



Irvine Unified School District  
2026 Fee Justification Study

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Prepared For:

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## EXECUTIVE SUMMARY

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

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

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

The School District currently collects Level I school fees in the amount of \$5.17 per square foot for residential construction/reconstruction and up to \$0.84 per square foot for commercial/industrial construction. The levy of such Level I school fees were justified by the findings presented in the Developer Fee Justification and Impact Analysis prepared for the School District and dated March 2024 (“2024 Fee Justification Study”).

The School District serves areas within the Cities of Irvine and Tustin (each a “City” or collectively the “Cities”) and within a portion of the unincorporated County of Orange, and provides education for pre-kindergarten (PreK) through 12<sup>th</sup> grade. Based on the findings presented in this Study, the School District is justified in collecting Level I school fees at an amount equal to the maximum authorized School Fees of \$5.38 per square foot for residential construction/reconstruction and \$0.87 per square foot for categories of commercial/industrial development<sup>1</sup>.

### Residential Development

New residential development in the School District is projected over the next ten (10) years and beyond. Based on student generation rates determined for the School District, new residential development could generate an estimated 4,323 new students over the next ten (10) years, including 2,254 students from additional unmitigated residential development (the term “unmitigated” is further described in Section II.B of this Study). The findings in this Study demonstrate the projected student enrollment supports the need for the construction of additional school facilities and/or expansion of facilities at existing sites. The school facilities cost

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

impact per residential square foot as determined in this Study are shown in Table E-1.

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

Impact Per Square Foot	Maximum Applicable Residential School Fee Per Square Foot
\$11.62	\$5.38

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 are greater than the maximum authorized residential School Fee, which is \$5.38 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$5.38 per square foot (the “Applicable Residential School Fee”).

### Commercial/Industrial Development

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

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

The cost impacts per square foot for each category of commercial/industrial construction are equal to or exceed \$0.87 per square foot, the School District’s maximum authorized School Fee per square foot applicable to new commercial/industrial development; except for Rental Self-Storage where a School Fee of \$0.20 per square foot is justified (“Applicable Com/Ind School Fees”). Therefore, the School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in an amount up to but not exceeding the Applicable Com/Ind School Fees. The Applicable Com/Ind School Fees that may be charged by the School District are summarized in Table E-2.

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

<b>Commercial/Industrial Category</b>	<b>Impact Per Square Foot</b>	<b>Maximum Applicable Com/Ind School Fees per Square Foot</b>
Banks	\$8.88	<b>\$0.87</b>
Community Shopping Center	\$4.82	<b>\$0.87</b>
Neighborhood Shopping Center	\$8.79	<b>\$0.87</b>
Industrial Business Parks	\$11.05	<b>\$0.87</b>
Industrial Parks/Warehousing/Manufacturing	\$4.23	<b>\$0.87</b>
Rental Self-Storage	\$0.20	<b>\$0.20</b>
Research & Development	\$9.56	<b>\$0.87</b>
Hospitality (Lodging)	\$3.56	<b>\$0.87</b>
Commercial Offices (Standard)	\$15.04	<b>\$0.87</b>
Commercial Offices (Large High Rise)	\$14.28	<b>\$0.87</b>
Corporate Offices	\$8.44	<b>\$0.87</b>
Medical Offices	\$13.41	<b>\$0.87</b>

## SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

## SECTION II. PROJECTED UNHOUSED STUDENTS ANDESTIMATED FACILITY AND PER STUDENT COSTS

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

### A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

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

The School District currently operates twenty-four (24) schools serving grades PreK through 6 ("Elementary School"), five (5) schools serving grades PreK through 8 ("PreK-8 School"), six (6) schools serving grades 7 through 8 ("Middle School"), six (6) schools serving grades 9 through 12 ("High School"), and two (2) alternative and adult program sites. Per Education Code Section 17071.10, these facilities have a capacity to accommodate 39,439 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased when needed as interim housing (project basis), or (iii) represent the number of portables that exceed 25% of the School District's permanent classrooms. Appendix "B" provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District's program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2025, the student enrollment of the School District is 37,706 students. A summary of the student enrollment data is included in Appendix "C". Current available capacity is calculated by subtracting current student enrollment from existing school facilities capacity for each school level. This operation results in available seats at all school levels. The available capacity calculation is shown in Table 1.

**TABLE 1**  
**Facilities Capacity and Student Enrollment**

School Level	Existing Facilities Capacity	Student Enrollment (October 2025)	Available/ (Deficit) Capacity
Elementary School (PreK-6)	20,350	19,779	571
Middle School (7-8)	6,480	6,311	169
High School (9-12)	12,609	11,616	993
<b>Total</b>	<b>39,439</b>	<b>37,706</b>	<b>1,733</b>

**B. PROJECTED UNHOUSED STUDENTS**

**1. Projected Residential Units**

To estimate projected residential unit growth over the next ten (10) years, Koppel & Gruber Public Finance (“K&G Public Finance”) compiled and reviewed information from the City Planning Divisions and the City of Irvine Building & Safety Division, including, but not limited to: (i) a list of residential projects planned, approved and under construction, (ii) building permit records, and (iii) residential project status reports. In addition, dwelling unit projections were obtained from the School District’s demographer, reflecting a forecast of residential dwelling units through 2035. Such information was used to project residential development for areas within the Cities and unincorporated County by housing type. Based on the information, it is estimated the School District could experience the development of an estimated 14,452 residential units over the next ten (10) years (“Projected Units”).

The School District has entered into mitigation agreements with certain property owners and/or developers, whereby the terms of the mitigation agreements require mitigation payments in lieu of paying School Fees. As a result of, or in addition to such mitigation agreements, the School District established community facilities districts, whereby special taxes are collected in lieu of paying School Fees. Many of the Projected Units are located within areas subject to mitigation agreements or participate in a community facilities district (“CFD”). Those Projected Units subject to such agreements and/or CFDs have been identified and/or estimated and excluded from the calculation. This Study conservatively assumes for purpose of analysis that the agreements and/or CFDs fully offset the impact of the developments governed by those agreements and/or CFDs, regardless of whether the agreements in fact provide full mitigation.

The types of residential units considered include:

- (i) **Single family detached (“SFD”)** – dwelling units with no common walls and assigned an individual and separate assessor’s parcel;
- (ii) **Single family attached (“SFA”)** – dwelling units sharing a common wall with each unit being on a separate and unique assessor’s parcel (e.g. townhouses, condominiums, etc.);

- (iii) **Multi-family units (“MF”)** – dwelling units which share a single assessor’s parcel and share a common wall (e.g. apartments, duplexes, etc.).

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

**TABLE 2**  
**Projected Units by Residential Category**

Residential Category	Total Projected Units	Mitigated Projected Units	Unmitigated Projected Units
Single-Family Detached (SFD)	3,329	2,393	936
Single-Family Attached (SFA)	2,256	1,488	768
Multi-Family Attached (MF)	8,867	1,512	7,355
<b>Total</b>	<b>14,452</b>	<b>5,393</b>	<b>9,059</b>

## 2. Student Generation Rates

In order to calculate student generation rates (“SGRs”), K&G Public Finance first obtained property data from the County Assessor’s Office. Additional GIS data and residential building permits data was obtained from the City of Irvine. Parcels in the data file were classified by unit type (SFD, SFA and MF). Due to the County data missing unit counts, K&G Public Finance compiled unit counts based on information from data from the US Census Bureau<sup>4</sup> resulting in a total of 40,429 SFDs, 21,541 SFAs and 41,203 MFs within the School District.

K&G Public Finance then obtained a student database from the School District, which contained the school attended, grade level and physical address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2025. The student enrollment address information was matched to the address (situs address) information of parcels in the County property characteristic database as well as to GIS data provided by the City of

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

<sup>3</sup> Accessory Dwelling Units (ADUs) or Junior ADUs are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit which did not previously exist. The School District recognizes that students are projected to be generated from ADUs and will charge the appropriate fee rate for these types of new construction projects.

<sup>4</sup> 2024 American Community Survey 5-Year Estimates; DP04-Selected Housing.

Irvine. The number of students matched was then queried by school level and residential category. Table 3 provides a summary of the SGRs by school level and residential category. A more detailed analysis of the SGR determinations is contained within Appendix “D”.

**TABLE 3**  
**Student Generation Rates**

School Level	SFD	SFA	MF
Elementary School	0.1614	0.3492	0.1081
Middle School	0.0593	0.1064	0.0319
High School	0.1167	0.1927	0.0559
<b>Total</b>	<b>0.3374</b>	<b>0.6483</b>	<b>0.1959</b>

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of Unmitigated Projected Units as shown in Table 2. A total of 2,254 students are estimated to be generated from Unmitigated Projected Units. The projected student enrollment is summarized by school level in Table 4.

**TABLE 4**  
**Projected Student Enrollment**  
**By School Level**  
**(Unmitigated Projected Units)**

School Level	Projected Student Enrollment from Unmitigated Projected Units
Elementary School	1,214
Middle School	372
High School	668
<b>Total</b>	<b>2,254</b>

4. Projected Unhoused Students

As shown in Table 1, existing facilities capacity exceeds enrollment across all school levels based on current student enrollment and existing capacity at the School District. While these findings indicate the School District’s collective capacity per school level is available to accommodate projected students from new development over the course of the ten-year planning period, the existing facilities capacity identified in Table 1 includes school facilities funded through CFDs and/or alternative mitigation; therefore available seats shall be first reserved for student generated from Mitigated Projected

## Units.

In addition, the collective capacity analysis does not consider the condition and adequacy of the existing capacity, or the service and educational goals of the School District. Government Code Section 66001 (g) allows School Fees to include the costs attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan. Certain existing facilities reflected in Table 2 will require refurbishment, upgrade and/or replacement for their long-term and useful life, or other capital improvements to achieve program goals of the School District.

Furthermore, the capacity analysis does not consider the availability of capacity within areas of the School District where a greater and disproportionate amount of new development is expected. Major residential development projects are planned in certain areas of the School District. For example, approximately 77% of the Unmitigated Projected Units identified in Table 2 are located within the Oak Park Village (PA 12)<sup>5</sup>, University Research Park (PA 25) and Discovery Park (PA 31) planning areas. Projected student enrollment as a result of such major residential development projects is expected to disproportionately impact the school facilities in proximity to the location of those development projections and an evaluation was conducted to determine the availability of existing facilities capacity within school attendance areas where Unmitigated Projected Units are expected (“Unmitigated Projected Unit Impact Areas”); the result of the evaluation indicates zero available seats at the Elementary School level and the availability of seats at Middle School and High School level school campuses within the Unmitigated Projected Unit Impact Areas. It should be noted that an allocation of all available seats for school sites (i.e. Deerfield Elementary School, Greentree Elementary School, Oak Creek Elementary School, Turtle Rock Elementary School, Rancho San Joaquin Middle School, South Lake Middle School, Venado Middle School, Irvine High School, University High School, Woodbridge High School) within the Unmitigated Projected Unit Impact Areas would result in full justification of the Applicable Residential School Fee and Applicable Com/Ind School Fees.

Based on the number of mitigated projected units listed in Table 2 and the SGRs shown in Table 3, projected student enrollment from mitigated Projected Units is estimated at 1,069 students at the Elementary School level, 348 students at the Middle School level, and 651 students at the High School level. Adjusting the available seats shown in Table 1 by the projected student enrollment from mitigated Projected Units results in zero remaining available seats. Therefore, projected student enrollment from Unmitigated Projected Units (“Projected Student Enrollment”) as identified in Table 4, reflects student enrollment attributable to new housing that requires a seat (facilities)

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<sup>5</sup> A General Plan amendment application has been submitted to the City to establish a new planning area named Oak Park (PA 52),

(“Projected Unhoused Students”) Table 5 shows the number of Projected Unhoused Students at each school level.

**TABLE 5**  
**Projected Unhoused Students**

School Level	Projected Student Enrollment from Unmitigated Projected Units	Available Seat Adjustment	Projected Unhoused Students from Unmitigated Projected Units
Elementary School	1,214	0	1,214
Middle School	372	0	372
High School	668	0	668
<b>Total</b>	<b>2,254</b>	<b>0</b>	<b>2,254</b>

### C. FACILITY NEEDS AND ESTIMATED PER SEAT/STUDENT COST

#### 1. Facilities Needs

The determination of Projected Unhoused Students shown in Table 5 demonstrates the need for the construction/reconstruction of additional school facilities and/or expansion of existing school facilities. Utilizing State classroom loading standards<sup>6</sup>, an estimated 48 elementary school classrooms, 10 middle school classrooms, and 3 high school classrooms are required to accommodate Projected Unhoused Students.

School construction cost estimates provided by the School District for the construction of a grades PreK-8 school site, including costs for, site development, construction, technology and furniture and equipment total \$86,534,735 in 2026 dollars<sup>7</sup>. This amount serves as a basis for estimating school facilities cost required to accommodate Projected Unhoused Students at the elementary school and middle school levels. New construction School Facility Program grant amounts established under SB 50, and last adjusted by the State Allocation Board in January 2026, serve as the basis for estimated school facilities costs required to accommodate Projected Unhoused Students at the high school level. The new construction grants are intended to fund the State’s share (50%) of necessary project costs for the “*design, construction, testing, inspection, furniture and equipment and other costs related to the actual construction of school buildings.*”<sup>8</sup>; thus the new construction grants are deemed an appropriate measure to estimate the costs of new school facilities construction or expansion.

The estimated school facilities costs amounts are shown in Table 6 below by school level

<sup>6</sup> California Code of Regulation, Title II, Section 1859.35; school capacities are determined based on loading factors of 25 students per classroom for grades kindergarten through 6, and 27 students per classroom for grades 7 and 8.

<sup>7</sup> The Post-Bid budget amount was estimated as of June 2021 and adjusted to current dollars by applying the percentage change utilized by the SAB to index the Annual School Facility Program grants to reflect the change in construction costs.

<sup>8</sup> School Facility Program Handbook, January 2019.

and represent the new facility construction costs at the elementary school and middle school level, and new classroom construction costs at the high school level.

**TABLE 6  
Estimated Facilities Costs Per School Level**

School Level	Total Estimated Facilities Costs per Facility/Classroom
Elementary School	\$86,534,735 per Facility
Middle School	\$86,534,735 per Facility
High School	\$1,213,380 per Classroom

As noted in Section II.B.4 of this Study, Government Code Section 66001 (g) allows School Fees to include the costs attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan. While not specifically quantified in this Study, capital improvement projects are anticipated at certain school sites for the refurbishment of existing facilities to maintain the existing level of service or achieve a level of service adopted by the School District.

**2. Estimated Cost Per Seat/Student**

The estimated costs for each school level shown in Table 6 are used to derive a Total Facilities Costs Impact on a per Seat/Student basis. The computation of the Total Facilities Cost Impact per Seat/Student is shown in Table 7.

**TABLE 7  
Total Facilities Cost Impact Per Seat/Student**

School Level	Total Estimated Facilities Costs per Facility/Classroom	School District Facilities Design Capacity/State Loading Factor <sup>1</sup>	Facilities Cost Impact per Seat/Student
Elementary School	\$86,534,735	1,000	\$86,535
Middle School	\$86,534,735	1,000	\$86,535
High School	\$1,213,380	27	\$44,940

<sup>1</sup> A design capacity for a PreK-8 site is used at the elementary school and middle school levels. The classroom capacity at the high school level is determined by the loading factor as set forth in the California Code of Regulation, Title II, Section 1859.35.

## SECTION III. PROJECTED IMPACT OF RESIDENTIAL DEVELOPMENT

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

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

**TABLE 8  
Total Facilities Cost Impact**

School Level	Facilities Cost Impact per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to Unmitigated Projected Units
Elementary School	\$86,535	1,214	\$105,053,490
Middle School	\$86,535	372	\$32,191,020
High School	\$44,940	668	\$30,019,920
<b>Total</b>			<b>\$167,264,430</b>

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

**TABLE 9  
School Facilities Cost per Residential Unit**

Total Facilities Cost Impact	Unmitigated Projected Units	Facilities Cost Impact per Residential Unit
\$167,264,430	9,059	\$18,464

The school facilities cost impact per residential square foot is calculated by dividing the school facilities cost per residential unit determined in Table 9 by the weighted average square footage of each residential unit type. This calculation is shown in Table 10. The weighted average square footage of the Unmitigated Projected Units is estimated based on square footage information from SFD, SFA and MF development projects recently constructed within the School District and in the City of Irvine.

**TABLE 10**  
**School Facilities Cost per Residential Square Foot**

Facilities Cost Impact per Residential Unit	Weighted Average Square Footage	Facilities Cost per Residential Square Foot
\$18,464	1,589	\$11.62

The school facilities impact per residential square foot determined in Table 10 is greater than the School District’s share of the current maximum authorized residential School Fees of \$5.38 per square foot; therefore, the School District is justified in levying up to but not exceeding the maximum authorized amount for residential construction and reconstruction.

## SECTION IV. COMMERCIAL/INDUSTRIAL SCHOOL IMPACT ANALYSIS

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

### A. EMPLOYEE GENERATION

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

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

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

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

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

## B. RESIDENTIAL IMPACT

### 1. Households

To evaluate the impact of commercial/industrial development on School District facilities, the employee generation estimates listed in Table 11 were first used to determine the impact of commercial/industrial development on a per household basis. Based on information derived from U.S. Census Bureau data<sup>9</sup>, there are approximately 1.33 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 11 by 1.33 results in the estimated number of households per 1,000 square feet of commercial/industrial development (“Total Household Impact”).

The Total Household Impact determined in the preceding paragraph takes into consideration all employees generated from commercial/industrial development. Since some of those employees will live outside the School District and will therefore have no impact on the School District, the figures are adjusted to reflect only those households within the School District occupied by employees generated from commercial/industrial development built within the School District. Based on information derived from U.S. Census Bureau data<sup>10</sup>, it is estimated that approximately 56.10% percent of employees both live and work within the School District. Multiplying the Total Household Impact by 56.10% percent results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 12.

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

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	1.1917
Community Shopping Center	0.6474
Neighborhood Shopping Center	1.1804
Industrial Business Parks	1.4829
Industrial Parks/Warehousing/Manufacturing	0.5683
Rental Self-Storage	0.0271
Research & Development	1.2826
Hospitality (Lodging)	0.4777
Commercial Offices (Standard)	2.0203
Commercial Offices (Large High Rise)	1.9168
Corporate Offices	1.1325
Medical Offices	1.7992

<sup>9</sup> 2024 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

<sup>10</sup> 2024 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

## 2. Household Student Generation

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

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

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	High School Student Generation	Total Student Generation
Banks	0.1598	0.0489	0.0879	0.2966
Community Shopping Center	0.0868	0.0265	0.0478	0.1611
Neighborhood Shopping Center	0.1583	0.0484	0.0871	0.2938
Industrial Business Parks	0.1989	0.0608	0.1094	0.3691
Industrial Parks/Warehousing/ Manufacturing	0.0762	0.0233	0.0419	0.1414
Rental Self-Storage	0.0036	0.0011	0.0020	0.0067
Research & Development	0.1720	0.0526	0.0947	0.3193
Hospitality (Lodging)	0.0641	0.0196	0.0353	0.1190
Commercial Offices (Standard)	0.2709	0.0828	0.1491	0.5028
Commercial Offices (Large High Rise)	0.2570	0.0786	0.1415	0.4771
Corporate Offices	0.1519	0.0464	0.0836	0.2819
Medical Offices	0.2413	0.0738	0.1328	0.4479

## 3. Inter-District Student Impact

Based on information provided by the School District, 554 students were enrolled at the School District on an inter-district basis as of October 2025, including 284 students at the elementary school level, 79 students at the middle school level, and 191 students at the high school level. Many of those inter-district students attend the School District as a result of their parents or guardians being employed at businesses located within the School District boundaries. To determine the inter-district impact of new commercial/industrial development, the number of inter-district students at each school level was first divided by the estimated number of employees within the School District’s area. Employment was estimated at 138,919<sup>11</sup> based on data obtained from the U.S. Census Bureau. The ratio of inter-district students to estimated employment for each school level was then multiplied by the employee generation factors for each of the commercial/industrial categories as shown in Table 11. The calculation results in the Inter-District Student Impacts shown in Table 14.

<sup>11</sup> 2024 American Community Survey 5-Year Estimates; DP03-Economic Characteristics (Civilian Employed).

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

Commercial/Industrial Category	Elementary School Impact	Middle School Impact	High School Impact	Total Inter-District Impact
Banks	0.0057	0.0017	0.0040	0.0113
Community Shopping Center	0.0031	0.0009	0.0021	0.0061
Neighborhood Shopping Center	0.0056	0.0017	0.0039	0.0112
Industrial Business Parks	0.0070	0.0021	0.0049	0.0141
Industrial Parks/ Warehousing/Manufacturing	0.0027	0.0008	0.0019	0.0054
Rental Self-Storage	0.0001	0.0000	0.0001	0.0003
Research & Development	0.0061	0.0018	0.0043	0.0122
Hospitality (Lodging)	0.0023	0.0007	0.0016	0.0045
Commercial Offices (Standard)	0.0096	0.0029	0.0067	0.0192
Commercial Offices (Large High Rise)	0.0091	0.0027	0.0064	0.0182
Corporate Offices	0.0054	0.0016	0.0038	0.0107
Medical Offices	0.0085	0.0026	0.0060	0.0171

**4. Total Student Generation Impact**

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

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

Commercial/Industrial Category	Elementary School Impact	Middle School Impact	High School Impact	Total Student Generation Impact
Banks	0.1655	0.0506	0.0919	0.3079
Community Shopping Center	0.0899	0.0274	0.0499	0.1672
Neighborhood Shopping Center	0.1639	0.0501	0.0910	0.3050
Industrial Business Parks	0.2059	0.0629	0.1143	0.3832
Industrial Parks/ Warehousing/Manufacturing	0.0789	0.0241	0.0438	0.1468
Rental Self-Storage	0.0037	0.0011	0.0021	0.0070
Research & Development	0.1781	0.0544	0.0990	0.3315
Hospitality (Lodging)	0.0664	0.0203	0.0369	0.1235
Commercial Offices (Standard)	0.2805	0.0857	0.1558	0.5220
Commercial Offices (Large High Rise)	0.2661	0.0813	0.1479	0.4953
Corporate Offices	0.1573	0.0480	0.0874	0.2926
Medical Offices	0.2498	0.0764	0.1388	0.4650

## C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

### 1. Cost Impact

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

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

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	High School Cost Impact	Total Cost Impact
Banks	\$14,317	\$4,378	\$4,128	\$22,824
Community Shopping Center	\$7,777	\$2,373	\$2,245	\$12,394
Neighborhood Shopping Center	\$14,183	\$4,334	\$4,090	\$22,607
Industrial Business Parks	\$17,820	\$5,444	\$5,138	\$28,402
Industrial Parks/ Warehousing/Manufacturing	\$6,827	\$2,086	\$1,968	\$10,881
Rental Self-Storage	\$323	\$99	\$94	\$515
Research & Development	\$15,410	\$4,710	\$4,447	\$24,567
Hospitality (Lodging)	\$5,743	\$1,755	\$1,658	\$9,155
Commercial Offices (Standard)	\$24,271	\$7,414	\$7,002	\$38,687
Commercial Offices (Large High Rise)	\$23,026	\$7,038	\$6,645	\$36,708
Corporate Offices	\$13,609	\$4,155	\$3,926	\$21,690
Medical Offices	\$21,619	\$6,608	\$6,236	\$34,463

### 2. Residential Fee Offsets

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

is mitigated by the Applicable Residential School Fees, this amount has been calculated and deducted from the school facilities impact costs calculated in Table 16.

The residential fee offsets are first calculated by using the Applicable Residential School Fee of \$5.38 per square foot and multiplying that amount by the weighted average square footage of an unmitigated residential unit in the School District, which is 1,589 square feet. This calculation provides the average residential revenues from an unmitigated residential unit of \$8,549 (1,589 x \$5.38) (“Unmitigated Unit Revenues”). For a residential unit within a mitigated project area, the average mitigation amount is estimated at \$17,000 (“Mitigated Unit Revenues”). Applying a weighted average using the proportionate number of Unmitigated Projected Units and Mitigated Projected Units as shown in Table 2 multiplied by the respective Unmitigated Unit Revenues and Mitigated Unit Revenues results in a weighted average revenue per residential unit equal to \$11,703. The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 12, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development (“Residential Fee Offset”). This computation is shown in Table 17.

**TABLE 17**  
**Residential Fee Offsets**

<b>Commercial/Industrial Category</b>	<b>School District Households per 1,000 Square Feet Com./Ind.</b>	<b>Residential Fee Offset per Unit</b>	<b>Residential Fee Offset per 1,000 Square Feet Com./Ind.</b>
Banks	1.1917	\$11,703	\$13,947
Community Shopping Center	0.6474	\$11,703	\$7,576
Neighborhood Shopping Center	1.1804	\$11,703	\$13,814
Industrial Business Parks	1.4829	\$11,703	\$17,354
Industrial Parks/ Warehousing/Manufacturing	0.5683	\$11,703	\$6,651
Rental Self-Storage	0.0271	\$11,703	\$317
Research & Development	1.2826	\$11,703	\$15,011
Hospitality (Lodging)	0.4777	\$11,703	\$5,590
Commercial Offices (Standard)	2.0203	\$11,703	\$23,644
Commercial Offices (Large High Rise)	1.9168	\$11,703	\$22,432
Corporate Offices	1.1325	\$11,703	\$13,253
Medical Offices	1.7992	\$11,703	\$21,056

1. Net School Facilities Costs

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

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

Commercial/Industrial Category	Total School Facilities Costs	Residential Fee Offset	Net School Facilities Costs
Banks	\$22,824	\$13,947	\$8,877
Community Shopping Center	\$12,394	\$7,576	\$4,818
Neighborhood Shopping Center	\$22,607	\$13,814	\$8,792
Industrial Business Parks	\$28,402	\$17,354	\$11,047
Industrial Parks/ Warehousing/Manufacturing	\$10,881	\$6,651	\$4,230
Rental Self-Storage	\$515	\$317	\$198
Research & Development	\$24,567	\$15,011	\$9,557
Hospitality (Lodging)	\$9,155	\$5,590	\$3,565
Commercial Offices (Standard)	\$38,687	\$23,644	\$15,043
Commercial Offices (Large High Rise)	\$36,708	\$22,432	\$14,277
Corporate Offices	\$21,690	\$13,253	\$8,437
Medical Offices	\$34,463	\$21,056	\$13,408

The Net School Facilities Costs determined in Table 18 were then divided by 1,000<sup>12</sup> to provide the cost impact on a square foot basis. These cost impacts are listed in Table 19.

<sup>12</sup> The Employee Generation Rates derived from the SANDAG Traffic Study are estimated per 1,000 square feet of development.

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

<b>Commercial/Industrial Category</b>	<b>Net School Facilities Cost Impacts</b>
Banks	\$8.88
Community Shopping Center	\$4.82
Neighborhood Shopping Center	\$8.79
Industrial Business Parks	\$11.05
Industrial Parks/ Warehousing/Manufacturing	\$4.23
Rental Self-Storage	\$0.20
Research & Development	\$9.56
Hospitality (Lodging)	\$3.56
Commercial Offices (Standard)	\$15.04
Commercial Offices (Large High Rise)	\$14.28
Corporate Offices	\$8.44
Medical Offices	\$13.41

The net cost impacts shown in Table 19 are equal to or exceed the maximum authorized statutory school fee for commercial/industrial development of \$0.87 per square foot, except for the category of Rental Self-Storage. Therefore, the School District is justified in levying school fees on commercial/industrial in amount up to but not exceeding the maximum authorized statutory fee, or the net cost impacts determined for the Rental Self-Storage category.

**D. COMMERCIAL/INDUSTRIAL DEVELOPMENT NOT IN PRESCRIBED CATEGORIES**

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

**E. AGE-RESTRICTED (SENIOR) HOUSING**

The School District must exercise discretion in determining whether a particular project qualifies as “senior citizen housing” for the purpose of imposing developer fees. (See California Ranch Homes Development Co. v. San Jacinto Unified School Dist. (1993) 17 Cal.App.4<sup>th</sup> 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects at the current commercial/industrial rate of \$0.87 per square foot as justified herein. The School District will require proof that such senior units are indeed restricted to seniors (i.e. a copy of the recorded CC&Rs or deed(s)) and reserves the right to revoke a Certificate of Compliance and/or require payment of difference of the amount per square foot paid to the then current

amount of School Fees being levied on residential development per square foot should such CC&Rs or deed(s) be modified to allow students to reside in such the housing units. If there is any uncertainty as to whether a project qualifies as senior citizen housing or will, in fact, remain senior citizen housing beyond initial approval, the School District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial School Fee rate. Such cooperation could take the form of an agreement by the developer to include a restriction in the recorded CC&Rs conditioning subsequent changes in residency requirements on the owner's payment of applicable developer fees, and to notify the School District of changes in residency requirements and/or to provide current residency data upon School District's request.

## SECTION V. REDEVELOPMENT

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

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

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

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

## SECTION VI. GOVERNMENT CODE SECTION 66000

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

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

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

### Purpose of the School Fee

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

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

## Identify the Use of the School Fee

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

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

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

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

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

The imposition of the Applicable Residential School Fee of \$5.38 per square foot of residential development is justified as the fee is equal to or below the per square foot cost impacts to provide adequate school facilities required as a result of such new residential development.

Similarly, the imposition of the Applicable Com/Ind. School Fees of \$0.87 per square foot of commercial/industrial development is justified as the fee is equal to or below the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development, except for Rental Self-Storage where a School Fee of \$0.20 per square foot is justified.

## Accounting Procedures for the Fees

The School District will deposit, invest, and expend the school fees imposed and collected on residential and commercial/industrial development in accordance with the provision of Government Code Section 66006.

## APPENDIX A

### COMMERCIAL/INDUSTRIAL DEVELOPMENT DESCRIPTIONS

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

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

# APPENDIX B FACILITIES CAPACITY UPDATE

**TABLE B-1  
Classroom Inventory by Type**

School Level	Portable Classrooms	Permanent Classrooms	Total Classrooms
Elementary School (TK-6) <sup>1</sup>	122	692	814
Junior High School (7-8) <sup>1</sup>	30	210	240
High School (9-12)	46	421	467
<b>Total</b>	<b>198</b>	<b>1,323</b>	<b>1,521</b>

1 Classroom inventory for TK-8 school sites is allocated between the TK-6 and 7-8 grade categories by the proportionate number of student enrollments enrolled in those grades as of the October 2025 enrollment.

**TABLE B-2  
Classroom Capacity Determination<sup>1</sup>**

Description	PreK-6	7-8	9-12	Total
I. Total Classroom Inventory	814	240	467	1,521
II. Permanent Classrooms	692	210	421	1,323
III. Portable Classrooms	122	30	46	198
IV. 25% of Permanent Classrooms	204	50	77	331
V. Adjustment (III. Minus IV.)	-	-	-	-
IV. Total (I. minus V.)	814	240	467	1,521
<b>Building Capacity<sup>2</sup></b>	<b>20,350</b>	<b>6,480</b>	<b>12,609</b>	<b>39,439</b>

1 The capacity analysis was determined in accordance with Education Code Section 17071.10.

2 School capacities are determined based on loading factors of 25 pupils per classroom for grades PreK through 6, and 27 pupils per classroom for grades 7 through 12.

APPENDIX C  
ENROLLMENT SUMMARY

IRVINE UNIFIED SCHOOL DISTRICT  
2025/2026 ENROLLMENT  
APPENDIX C

School Name	Elementary School							Junior High		High School				Total
	TK/K	1	2	3	4	5	6	7	8	9	10	11	12	
Alderwood Elementary School	140	107	104	107	125	143	137	5	-	-	-	-	-	868
Beacon Park (TK-8)	121	93	87	103	135	134	150	142	135	100	-	-	-	1,200
Bonita Canyon Elementary School	37	43	43	62	58	55	60	10	-	-	-	-	-	368
Brywood Elementary School	64	45	55	64	79	70	80	70	-	-	-	-	-	527
Cadence Park (TK-8)	122	96	94	113	122	119	114	126	114	83	-	1	-	1,104
Canyon View Elementary School	109	81	107	119	124	131	151	105	-	-	-	-	-	927
College Park Elementary School	69	52	59	54	68	77	55	68	-	-	-	-	-	502
Creekside High School	-	-	-	-	-	-	-	-	-	-	2	1	2	5
Culverdale Elementary School	137	164	160	160	181	182	184	161	-	-	-	-	-	1,329
Cypress Village Elementary School	190	104	125	144	145	147	168	132	-	-	-	-	-	1,155
Deerfield Elementary School	96	63	63	81	67	100	73	77	-	-	-	-	-	620
Eastshore Elementary School	78	59	61	65	85	73	77	60	-	-	-	-	-	558
Eastwood Elementary School	79	72	72	72	89	108	104	59	-	-	-	-	-	655
Greentree Elementary School	66	49	42	64	64	72	58	75	-	-	-	-	-	490
Irvine High School	-	-	-	-	-	-	-	-	-	90	529	489	461	1,569
IVA Elementary	1	4	-	4	2	-	1	-	-	-	-	-	-	12
Jeffrey Trail Middle School	-	-	-	-	-	-	-	121	574	390	1	-	-	1,086
Lakeside Middle School	-	-	-	-	-	-	-	61	413	301	-	-	-	775
Loma Ridge Elementary School	137	106	107	129	134	125	121	82	1	-	-	-	-	941
Meadow Park Elementary School	85	56	81	73	81	96	94	63	-	-	-	-	-	629
Northwood Elementary School	84	71	59	82	79	77	81	81	-	-	-	-	-	614
Northwood High School	-	-	-	-	-	-	-	-	3	557	542	566	547	2,215
Oak Creek Elementary School	175	119	113	147	148	135	155	107	-	-	-	-	-	1,099
Plaza Vista (TK-8)	103	93	82	102	77	99	81	100	4	-	-	-	-	741
Portola High School	-	-	-	-	-	-	-	-	1	178	771	700	691	2,342
Portola Springs Elementary School	128	98	133	128	129	142	130	123	-	-	-	-	-	1,011
Rancho San Joaquin Middle School	-	-	-	-	-	-	1	448	533	371	-	-	-	1,353
San Joaquin High School	-	-	-	-	-	-	-	-	-	2	1	1	3	7
Santiago Hills Elementary School	51	34	55	59	53	69	55	42	-	-	-	-	-	418
Sierra Vista Middle School	-	-	-	-	-	-	1	129	640	49	-	-	-	819
Solis Park (TK-8)	146	112	111	100	105	124	127	135	134	89	-	-	-	1,183
South Lake Middle School	-	-	-	-	-	-	1	70	341	273	-	-	-	685
Springbrook Elementary School	66	36	49	53	50	50	70	55	-	-	-	-	-	429
Stone Creek Elementary School	79	53	55	49	74	61	79	76	-	-	-	-	-	526
Stonegate Elementary School	148	116	146	176	179	182	188	142	-	-	-	-	-	1,277
Turtle Rock Elementary School	147	111	110	127	156	172	151	18	-	-	-	-	-	992
University High School	-	-	-	-	-	-	-	-	-	191	591	596	544	1,922
University Park Elementary School	140	70	68	92	81	90	100	14	-	-	-	-	-	655
Venado Middle School	-	-	-	-	-	-	-	38	232	209	-	-	-	479
Vista Verde (TK-8)	42	38	45	50	51	59	58	41	-	51	-	-	-	384
Westpark Elementary School	108	36	21	18	23	17	16	2	-	-	-	-	-	241
Woodbridge High School	-	-	-	-	-	-	-	-	1	100	571	489	534	1,695
Woodbury Elementary School	170	148	130	160	145	196	203	147	-	-	-	-	-	1,299
<b>Total</b>	<b>3,118</b>	<b>2,329</b>	<b>2,437</b>	<b>2,757</b>	<b>2,909</b>	<b>3,105</b>	<b>3,124</b>	<b>3,185</b>	<b>3,126</b>	<b>2,983</b>	<b>3,008</b>	<b>2,843</b>	<b>2,782</b>	<b>37,706</b>
<b>Total By School Level</b>							<b>19,779</b>		<b>6,311</b>				<b>11,616</b>	<b>37,706</b>

Source: School District; School of Residence

## APPENDIX D STUDENT GENERATION RATES

**TABLE D-1  
Student Generation Rates**

School Level	SFD Units	SFA Units	MF Units
Elementary School (PreK-6)	0.1614	0.3492	0.1081
Middle School (7-8)	0.0593	0.1064	0.0319
High School (9-12)	0.1167	0.1927	0.0559
<b>Total</b>	<b>0.3374</b>	<b>0.6483</b>	<b>0.1959</b>

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

School Level	No. of Students Matched	Total Units <sup>1</sup>	Student Generation Rate
Elementary School (PreK-6)	6,525	40,429	0.1614
Middle School (7-8)	2,399	40,429	0.0593
High School (9-12)	4,719	40,429	0.1167
<b>Total</b>	<b>13,643</b>	<b>N/A</b>	<b>0.3374</b>

**TABLE D-3  
Single Family Attached (SFA) Student Generation Rates**

School Level	No. of Students Matched	Total Units <sup>1</sup>	Student Generation Rate
Elementary School (PreK-6)	7,522	21,541	0.3492
Middle School (7-8)	2,291	21,541	0.1064
High School (9-12)	4,150	21,541	0.1927
<b>Total</b>	<b>13,963</b>	<b>N/A</b>	<b>0.6483</b>

**TABLE D-4**  
**Multi-Family (MF) Student Generation Rates**

School Level	No. of Students Matched	Total Units <sup>1</sup>	Student Generation Rate
Elementary School (PreK-6)	4,455	41,203	0.1081
Middle School (7-8)	1,313	41,203	0.0319
High School (9-12)	2,302	41,203	0.0559
<b>Total</b>	<b>8,070</b>	<b>N/A</b>	<b>0.1959</b>

<sup>1</sup> Obtained from the U.S. Census Bureau's 2024 American Community Survey 5-Year Estimates

**TABLE D-5**  
**Allocation of Net Projected Units by Residential Category**

Residential Category	Unmitigated Projected Units	Percentage Allocation
SFD	936	10.33%
SFA	768	8.48%
MF	7,355	81.19%
<b>Total</b>	<b>9,059</b>	<b>100.00%</b>

The Blended Student Generation Rates were determined by applying the percentage allocations, in Table D-5 by the Student Generation Rates shown in Table D-1, the results of which are shown in Table D-6.

**TABLE D-6**  
**Blended Student Generation Rates**

School Level	Blended Student Generation Rate
Elementary School (PreK-6)	0.1341
Middle School (7-8)	0.0410
High School (9-12)	0.0738
<b>Total</b>	<b>0.2489</b>