (Grades K-8)	61.00%	\$0.48
Sweetwater Union High School District (Grades 9-12)	39.00%	\$0.30
<b>Total</b>	<b>100.00%</b>	<b>\$0.78</b>

## B. Comparison of Financial Impact and Maximum School Fee Revenues Per Square Foot of Commercial/Industrial Development

This Report identified in Section VI that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from \$108.13 to \$5,883.52. Table 25 compares these costs to the maximum School Fee for Commercial/Industrial Development.

**Table 25**  
**Comparison of Remaining Cost of Providing School Facilities**  
**And Maximum School Fee for Commercial/Industrial Development**

Commercial/Industrial Category	Remaining Cost of School Facilities		Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	\$3,764.39	\$3.76	\$0.48	\$0.48
Office	\$5,883.52	\$5.88	\$0.48	\$0.48
Research and Development	\$5,114.56	\$5.11	\$0.48	\$0.48
Industrial/Warehouse/Manufacturing	\$4,535.67	\$4.54	\$0.48	\$0.48
Hospital	\$4,674.31	\$4.67	\$0.48	\$0.48
Hotel/Motel	\$1,905.74	\$1.91	\$0.48	\$0.48
Self-Storage	\$108.13	\$0.11	\$0.48	\$0.11

Since the District's share of the current maximum School Fee is less than the Remaining Cost of Providing School Facilities per Square Foot of Commercial/Industrial Development in each category, except Self-Storage, the District is justified in imposing a School Fee of \$0.48 per square foot for all Future Commercial/Industrial Development within its boundaries. The justified School Fee for Self-Storage would be \$0.11 per square foot.

## VIII. Conclusion and Statement of Findings

Based on the findings of this School Facilities Fee Justification Report (“Report”), the San Ysidro School District (“District”) is justified in collecting there portion of the legal maximum fee (\$4.79) which is \$2.92 per square foot of residential development as authorized by Government Code Section 65995, as future residential development creates a school facility cost impact greater than the legal maximum fee. The District is also justified in collecting their portion of the legal maximum fee (\$0.78) which is \$0.48 per square foot of commercial/ industrial development on all categories of commercial/ industrial development.

The findings of this Report are based on the following:

- According to SCAG there are 12,908 residential units planned to be built within the District.
- 12,652 of the residential units planned to be built within the District have not mitigated their additional school facilities impact on the school facilities of the District.
- These residential units are expected to generate 5,479 students. The District expects these students will require the District to construct new school facilities.
- Each square foot of future residential development creates an estimated school facility cost impact between \$7.32 - \$15.42.
- If the District collects their portion of the maximum school fee which is \$2.92, fee revenue will offset between 18.94 – 39.91 percent of the school facility cost impact of such residential development.
- Future commercial/industrial development will create the need for additional school facilities by increasing the number of households within the District and the number of inter-district transfer students.
- After accounting for the collection of the maximum school fee from residential development the remaining school facilities cost impact of commercial/ industrial development ranges between \$0.11- \$5.88 per square foot depending on the category of development.

- If the District collects their portion of the maximum school fee which is \$0.48 per commercial/ industrial square foot, fee revenue will offset between 8.16 – 23.13 percent of the school facility cost impact of such development, unless it is categorized as Self-Storage than the maximum school fee justified is \$0.11 per square foot which will offset 100% of the school facility cost impact.

# Exhibit A

## Estimated School Facilities Cost

**San Ysidro School District  
Estimated "True" Cost  
K-8 School Facility**

<b>A. Site</b>			<b>\$9,702,343</b>
	Site Purchase Price	\$2,528,326	
	Acres	17.30	
	Cost Per Acre	\$146,146	
	Site Developmetn Cost	\$7,154,017	
	Acres	17.30	
	Cost Per Acre	\$413,527	
	Appraisals	\$10,000	
	Surveys	\$5,000	
	Escrow/Title	\$5,000	
<b>B. Plans</b>			<b>\$2,642,938</b>
	Architect's Fee	\$2,376,250	
	Preliminary Testing	\$20,000	
	DSA/SDE Plan Check	\$226,688	
	Energy Fee Analysis	\$15,000	
	Other	\$5,000	
<b>C. Construction</b>			<b>\$43,775,000</b>
	Square Feet Per Student	100	
	Cost Per Square Foot <sup>1</sup>	\$515	
<b>D. Testing</b>			<b>\$50,000</b>
<b>E. Inspection</b>			<b>\$144,000</b>
	Cost Per Month	\$12,000	
	Months	12	
<b>F. Furniture and Equipment</b>			<b>\$705,500</b>
	Cost Per Square Foot	\$8	
<b>G. Contingency</b>			<b>\$1,140,396</b>
	Percent of Project	2.00%	
<b>H. Items Not Funded By State</b>			<b>\$2,648,855</b>
	Technology (5% of Constriction)	\$2,188,750	
	Library Books (8 books/student @ \$15)	\$102,000	
	Landscaping (\$0.44 per Sq. Ft.)	\$331,579	
	Landscaping Architect Fees (8% of Landscaping)	\$26,526	
<b>I. Total Estimated Cost</b>			<b>\$60,809,031</b>
	<b>School Facility Capacity</b>	<b>850</b>	
	<b>School Facility Cost Per Student</b>	<b>\$71,540</b>	

<sup>1</sup> The construction cost has been increased by the change in the SAB construction cost index.