

# SDFA

## SPECIAL DISTRICT FINANCING & ADMINISTRATION

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### Etiwanda School District

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## SCHOOL FACILITIES NEEDS ANALYSIS

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(Alternative School Fees as Provided for in Government Code Section 65995)

APRIL 2020

PREPARED FOR:  
**Etiwanda School District**  
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## EXECUTIVE SUMMARY

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On November 3, 1998, California voters approved Proposition 1A, the Class Size Reduction Kindergarten-University Public Education Facilities Bond Act of 1998. Prior to the passage of Proposition 1A, school districts relied on statutory school fees established by Assembly Bill 2926 (“School Fee Legislation”) which was adopted in 1986, as well as judicial authority (i.e., Mira-Hart-Murrieta court decisions) to mitigate the impacts of new residential development. In a post Proposition 1A environment, the statutory fees provided for in the School Fee Legislation remains in effect and any mitigation requirements or conditions of approval not memorialized in a mitigation agreement, after January 1, 2000 were replaced by Alternative Fees – sometimes referred to as Level II and Level III Fees. The statutory fee for residential development is referred to in these circumstances as the Level I Fee (i.e., currently \$4.08 per square foot for unified school districts).

The purpose of a School Facilities Needs Analysis (“SFNA”) is to quantify, for the next five-year period, the impacts of new residential development on the Etiwanda School District’s (“District” or “ESD”) school facilities, and to calculate the permissible Level II and Level III Fees to be collected from such new residential development. Using a prescribed statutory methodology, the SFNA sets forth the Level II and Level III Fees using a state-mandated “per pupil” grant amount and a limited sampling for determining student generation. This methodology does not provide for funding of interim facilities or central administration and support. Because of the prescribed statutory methodology, the SFNA does not necessarily identify the true impact of new residential development on school facilities or the actual cost to provide the necessary school facilities.

In recognition of the impact on school facilities created by new development, the District and the development community previously have entered into various mitigation agreements in order to ensure the timely construction of school facilities to house students from new residential development (“Mitigated Development”). The primary financing mechanism authorized in these mitigation agreements is the formation of a community facilities district (“CFD”) pursuant to the Mello-Ross Community Facilities District Act of 1982. These Mitigated Developments have been excluded from the projections contained within this SFNA, as they are already providing funding and support to the District’s school facilities program through established CFDs.

This SFNA was prepared in compliance with Government Code Section 65995 and substantiates the eligibility to impose, and the calculation of, a Level II Fee of \$3.09 per square foot of new residential construction. A corresponding Level III Fee of \$6.19 per square foot of new residential construction is also identified. Once adopted, these Alternative Fees are immediately effective for one (1) year and must be substantiated and adopted on a yearly basis.

Section

**One**

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## **Introduction**

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This Section of the SFNA discusses the various levels of school fees provided for in current legislation and sets forth the purpose of the SFNA. Also included in this Section is a synopsis of the District’s current student enrollment and current school facilities capacity.

### **Proposition 1A and Senate Bill 50**

The approval of Proposition 1A activated the provisions of Senate Bill 50 (“SB-50”), including the Leroy F. Greene School Facilities Act of 1998. This new legislation, known as the School Facilities Program, establishes a state program to provide per pupil funding for new construction and modernization of existing school facilities. The School Facilities Program requires the State to provide an estimated 50% of the funds required for new school projects matched by 50% funding from local school district funds. Although questions have been raised regarding the adequacy of the state grant amount to fund 50% of the cost of new construction, the intent is that the state grant together with the payment of either statutory school fees or Alternative School Fees, both discussed below, will fund the necessary school facilities. The “per pupil” funding amount provided for by SB-50 does not include any state funding for interim facilities or central administration and support facilities.

### **Authorized School Fees**

Prior to the passage of Proposition 1A many school districts relied on the statutory fees provided in Assembly Bill 2926 which was adopted in 1986, as well as judicial authority (i.e., Mira-Hart-Murrieta court decisions) to mitigate the impacts of new residential development. The previously authorized statutory fees in the School Fee Legislation are now referred to as Level I Fees and with the enactment of the Leroy F. Green School Facilities Act, for eligible school districts, Alternative Fees (Level II) are now authorized to be collected.

### **STATUTORY SCHOOL FEES (LEVEL I FEES)**

Under SB-50 the new program, Statutory School Fees collected pursuant to Education Code Section 17620 and Government Code Section 65995, also referred to as Level I Fees, remain in effect. Currently, for unified school districts (K12), they are \$4.08 per square foot of new residential construction and \$0.66 per square foot of new commercial and industrial construction. These fees were last adopted by the State Allocation Board (“SAB”) at its January 22, 2020 meeting and may be increased every two years thereafter according to an inflation adjustment. This SFNA does not include an analysis of the Level I Fees. With respect to commercial development, a justification of the Level I Fee amount is provided for in the

Developer Fee Justification Study, which was previously considered and approved for adoption by the District on June 20, 2018.

### **ALTERNATIVE NO. 2 FEE (LEVEL II FEE)**

Level II Fees are calculated pursuant to Government Code Section 65995.5(c). The formula for calculating the Level II fee can be generally described as the number of unhoused students identified in the SFNA, multiplied by the per pupil grant amount, plus 50% of the sum of site acquisition and development costs, less surplus property or proceeds thereon if any, less local funds dedicated for facilities construction, divided by the projected total square footage of residential units anticipated to be constructed during the next five years.

The requirements to levy the Level II Fee are generally as follows:

- The District has been deemed eligible by the State to receive State Funding.
- The District satisfies two of the four statutory requirements set forth in Government Code Section 65995.5(b)(3).
- The school district has adopted the Level II Fee pursuant to Government Code Section 65995.5.

### **ALTERNATIVE NO. 3 FEE (LEVEL III FEE)**

Level III Fees are calculated pursuant to Government Code Section 65995.7. The formula for calculating the Level III Fee can generally be described as being equal to twice the Level II Fee, except that any reduction in the Level II Fee that is attributable to available local funds dedicated by the District to provide school facilities to accommodate students generated from new growth, is not counted twice (i.e., the Level III Fee will be equal to at least twice the Level II Fee).

The requirements to levy the Level III Fee are generally as follows:

State Funding is not available per Government Code Section 65995.7(a).

The District has adopted the Alternative Level III Fee pursuant to Government Code Section 65995.7.

### **Purpose and Methodology of the School Facilities Needs Analysis**

The purpose of the SFNA is to quantify the impacts of new development on the District's school facilities using the statutorily prescribed methodology. This impact is derived from District student generation rates based upon the last five years of development, development projections for the ensuing five-year period, school facility site acquisition and development costs as well as the per pupil grant amounts as set forth in SB-50.

Specifically, to determine the applicable Alternative Fees (Level II and Level III), the SFNA requires that the following actions be performed:

- Determine eligibility to levy Alternative Fees.
- Project student generation from new development expected to occur in the next five years.
- Determine the District's current student capacity.
- Project the number of dwelling units to be constructed within the next five years.
- Determine the number of unhoused students that will be generated.
- Determine the New Construction Grant Amount.
- Reduce the New Construction Grant Amount by any available Local Funds.
- Identify the average square footage of new dwelling units to be constructed in the next five years.
- Determine the Level II Fee Amount.
- Determine the Level III Fee Amount.

Unlike a fee justification report, which seeks to identify the true and actual impacts on school facilities resulting from new development, the SFNA may only quantify a portion of the impact from new residential development over a five-year period. This failure to identify the full impact of new development may occur because the prescribed methodology for performing the SFNA requires using state mandated "per pupil" costs, a limited sampling for determining student generation rates and does not provide for funding of interim facilities or central administration and support.

### **Synopsis of District Growth & Student Capacity**

The Etiwanda School District was created over thirteen decades ago in 1883, but has witnessed significant growth most particularly in the last twenty years. Indeed, the last two decades has seen student enrollment grow at an incredible rate as a result of rapid development in the area. During the last ten years, the District has experienced an increase in enrollment of over ten percent (10%). While the District is expected to be largely developed in the next ten to fifteen years, based upon current population and housing estimates by the Southern California Association of Governments (SCAG), one can expect additional infill development to continue into the foreseeable future.

Specifically, as new residential development within the boundaries of the District is slowing, the District expects that additional residential development will continue to occur, both in the northern and eastern portions of the District. Several infill projects are currently under construction and a number of additional development projects within the jurisdictional boundaries of the ESD are expected and that in-fill developments will continue during the next five years.

**CURRENT ENROLLMENT**

According to California Student Information Systems (“CSIS”) enrollment figures total, aggregate student enrollment is over 14,000 students. For purposes of calculating current enrollment under the School Facilities Program the District relies on enrollment computations as identified in its 2019 CSIS Data. A summary of the enrollment figures identified therein is shown in the CSIS Enrollment worksheet, attached as Appendix “A”.

According to current computations as identified in Appendix “A”, the 2019/20 enrollment, including special day pupils totaled 14,033 elementary and middle school students. The following table summarizes the 2019/20 enrollment:

| <i>Table 1</i>  |                   |               |        |
|---|-------------------|---------------|--------|
| Fiscal Year 2019/20 Student Enrollment                    |                   |               |        |
| Enrollment Classification                                 | Elementary School | Middle School | Total  |
| Regularly Enrolled & Non-Severe SDC Pupils <sup>(1)</sup> | 9,052             | 4,981         | 14,033 |

(1) Excludes pre-school pupils.

**CURRENT CAPACITY**

The District’s school facility capacity is determined in accordance with the Leroy F. Greene School Facilities Act of 1998 as set forth on the most recent SAB Form 50-02 (Existing Building Capacity). School facilities capacity identified on this form has been supplemented by additional capacity provided by both state and local funding. As identified in prior grant allocations from the state, these additional seats are located at C.L. Solorio, John L. Golden, Grapeland, Etiwanda Colony and Perdue Elementary schools and Heritage and Day Creek Intermediate School as well as from the addition of relocatable classrooms installed at Terra Vista Elementary, DW Long Elementary, Etiwanda Intermediate and Summit Intermediate. Additional capacity has also been added by the construction of Falcon Ridge Elementary, a locally funded school as well as additional locally funded classrooms constructed at several elementary sites during the past five years. Utilizing these figures the District currently has permanent and relocatable school facilities sufficient to house 8,475 elementary school students (grades K-5), and 4,055 middle school students grades (6-8) or a total of 12,530 students (see Appendix “B”).

A comparison of current and projected student enrollment to current capacity demonstrates that the District is impacted at both the elementary and middle school levels and lacks excess capacity to accommodate students from new residential development. Thus, as the District’s current facilities at both the elementary and middle school levels are inadequate to house all of its currently enrolled students as well as any future students to be produced within Mitigated Developments during the next five years, additional facilities must be constructed to provide capacity for students that will be generated from new development.



In recognition of the impact of new development on school facilities, during the past thirty-two years the District and the development community have entered into various mitigation agreements in order to ensure the timely construction of school facilities to house students from new Mitigated Developments. The primary financing mechanism authorized in the mitigation agreements is the formation of CFDs. The District can then issue bonds to construct school facilities with repayment of the bonds being accomplished through the levy of a special tax on properties within the CFDs. These developments, which are subject to the special tax, are considered Mitigated Developments as they have provided adequate funding and support to the ESD facilities program since 1987, the first year that an ESD CFD was taxed. Nevertheless, increased student generation rates within existing residential developments, as well as new residential construction for which a mitigation agreement does not exist continues to cause the District to operate with inadequate and over-crowded school facilities.

Section

**Two**

## Determination of Eligibility to Levy Alternative Fees

Government Code Section 65995.5(b)(1) requires that the District makes a timely application to the SAB and is deemed eligible for new construction funding. On December 17, 1998, the Board of Trustees of ESD previously adopted the required resolution requesting eligibility determination by the SAB. This resolution stated the District’s desire to apply for funding under the new School Facilities Program.

Initial eligibility for state funds was established in 1999 based on the District’s first application for eligibility, also submitted in 1999. In connection with its efforts to receive state funding for new school construction projects, the District recently computed eligibility. To determine this eligibility the District updated its 5-year enrollment projections and compared it to its current facilities capacity.

### Satisfaction of Statutory Requirements

The District must also satisfy two of the four statutory requirements set forth in Government Code Section 65995.5(b)(3). The District satisfies two of the four statutory requirements as demonstrated below in Table 2.

| <i>Table 2<br/>Eligibility Requirements</i> |   |
|---|---|
| Apply                                       | Description of Eligibility Criteria   |
|   | Multi Track Year Round Education (MTYRE) Requirement.   |
| X   | A local bond measure on the ballot in the past 4 years, which received at least 50% plus 1 of the votes.  |
| X   | The district has issued debt or incurred obligations subsequent to November 3, 1998 for capital outlay equal to at least 30% of local bonding capacity. |
|   | At least 20% of teaching stations per Education Code Section 17071.25 within the district are relocatable classrooms.                                   |

On November 8, 2016 the District held a successful general obligation bond election in which over 65% of the votes cast for the measure were in support of issuing up to \$137 million in bonds in order to repair and upgrade school facilities.

Since 1991 the district has issued over \$85 million in land-secured debt to fund a number of public projects of which almost \$67 million was issued to construct school facilities to serve the student population generated from homes constructed within various community facilities districts.

The District has outstanding debt or incurred obligations for capital outlay in the form of special tax bonds and general obligation bonds equal to 47.45% of local bonding capacity (Special Tax Bonds are not an obligation of the issuer, as noted in footnote 3 of Table 3). The following table summarizes the percentage of local bonding capacity attributable to the special tax bonds currently outstanding.

| <i>Table 3<br/>Calculation of Percentage of Local Bonding Capacity Outstanding</i> |                                   |  |
|--|-----------------------------------|--|
| Bonding Capacity Component   | Assessed Value & Outstanding Debt | Assessed Value & Outstanding Debt Totals |
| Assessed Value 2019-20 <sup>(1)</sup>  |                                   |  |
| Locally Assessed Secured Roll Values   | \$13,202,177,708                  |  |
| State Assessed Unitary & Operating Non-unitary Values                              | 506,444                           |  |
| Local Unsecured Roll Values  | <u>279,706,511</u>                |  |
| Assessed Value for all Taxable Property  |                                   | \$13,482,390,663                         |
| Bonding Capacity Percentage  |                                   | 1.25%                                    |
| District Bonding Capacity  |                                   | \$168,529,883                            |
| Bonds Outstanding as of February 2, 2019:  |                                   |  |
| Series 2017A General Obligation Bonds (2016 Election) <sup>(2)</sup>               | \$40,698,005                      |  |
| Series 2016 PFA Authority Bond Issue:  |                                   |  |
| CFD #4   | \$1,980,000                       |  |
| CFD #7   | \$8,015,000                       |  |
| CFD #8   | \$4,380,000                       |  |
| Rancho Etiwanda CFD <sup>(3)</sup>   | \$3,494,816                       |  |
| Silver Ridge CFD <sup>(3)</sup>  | \$1,513,210                       |  |
| 2016 PFA Special Tax Refunding Bonds– Coyote Canyon, IA2 <sup>(3)</sup>            | \$5,059,710                       |  |
| 2015 Special Tax Refunding Bonds – Henderson Creek CFD 2004-2 <sup>(3)</sup>       | \$2,869,053                       |  |
| 2016 Special Tax Refunding Bonds – Victoria Gardens CFD 2007-1 <sup>(3)</sup>      | \$2,242,909                       |  |
| 2015 PFA Special Tax Refunding Bonds– Coyote Canyon, IA1 <sup>(3)</sup>            | \$2,461,779                       |  |
| 2015 Special Tax Refunding Bonds – CFD #9  | \$7,260,000                       |  |
| Certificates of Participation  | \$0                               |  |
| General Obligation Bonds   | <u>\$0</u>                        |  |
| Total: Outstanding Debt  |                                   | \$79,974,482                             |
| Percent of Local Bonding Capacity Outstanding <sup>(4)</sup>                       |                                   | 47.45%                                   |

- (1) As identified by the County of San Bernardino, Office of the Auditor-Controller on its PI 163 report, dated 08/29/19; the values shown include assessed value within the ESD that lie within the boundaries of two former redevelopment areas.
- (2) Includes accreted interest through June 30, 2019 on outstanding Capital Appreciation Bonds.
- (3) Represents a pro rata share of the outstanding bonds (A portion of bond proceeds funded non-school facilities).
- (4) Special Taxes used to fund school facilities are counted for the purpose of calculating whether the District has met the debt percentage requirement according to Government Code Section 65995.5(C)(ii). Special Taxes are not counted against local bonding capacity since the General Fund of the District does not secure them.

Section

**Three**

**Calculation of the Alternative No. 2 Fee (Level II)**

The previous Section established that ESD is eligible to levy the Alternative No. 2 Fee or Level II Fee. This Section incorporates the methodology previously summarized to determine the amount of the applicable Level II Fee.

**Projected Enrollment from New Homes Developed in the Next Five Years**

In order to project the number of students expected to be generated from new residential development within the next five years, the expected number of homes to be developed is multiplied by a student generation rate (“SGR”). The SGR is expressed as a fractional number indicating the number of students anticipated to be generated from each new home.

**COMPUTATION OF STUDENT GENERATION RATES**

Government Code Section 65995.6(a) prescribes the methodology for calculating the historical SGRs of new residential units constructed during the previous five years that are of a similar type of unit to those anticipated to be constructed. Dwelling unit types to be considered include single-family detached (“SFD”), single-family attached (“SFA”) (e.g., condo, townhouse) and multi-family or apartment units (“MFA”). Using development information based on building permits issued within the District during the past five years and property data obtained from the County of San Bernardino, SDFA has determined the District’s student generation rates by cross-matching building permit and County property data to the District’s enrollment data. A summary of these SGRs and the projects developed within the past five years upon which the SGRs are based is contained in Appendix “C”. The resulting generation rates for SFDs, SFAs and MFAs are reflected in Table 4.

| Housing Type                 | Elementary (K-5) | Middle (6- 8) | Total  |
|------------------------------|------------------|---------------|--------|
| SFD – Single Family Detached | 0.3025           | 0.1246        | 0.4271 |
| SFA – Single Family Attached | 0.0833           | 0.0476        | 0.1309 |
| MFA – Apartment Units        | N/A              | N/A           | N/A    |

**ESTIMATION OF NEW STUDENTS**

To determine the number of students expected to be generated from new development, the SGRs shown above are multiplied by the expected number of dwelling units for each product

type to be constructed during the next five years. For the area lying within the boundaries of the District, these new dwelling units will largely be focused in the northern and eastern parts of the District, but also supplemented with infill development. Several master plan and non-master planned communities within these areas are currently located within CFDs. Because these developments have already secured mitigation to ensure the timely construction of school facilities to house students generated from these developments they are deemed Mitigated Developments and are excluded from the payment of Alternative Fees. As such, the SFNA only considers the impacts of residential projects that have currently not mitigated the impacts resulting from their development (“Unmitigated Development”).

Based on publicly available information obtained by the District and additional information provided to the District a five-year development projection was prepared. This information was provided to the planning departments of Fontana and Rancho Cucamonga in order to confirm the reasonableness of the development projection and based on the City reviews the projection was revised to incorporate input provided by the planning departments. A summary of this information is contained in Appendix “D” and is summarized for each City in the following tables.

**City of Fontana**

The following table shows the estimated number of SFDs, SFAs and MFAs to be constructed by 2024 within currently Unmitigated Developments located within the City of Fontana.

| <i>Table 5</i>  |                |                |                      |
|---|----------------|----------------|----------------------|
| <i>City of Fontana Projected Development by 2024 (Unmitigated Developments)</i> |                |                |                      |
| Estimated SFDs  | Estimated SFAs | Estimated MFAs | Total Dwelling Units |
| 100   | 0              | 0              | 100                  |

(1) Undeveloped dwelling unit totals may include some residential units for which a building permit was issued after January 1, 2019 and which the District believes were not occupied as of October 2, 2019 (CSIS Information Day) in order to yield any potential students. For the purpose of this report such dwelling units are considered future development.

This estimate was primarily derived from planning documents available from the Planning Department of the City of Fontana. However, as noted in the footnote to Table 5, the District’s estimate may also incorporate into its estimate of future dwelling units those units within Unmitigated Developments that had been issued a permit subsequent to January 1, 2019 as undeveloped dwelling units, since it is unlikely that those units were generating students as of the CSIS enrollment date. Based on the recent approval of the Westgate Specific Plan, the District believes that building permits to be issued for new residential construction during the next five years will exceed the total number of undeveloped dwelling units (both Mitigated and Unmitigated) currently approved for development. While it is possible that not all of the undeveloped properties within the currently approved Tentative Tract Maps will be

constructed by 2024, it is likely that an even greater number of dwelling units located within currently unapproved project areas will be constructed within the next five years.

**City of Rancho Cucamonga**

The following table shows the expected number of SFDs, SFAs and MFAs to be constructed by 2024 within currently Unmitigated Developments located within the City of Rancho Cucamonga.

| <i>Table 6<br/>City of Rancho Cucamonga Projected Development by 2024 (Unmitigated Developments)</i> |                |                |                      |
|--|----------------|----------------|----------------------|
| Estimated SFDs   | Estimated SFAs | Estimated MFAs | Total Dwelling Units |
| 50   | 0              | 0              | 50                   |

As previously noted, the District’s development projection was reviewed by the planning department of the City of Rancho Cucamonga for its reasonableness.

**Cities of Fontana and Rancho Cucamonga (Aggregate Development)**

Combining the estimated projections for the cities of Fontana and Rancho Cucamonga, it is anticipated that a total of 150 dwelling units within Unmitigated Developments will be constructed during the next five-year period. Of this number it is anticipated that approximately 150 dwelling units will be represented by SFDs; 0 dwelling units will consist of SFAs (e.g., condominiums, town homes, duplexes) and 0 MFAs will be produced. A summary of these projections is shown in Table 7.

| <i>Table 7<br/>City of Fontana &amp; City of Rancho Cucamonga<br/>Five-Year Projection of Unmitigated Dwelling Units To Be Constructed</i> |              |     |     |       |
|--|--------------|-----|-----|-------|
| City   | Housing Type |     |     | Total |
|  | SFD          | SFA | MFA |       |
| City of Fontana  | 100          | 0   | 0   | 100   |
| City of Rancho Cucamonga   | 50           | 0   | 0   | 50    |
| Total  | 150          | 0   | 0   | 150   |

By multiplying the projected dwelling units to be constructed in the next five years for each product type (Table 7) by the SGRs (Table 4) a projection of elementary and middle school students for each housing type can be calculated. This calculation is shown in Table 8.

| Housing Type | Dwelling Units | Student Generation Rate |               | Students to be Generated <sup>(1)</sup> |               |                            |
|--------------|----------------|-------------------------|---------------|---|---------------|----------------------------|
|              |                | Elementary School       | Middle School | Elementary School                       | Middle School | Elementary & Middle School |
| SFD          | 150            | 0.3025                  | 0.1246        | 46                                      | 19            | 65                         |
| SFA          | 0              | 0.0833                  | 0.0476        | 0                                       | 0             | 0                          |
| MFA          | 0              | N/A                     | N/A           | 0                                       | 0             | 0                          |
| Total        | 150            |                         |               | 46                                      | 19            | 65                         |

(1) Rounded up to the nearest integer.

### Determination of Current District Capacity

The District conducted a capacity analysis pursuant to Section 17071.25 of the Education Code. Pursuant to the analysis the District’s current capacity was reported on SAB Form 50-02. The capacity shown in Appendix “B” reflects recent additional classroom capacity constructed at Etiwanda Colony, John L Golden Elementary School and Perdue Elementary Schools as well as the capacity recently added as a result of the construction of Falcon Ridge Elementary and additional locally funded classrooms added at several elementary school sites. Current district capacity is summarized in Table 9 below.

| School Type             | Capacity Per SAB 50-02 <sup>(1)</sup> |
|-------------------------|---------------------------------------|
| Elementary School (K-5) | 8,475                                 |
| Middle School (6-8)     | 4,055                                 |
| Total                   | 12,530                                |

(1) Supplemented for additional seats located at schools and either funded under the School Facilities Program (SB50) or locally funded from District funds.

### Determination of Unhoused Students

The calculation of Alternative Fees in this SFNA does not include any of the projected impacts of development from the Mitigated Developments in its enrollment projection because these developments have already mitigated their impacts through participation in a CFD. The District has identified approximately 600 future dwelling units to be constructed within Mitigated Developments. These dwelling units are primarily located in two existing CFDs, one of which is currently under construction (Day Creek Square Public Facilities CFD No. 2018-1) and a future development identified as CFD No. 2005-1 (Richland Pinehurst).

While these students will also need to be housed by the District and have also been considered by the District in determining how the future unmitigated students identified in this report will be housed, the facilities costs associated with these mitigated students are not included in this report. By comparing current school capacity to existing enrollment and projected future enrollment from Unmitigated Developments projected to be generated within the next five years, any excess capacity that may be available to house such development can be identified and is summarized in Table 10.

| <i>Table 10<br/>Excess Capacity</i> |                    |                   |                 |
|-------------------------------------|--------------------|-------------------|-----------------|
| School Type                         | Current Enrollment | Existing Capacity | Excess Capacity |
| Elementary School (K-5)             | 9,052              | 8,475             | (577)           |
| Middle School (6-8)                 | 4,981              | 4,055             | (926)           |
| Total                               | 14,033             | 12,530            | (1,503)         |

Table 11 shows estimated unhoused students resulting from new, Unmitigated Development within the next five years.

| <i>Table 11<br/>Projected Unhoused Students from Unmitigated Development</i> |                           |              |                   |
|--|---------------------------|--------------|-------------------|
| School Type  | Available Excess Capacity | New Students | Unhoused Students |
| Elementary (K-5)   | 0                         | 46           | 46                |
| Middle (6-8)   | 0                         | 19           | 19                |
| Total  | 0                         | 65           | 65                |

**Determination of the Maximum New Construction Grant**

The maximum new construction grant amount is calculated by multiplying the number of unhoused students calculated in Table 11 above by the Per Pupil Grant (“PPG”) amount set forth in Education Code Section 17072.10, plus the addition of fifty-percent (50%) of certain site development and acquisition costs.

**TOTAL PER PUPIL GRANT AMOUNT**

The Per Pupil Grants are established for each school level (i.e., elementary, middle and high school) and when initially calculated as part of SB50 in 1998, were intended to represent approximately fifty-percent of the average school construction cost incurred in the State of California, expressed on a per pupil basis. These amounts are increased annually by the SAB in accordance with an inflation factor tied to general construction and labor costs experienced



within the region. Since 1998 several grant supplements have been incorporated into the regulations as a result of changes in law that adversely affected costs associated with school construction. Specifically, pursuant to Section 1859.71.2 of the Regulations, the new construction grant amount will be increased to pay for the costs associated with automatic alarm detection and fire sprinklers.

On June 28, 2006, the SAB also adopted emergency amendments to Regulation 1859.76 in order to provide additional grants for **general** site development on new school construction projects (costs for off-site, service-site and site-utilities are addressed later in this report). The additional supplement for general site development consists of two components. The first component is a PPG supplement which is expressed as a percentage of the base PPG amount, which is referred to in this report as the PPG Site Supplement (PPGSS) and is equal to three percent (fifty-percent of 6% for grades K-8) of the base PPG amount. The second component of the site supplement is expressed as an amount per acre and is incorporated in the calculation of eligible site development costs that appears in the following section of this report that addresses “*site acquisition and development costs*”. This second component is referred to in this report as the Site Development Supplement (SDS).

The PPG amounts were last adopted by the State Allocation Board (SAB) at its meeting on January 24, 2020 and associated grant supplements are shown in Table 12:

**Table 12**  
**Per Pupil Grant Amount By Pupil Type**

| Per Pupil Grant (PPG) Component                | Elementary School Pupils | Middle School Pupils |
|--|--------------------------|----------------------|
| Base Per Pupil Grant <sup>(1)</sup>            | \$12,451                 | \$13,169             |
| PPG Supplements:                               |                          |                      |
| Fire Detection Alarm System                    | \$15                     | \$20                 |
| Automatic Sprinkler System                     | \$209                    | \$248                |
| Adjusted PPG Amount Before Gen Site Supplement | \$12,675                 | \$13,437             |
| PPG Site Supplement (3% or 50% of 6%)          | \$380                    | \$403                |
| Supplemented PPG Amount                        | \$13,055                 | \$13,840             |

(1) The SAB last adjusted the PPG amounts on January 24, 2020 pursuant to Education Code Section 17072.10(b).

The Gross PPG Amount is determined by multiplying the PPG Amount (Table 12) for each school level by the number of unhoused students (Table 11) expected from new Unmitigated Development. This calculation is shown in Table 13:

| <i>Table 13</i><br><i>Gross Per Pupil Grant Amount</i> |                              |                   |                  |
|--|------------------------------|-------------------|------------------|
| School Type  | Total Per Pupil Grant Amount | Unhoused Students | Gross PPG Amount |
| Elementary   | \$13,055                     | 46                | \$600,530        |
| Middle   | \$13,840                     | 19                | 262,960          |
| Total  |                              | 65                | \$863,490        |

**SITE ACQUISITION AND DEVELOPMENT COSTS**

In addition to the Gross PPG Amount, site development and acquisition costs may be added to the Gross PPG Amount. Specifically, pursuant to Education Code Section 17072.12, site and development costs may be added to the gross PPG amount if the following two conditions are met:

The amount of site acquisition and development assistance does not exceed fifty percent of the cost of site development to the school district, plus fifty percent of the site acquisition cost to the school district or fifty percent of the appraised value of the site at the time the complete application is submitted, whichever is less.

The school district certifies that there is no alternative available site, or that the district plans to sell an available site in order to use the proceeds of the sale for the purchase of the new site.

Government Code Section 65995.5(h) sets forth the procedures for determining eligible site acquisition and site development costs. Specifically, Section 65995.5(h) states that site acquisition costs shall not exceed one-half (1/2) of the amount determined by multiplying the necessary land acreage by the estimated cost per acre as established in Education Code Section 17072.12. Site development costs shall not exceed the amount funded by the SAB.

For estimating elementary and middle school land acquisition costs, the District has utilized a land acquisition cost of \$350,000 per net usable acre (excluding appraisal, survey and escrow costs) which reflects a conservative estimate of the District's costs to acquire new suitable school sites within the boundaries of the school district under current market conditions. Since the Level II Fees are imposed only on Unmitigated Developments, this value is appropriate as the acquisition of future sites to serve students in Unmitigated Developments have not yet been identified and will probably need to be purchased at current market value.

An estimate of site acquisition and construction costs for elementary and middle school facilities are contained in Appendix “E”. The costs for future school facilities as shown in Appendix “E” reflect a school design population of 884 elementary school students and 903 middle school students. The District has determined, based on its educational programs and its expectations of future growth, that future school sites should be designed to accommodate those populations. The adjustment to the total PPG amount for site acquisition and site development using District estimates is shown in Table 14.

| School Type  | Elementary  | Middle       |
|--|-------------|--------------|
| Required Net Usable Acreage <sup>(1)</sup>   | 12.00       | 21.90        |
| Site Acquisition Costs (Per Acre):   |             |              |
| Cost Per Net Eligible Usable Acre (rounded to nearest dollar) <sup>(2)(3)</sup><br>(Includes appraisal & survey costs) | \$364,000   | \$364,000    |
| Site Development Costs (Per Acre):   |             |              |
| Eligible Site Development Costs <sup>(4)</sup>   | \$256,793   | \$256,793    |
| Site Development Supplement (SDS) <sup>(5)</sup>   | 40,532      | 40,532       |
| Aggregate Site Development Costs - Per Acre  | \$297,325   | \$297,325    |
| Cost Per School Site:  |             |              |
| Land Acquisition Cost <sup>(3)</sup>   | \$4,368,000 | \$7,971,600  |
| Aggregate Site Development Costs <sup>(4)</sup>  | 3,567,900   | 6,511,418    |
| Total Site Acquisition & Development Cost  | \$7,935,900 | \$14,483,018 |
| Fifty Percent of Site Acquisition & Development  | \$3,967,950 | \$7,241,509  |

- (1) Net acreage identified is equal to or less than that determined pursuant to the School Site Analysis and Development Handbook published by the California Department of Education as of January 1, 1998.
- (2) Per acre site acquisition costs are based on District’s survey of recent land sales within the District. Per acre costs shown is rounded to the nearest dollar.
- (3) Reflects estimated land costs and an additional 4% (2% x 2) for appraisal, survey, escrow, etc. per SAB Regulation 1859.74(a)(2).
- (4) Includes certain eligible service site development, off-site development and utility service costs per SAB Regulation 1859.76.
- (5) Is equal to twice the general site development grant adopted by the SAB on January 24, 2020 pursuant to the amendments to Regulation 1859.76 approved by the SAB in June of 2006.

The site acquisition and development costs shown above are the site acquisition and development costs per school required to accommodate students from new Unmitigated Developments. The following table identifies the number of schools required by the projected number of unhoused students from new Unmitigated Development in the next five years.

| School Type | Projected Unhoused Students <sup>(1)</sup> | School Capacity | Number of Schools Required |
|-------------|--|-----------------|----------------------------|
| Elementary  | 46   | 884             | 0.05                       |
| Middle      | 19   | 903             | 0.02                       |

(1) Includes projected Special Day Class Pupils.

The number of schools required to house the projected unhoused students from new development is multiplied by the site and development cost per school shown in Table 16 to determine the aggregate site and development cost grant as shown in following table.

| <i>Table 16</i>  |   |                            |  |
|--|---|----------------------------|--|
| <i>Calculation of the Site Acquisition and Development Grant</i> |   |                            |  |
| School Type  | 50% of Site Acquisition & Development Cost Per Site | Number of Schools Required | Site Acquisition and Development Grant |
| Elementary   | \$3,967,950   | 0.05                       | \$198,398                              |
| Middle   | \$7,241,509   | 0.02                       | \$144,830                              |
| Total  |   |                            | \$343,228                              |

Thus, the Total Grant Amount can now be summarized as the gross per pupil grant amount set forth in Table 13 combined with the Site Acquisition & Development Grant in Table 16. Table 17 reflects the aggregated amount.

| <i>Table 17</i>   |            |           |                         |
|---|------------|-----------|-------------------------|
| <i>Calculation of Maximum New Construction Grant Amount</i> |            |           |                         |
| Grant Component   | Elementary | Middle    | Total                   |
| No. of Unhoused Students                                    | 46         | 19        | 65                      |
| Supplemented PPG Amount                                     | \$13,055   | \$13,840  | \$13,284 <sup>(1)</sup> |
| Gross Grant Amount  | \$600,530  | \$262,960 | \$863,490               |
| Plus Site Acquisition & Development Grant                   | \$198,398  | \$144,830 | \$343,228               |
| Maximum School Facilities Grant                             | \$798,928  | \$407,790 | \$1,206,718             |

(1) Per Pupil Grant amount of \$13,284 reflects a weighted average PPG amount and is equal to the total Gross Grant Amount divided by the total number of unhoused students which has been rounded to the nearest integer.

## Local Funds

Government Code Sections 65995(c)(2) and 65995.6(b)(3) require the District to identify any local funds that are available to reduce the cost impacts resulting from new residential development over the next five years. The local funds that should be considered as available funds to reduce the cost impacts include general obligation bonds, tax increment monies, developer fees from new commercial and industrial development and any existing surplus property (or the proceeds thereon) owned by the District. Each of these potential fund sources is addressed as follows.

### GENERAL OBLIGATION BONDS & SPECIAL TAX

A \$137 million general obligation bond measure was approved by voters within the Etiwanda School District at a general election held on November 8, 2016. In 2017 the District issued its

first series of bonds in the amount of \$45,995,326. The proceeds of the 2017 Series A bonds are largely intended to be utilized for the repair and upgrade of certain school facilities. However, it is expected that this first series of bonds will also fund the construction of fourteen additional classrooms to be located at Golden, Terra Vista, Caryn and Long Elementary schools. These 350 additional seats have been dedicated to partially mitigate the District's existing unhoused funding need and as a result have already been incorporated into the capacity computation in Appendix "B" and Table 9 to reduce the number of unhoused students.

Additionally, in March of 1987 the District submitted to the electorate and the electorate approved a provisional, one-time special tax to be imposed on new residential development at the time that building permits are issued in order to pay for the cost of certain school facilities. Specifically, a special tax initially established at \$1,600 per dwelling unit (currently escalated to approximately \$3,598.40 per dwelling unit) was approved to pay for certain school facilities, as more particularly set forth in Section 15100 of the Education Code. It has been and continues to be District policy to use any taxes collected pursuant to this voter-approved measure to pay for authorized school facilities, other than school facilities intended to be funded by the School Facility Program (SB-50). These "other" or "unfunded" facilities include, but are not limited to, transportation, warehousing, interim housing, central administrative support facilities, and the purchase or lease of furniture and/or equipment. Based on the current cost of such "unfunded" facilities relative to the amount of the special tax imposed and collected from property owners, these funds are not available to reduce the amount of the Alternative Fees.

#### **SPECIAL TAXES AND CFD BOND PROCEEDS**

There are currently sixteen CFDs within the District that have been formed for the purpose of providing school facilities for Mitigated Development. The accumulated special taxes from the various CFDs as well as CFD bond proceeds may only be spent on facilities for the benefit of the CFDs. Because this SFNA excludes Mitigated Development and only considers Unmitigated Development, none of the accumulated special taxes are considered to be available local funds for purposes of providing school facilities for Unmitigated Development.

#### **AVAILABLE TAX INCREMENT FROM PASS-THROUGH AGREEMENTS**

The ESD is currently a party to two redevelopment area (RDA) agreements. The San Sevaine RDA of the City of Fontana and the Rancho Cucamonga RDA provided approximately \$1,704,045 in RDA money to the ESD during the previous fiscal year and these funds have been expended or dedicated to pay for certain capital improvements other than those funded by SB50.

#### **SURPLUS LAND**

The District has not identified any surplus property that would be available to use as a school site or that can be sold and the proceeds used to acquire a school site.

## **FUTURE COMMERCIAL AND INDUSTRIAL DEVELOPMENT FEES**

Pursuant to Section 17620 et. seq. of the Education Code the ESD currently collects statutory school fees from new residential, commercial and industrial development. Average annual Developer Fee collections from new commercial and industrial development for the five-year period ending December 31, 2019 was \$233,951. If the District collects this average amount annually for the next five-years, approximately an additional \$1,169,755 would be collected from commercial and industrial development during the next five-year period.

An analysis was performed to determine to what extent, if any, future non-residential fees could be projected as an offset against the impact of future new residential construction. First the District determined that there are 264 inter-district transfer students for which the transfer is attributable to parental employment. Of this number, approximately 175 are elementary school pupils and approximately 89 are middle school pupils.

If we multiply the respective facilities costs per student set forth in Appendix "E" by the 175 elementary and 89 middle school students attending ESD schools as a result of employment, the net facilities impact (i.e., excluding interim housing and central admin) is approximately \$11.25 million (175 pupils x \$36,322 and 89 pupils x \$54,984). By comparing this impact to the revenue expected to be received from future non-residential development during the next five-years, a shortfall of approximately \$10,080,169 results. Thus, none of the expected revenue to be received is available to mitigate the impacts of future new residential construction.

## **EXISTING DEVELOPMENT FEES**

As of January 1, 2020, the District had a balance of \$4,131,522 in its Capital Facilities Fund 25. This amount includes development fees collected from residential and non-residential developments. However, of these funds approximately \$3,011,932 represents developer deposits for Mitigated Developments that need to be reimbursed to various developers subsequent to either CFD formation or bond issuance. Therefore, of the Developer Fees on hand at the end of the last year, only \$1,176,477 was unencumbered.

The District currently has a net unhoused facilities deficit of \$71,872,978 (i.e., 1,503 net K-8 students within Unmitigated Developments multiplied by a weighted average per elementary and middle school student cost of \$47,820). This amount far exceeds the amount of currently available funds attributable to recently collected development fees. Thus, no developer fees can be allocated to offset the impact of new residential construction. Instead, these funds are allocated to address existing unhoused student needs.

## **Summary of Local Fund Allocation**

The following table summarizes the allocation of local funds available to address the impact of existing and projected enrollment on current school facilities capacity:

| <i>Table 18</i><br><i>Allocation of Local Funds to Existing Need</i>     |             |              |
|--|-------------|--------------|
| Gross Existing Unhoused Students <sup>(1)</sup>                          |             | 1,503        |
| Per Student Facilities Costs <sup>(2)</sup>                              |             | \$47,820     |
| Unhoused Student Funding Costs   |             | \$71,872,978 |
| Available Local Funds:   |             |              |
| Disposition/Use of Surplus Property                                      | \$0         |              |
| Available General Obligation Bonds                                       | 0           |              |
| Available Redevelopment Funds  | 0           |              |
| Current Developer Fee Balance (Unencumbered funds only)                  | \$1,176,477 |              |
| Total Funds Available for Existing Need                                  | \$1,176,477 | (1,176,477)  |
| Remaining Unhoused Funding Need  |             | \$70,696,501 |
| Local Funds Available to Reduce Impacts from New Unmitigated Development |             | \$0          |

(1) As identified in Table 10 (figure shown represents aggregate current enrollment less current capacity) and excludes future mitigated students.

(2) Determined by multiplying the respective facilities costs per student (excluding interim housing and central administrative costs) as identified in Appendix 'E' by the respective differences between current enrollment and the supplemented current capacity as shown in Table 10 and then dividing the aggregate results by the total current capacity deficit shown in Table 10.

Thus, none of the local funds, which have been identified, can be considered as available local funding for the purpose of reducing the New Construction Grant Amount.

### **Determination of the Total New Construction Grant**

Pursuant to Government Code Section 65995.5(C)(2) the amount of local funds, if any, is subtracted from the maximum new construction grant to determine the Total New Construction Grant. This amount is shown in Table 19.

| <i>Table 19</i><br><i>Total New Construction Grant Amount</i> |             |
|---|-------------|
| Maximum New Construction Grant Amount                         | \$1,206,718 |
| Less Local Funds Available to Reduce Level II Fee Requirement | 0           |
| Total New Construction Grant Amount                           | \$1,206,718 |

### **Projection of Total Square Footage to be Developed**

The total new construction grant amount calculated above is divided by the projected total square footage of assessable space of residential units anticipated to be constructed within the District during the next five-year period pursuant to Government Code Section 65995.5(c)(3). The projected total square footage has been calculated as shown in Table 20 below.

| <i>Table 20</i>   |                                  |                                    |                             |
|---|----------------------------------|------------------------------------|-----------------------------|
| <i>Projected Total Square Footage for the Next Five-Year Period</i> |                                  |                                    |                             |
| Housing Type  | Average Size Home <sup>(1)</sup> | Projected Number of Dwelling Units | Total Projected Square Feet |
| Single-Family Detached  | 2,600                            | 150                                | 390,000                     |
| Single-Family Attached  | 1,638                            | 0                                  | 0                           |
| Apartment Unit  | N/A                              | 0                                  | 0                           |
| Total   |                                  | 150                                | 390,000                     |

(1) Reflects average homes size estimates for the Cities of Fontana and Rancho Cucamonga as set forth in the District's development projection as shown in Appendix "D".

**Calculation of the Level II Fee Amount**

Table 21 shows the division of the total new construction grant by the projected square footage to be developed in the next five years. The result of this calculation represents the Level II Fee amount authorized to be levied by the District.

| <i>Table 21</i>                                |             |
|--|-------------|
| <i>Calculated Level II Fee per Square Foot</i> |             |
| Level II Fee Component                         | Amount      |
| Total New Construction Grant                   | \$1,206,718 |
| Projected Square Footage                       | 390,000     |
| Level II Fee <sup>(1)</sup>                    | \$3.09      |

(1) The Level II Fee has been rounded to nearest hundredth.



Section  
**Four**

**Calculation of the Alternative No. 3 Fee (Level III)**

This Section of the SFNA identifies the Level III Fee to be levied in the event that the State Allocation Board no longer approves apportionments for new construction.

**Application of the Level III Fee**

Pursuant to Section 65995.7 of the Government Code, if state funds for new facility construction are not available, the governing board of a school district that has complied with Section 65995.5 may increase the Level II Fee to the Level III Fee. State funds are not available if the State Allocation Board is no longer approving apportionments for new construction due to a lack of funds available for new construction. Upon making a determination that state funds are no longer available, the State Allocation Board shall notify the Secretary of the Senate and the Chief Clerk of the Assembly, in writing, of that determination.

**Calculation of the Level III Fee**

The Alternative No. 3 Fee or Level III Fee is essentially equal to double the Level II Fee except that for the purpose of calculating this additional amount, the amount identified in paragraph (2) of subdivision (c) of Section 65995.5 (i.e., local funds) may not be subtracted from the Level II Fee. This calculation is shown in Table 22 below.

| <i>Table 22</i><br><i>Calculated Level III Fee per Square Foot</i> |               |
|--|---------------|
| Level III Fee Component  | Amount        |
| Total Level II New Construction Grant                              | \$1,206,718   |
| Total Level III New Construction Grant (Level II x 2)              | \$2,413,436   |
| Projected Square Footage   | 390,000       |
| Level III Fee <sup>(1)</sup>                                       | <b>\$6.19</b> |

(1) The Level III Fee has been rounded to nearest hundredth.

Section

**Five**

## Satisfaction of Section 66000 of the Government Code

Government Code Section 66001 et. seq. sets forth the requirements for establishing, imposing and increasing development fees. Specifically, the Mitigation Fee Act requires that a reasonable relationship or “nexus” exist between the type and the amount of a development fee imposed and the cost of the benefit to be derived from the fee. Specifically, Section 66001 of the Government Code with respect to the imposition of development fees provides, in pertinent part, that any action establishing, increasing, or imposing a fee on new development shall do all of the following:

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

The purpose of the Alternative Fees is to provide necessary school facilities for students generated from Unmitigated Developments over the next five years. The Alternative Fees will be used to acquire land and construct new school facilities to accommodate growth that will be generated within the Unmitigated Developments. The actual cost of school facilities to serve new developments is included in Appendix “E” and exceeds the Alternative Fee amounts identified herein and as provided for in SB-50. Therefore, this SFNA established that there is a reasonable relationship between the amount of the Alternative Fees and the Unmitigated Developments upon which the fee is to be imposed.

This SFNA and the supporting documents establish that the Alternative Fees contained herein meet the statutory requirements and the District is justified in imposing these fees on new residential construction within Unmitigated Developments in order to provide the necessary school facilities.

Additionally, Appendix “E” identifies the estimated true impacts of new residential development on District school facilities. For SFD units the total facilities costs per unit, given the SGRs set forth in this report is \$19,151 (i.e., \$11,903 for elementary facilities and \$7,248 for middle school

facilities). If we multiply the Level III fee of \$6.19 per dwelling unit by the SFD average square footage of 2,600 we get a total mitigation amount via Alternative Fees and/or potential state funding of \$16,094 per dwelling unit. Thus, assuming the District receives the full amount of its maximum per pupil grant amount and collects its Level II Fee, or alternatively it receives no state funding and collects the Level III fee, it will still not be able to fully fund the cost of facilities to serve new residential development as shown in Table 23:

| <p style="text-align: center;"><i>Table 23</i><br/><i>Comparison of True Facilities Cost to Level III Fee</i></p> |   |                           |                         |
|---|---|---------------------------|-------------------------|
| Total<br>Facilities Cost Per D/U  | Facilities Cost Per Sqft<br>(Average SFD) | Level III Fee<br>Per Sqft | Fee Deficit<br>Per Sqft |
| \$19,151  | \$7.37                                    | \$6.19                    | (\$1.18)                |

**Reconstruction**

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

The District anticipates Reconstruction projects, more specifically, the demolishing of existing residential dwelling units replaced with new residential dwelling units, within the next five-year period. In such a situation, the District shall levy school fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. ("School Fees") if there is a nexus established between the impacts of the new residential dwelling units after taking into consideration the impact from the prior residential units. In other words, the School Fees must bear a nexus to the burden caused by the Reconstruction project.

The purpose of this section is to set forth a general policy for the levy of School Fees on future Reconstruction projects within the District. The District may levy the applicable Alternative School Fees on the proposed new residential dwelling units once an analysis has been done on the impact on school facilities from such new residential dwelling units and consideration has been taken as to the impact from pre-existing units.

The analysis will include a review as to whether the Reconstruction project results in an additional impact to the District. This will be analyzed by comparing the square footage and projected number of students and costs generated from the existing residential dwelling units or commercial or industrial structure to the proposed square footage and number of students and costs projected from the new dwelling units using applicable student generation rates determined in this Report and as shown in Table 4.

School Fees will be assessed only to the extent of the actual cost of the school facilities impact as determined above, but in no event will the School Fees assessed be greater than the applicable Alternative School Fees. The District will complete a detailed analysis utilizing the above-mentioned criteria to determine the applicability of School Fees to each Reconstruction project presented to the District.

Section

**Six**

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## **Conclusions & Statement of Findings**

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Based upon the data gathered by SDFA regarding future development within the boundaries of the ESD, student generation, school facilities costs and the methodology prescribed by the provisions of SB-50 in order to determine the school facilities impact from new residential development expected to occur during the next five years, ESD makes the following findings:

The current aggregate school facility capacity of the District is insufficient to meet the facility demands of current development.

Approximately 46 new elementary school students and 19 new middle school students will be generated within the next five-years from new residential construction within currently Unmitigated Developments.

Based on the statutorily prescribed methodology a Level II Fee (elementary and middle school facilities) of \$3.09 per square foot is authorized.

In the event that state funding is not available and ESD is authorized to collect Level III fees, the amount of the Level III Fee will be \$6.19 per square foot.

Section

**Seven**

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**Appendices**

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**Appendix A: School Enrollment (2019 CSIS Data)**

**Appendix B: Current School Capacity**

**Appendix C: Student Generation Rates**

**Appendix D: Five-Year Development Projection**

**Appendix E: School Facilities Cost Estimates**

**APPENDIX A: SCHOOL ENROLLMENT (2019 CSIS DATA)**

Etiwanda School District  
 CSIS Enrollment for FY 2019/20 (Extracted from CSIS Data File)  
 Total Student Records: 14,033

| School                    | Grade<br>Kinder <sup>(1)</sup> | Grade<br>1 | Grade<br>2 | Grade<br>3 | Grade<br>4 | Grade<br>5         | Grade<br>6 | Grade<br>7 | Grade<br>8 | All<br>Grades |                      |
|---------------------------|--------------------------------|------------|------------|------------|------------|--------------------|------------|------------|------------|---------------|----------------------|
| <b>Elementary:</b>        |                                |            |            |            |            |                    |            |            |            |               |                      |
| Code Name                 |                                |            |            |            |            |                    |            |            |            |               |                      |
| 005 Windrows              | 96                             | 102        | 78         | 88         | 96         | 101                |            |            |            | 561           |                      |
| 006 Caryn                 | 119                            | 80         | 90         | 93         | 90         | 104                |            |            |            | 576           |                      |
| 007 Heritage West         | 112                            | 104        | 114        | 112        | 128        | 120                |            |            |            | 690           |                      |
| 008 C.P. Lightfoot        | 158                            | 90         | 98         | 99         | 86         | 93                 |            |            |            | 624           |                      |
| 009 Heritage East         | 93                             | 102        | 109        | 94         | 93         | 101                |            |            |            | 592           |                      |
| 010 Terra Vista           | 195                            | 167        | 163        | 139        | 146        | 147                |            |            |            | 957           |                      |
| 011 D.W. Long             | 171                            | 128        | 121        | 151        | 144        | 135                |            |            |            | 850           |                      |
| 012 C.L. Solario          | 134                            | 122        | 137        | 141        | 132        | 142                |            |            |            | 808           |                      |
| 013 J.L. Golden           | 148                            | 149        | 160        | 170        | 148        | 150                |            |            |            | 925           |                      |
| 015 Grapeland             | 92                             | 86         | 73         | 87         | 110        | 95                 |            |            |            | 543           |                      |
| 017 Etiwanda Colony       | 123                            | 88         | 86         | 99         | 88         | 90                 |            |            |            | 574           |                      |
| 018 Perdew                | 157                            | 111        | 97         | 126        | 137        | 144                |            |            |            | 772           |                      |
| 020 Falcon Ridge          | 124                            | 86         | 90         | 78         | 99         | 71                 |            |            |            | 548           |                      |
| Subtotal                  | 1,722                          | 1,415      | 1,416      | 1,477      | 1,497      | 1,493              |            |            |            | 9,020         |                      |
| <b>Intermediate:</b>      |                                |            |            |            |            |                    |            |            |            |               |                      |
| 302 Etiwanda              |                                |            |            |            |            |                    | 428        | 427        | 489        | 1,344         |                      |
| 303 Summit <sup>(2)</sup> | 2                              | 2          | 5          | 6          | 9          | 8                  | 379        | 416        | 370        | 1,197         |                      |
| 314 Heritage              |                                |            |            |            |            |                    | 373        | 408        | 445        | 1,226         |                      |
| 316 Day Creek             |                                |            |            |            |            |                    | 384        | 424        | 438        | 1,246         |                      |
| Subtotal                  | 2                              | 2          | 5          | 6          | 9          | 8                  | 1,564      | 1,675      | 1,742      | 5,013         |                      |
| <b>Total</b>              | 1,724                          | 1,417      | 1,421      | 1,483      | 1,506      | 1,501              | 1,564      | 1,675      | 1,742      | 14,033        |                      |
|                           |                                |            |            |            |            | <b>Elem: 9,052</b> |            |            |            |               | <b>Middle: 4,981</b> |
|                           |                                |            |            |            |            |                    |            |            |            | <b>14,033</b> |                      |

(1)] Figures shown for kindergarten incorporates transitional pupils as well but excludes 266 Pre-School Pupils.



**APPENDIX B: CURRENT SCHOOL CAPACITY**

**Etiwanda School District**  
**Determination of Existing Capacity as of January 1, 2020**

| Existing School Building Capacity  | As Loaded for Determining SFP Eligibility |               |                                 |                             | Total  |
|--|---|---------------|---------------------------------|-----------------------------|--------|
|  | Grades<br>K-6                             | Grades<br>7-8 | Special Day Class<br>Non-Severe | Special Day Class<br>Severe |        |
| <i>Capacity Computation from SAB Forms 50-02 (11/18/02):</i>                       |   |               |                                 |                             |        |
| <b>I. Classroom Inventory</b>  |   |               |                                 |                             |        |
| 2. Portable Classrooms Leased Less Than 5 Years                                    | 35  | 19            |                                 |                             | 54     |
| 6. Portable Classrooms Owned By the District                                       | 76  | 40            | 4                               | 6                           | 126    |
| 7. Permanent Classrooms  | 80  | 20            | 2                               |                             | 102    |
| 8. Total Classrooms  | 191                                       | 79            | 6                               | 6                           | 282    |
| <b>II. Available Classrooms - Option B</b>   |   |               |                                 |                             |        |
| a. Line 7 From Part I  | 191                                       | 79            | 6                               | 6                           | 282    |
| b. Lines 1,2,5 & 6 from Part I (Total Only)  |   |               |                                 |                             | 180    |
| c. 25% of Line 7 From Part I (Total Only)  |   |               |                                 |                             | 26     |
| d. Subtract c from b (0 if negative)   | 96  | 50            | 3                               | 5                           | 154    |
| e. Total (a minus d)   | 95  | 29            | 3                               | 1                           | 128    |
| <b>III. Existing School Building Capacity:</b>                                     |   |               |                                 |                             |        |
| 1. Classroom Capacity  | 2,375                                     | 783           | 39                              | 9                           | 3,206  |
| 2. SER Adjustment  | 143                                       |               |                                 |                             |        |
| 3. Operational Grants  |   |               |                                 |                             |        |
| 4. Greater of Line 2 or 3  | 143                                       |               |                                 |                             |        |
| 5. Total of Lines 1 and 4  | 2,518                                     | 783           | 39                              | 9                           | 3,349  |
| <b>IV. Additional Classrooms from SB-50 Projects</b>                               |   |               |                                 |                             |        |
| Terra Vista Elementary   | 4   |               |                                 |                             |        |
| Etiwanda Intermediate  |   | 4             |                                 |                             |        |
| Summit Intermediate  |   | 5             | 2                               |                             |        |
| C.L Solorio Elementary   | 27  |               |                                 |                             |        |
| C.L Solorio Elem. Addition   | 4   |               |                                 |                             |        |
| John L. Golden Elementary  | 31  |               |                                 |                             |        |
| Heritage Intermediate  |   | 50            |                                 |                             |        |
| Grapeland Elementary   | 36  |               |                                 |                             |        |
| Day Creek Intermediate (Edison)  |   | 53            |                                 |                             |        |
| Etiwanda Colony (West Banyan)  | 36  |               |                                 |                             |        |
| Etiwanda Colony (West Banyan)  | 4   |               |                                 |                             |        |
| John L. Golden Elementary  | 4   |               |                                 |                             |        |
| Perdew Elementary  | 36  |               |                                 |                             |        |
| Falcon Ridge Elementary (#13)  | 38  |               |                                 |                             |        |
| <b>V. Additional Classrooms Locally Funded</b>                                     |   |               |                                 |                             |        |
| DW Long Relos - Summer of 2014   | 6   |               |                                 |                             |        |
| Terra Vista Elementary - 2018  | 2   |               |                                 |                             |        |
| John L Golden Elementary - 2019  | 4   |               |                                 |                             |        |
| Caryn Elementary - 2019  | 4   |               |                                 |                             |        |
| DW Long - 2019   | 4   |               |                                 |                             |        |
| Total Additional Classrooms:   | 240                                       | 112           | 2                               | 0                           | 0      |
| <b>Baseline Capacity from SAB Forms 50-02:</b>                                     |   |               |                                 |                             |        |
| Gross Baseline Capacity  | 2,518                                     | 783           | 39                              | 9                           | 3,349  |
| <i>(SAB Forms Certified on November 18, 2002)</i>                                  |   |               |                                 |                             |        |
| <b>Plus Capacity from New Construction:</b>  |   |               |                                 |                             |        |
| <i>(As Identified on Worksheet, dated 10/23/03 &amp; supplemented as required)</i> |   |               |                                 |                             |        |
| <b>Existing Schools:</b>   |   |               |                                 |                             |        |
| Terra Vista Elementary   | 56  |               |                                 |                             |        |
| Etiwanda Intermediate  |   | 36            |                                 |                             |        |
| Summit Intermediate  |   | 65            | 25                              |                             |        |
| C.L Solorio Elementary   | 650                                       |               | 25                              |                             |        |
| C.L Solorio Elem. Addition   | 100                                       |               |                                 |                             |        |
| John L. Golden Elementary  | 762                                       |               | 13                              |                             |        |
| Grapeland Elementary   | 900                                       |               |                                 |                             |        |
| Heritage Intermediate  | 0   | 1,750         |                                 |                             |        |
| Etiwanda Colony (West Banyan)  | 875                                       |               | 9                               |                             |        |
| Etiwanda Colony (West Banyan)  | 100                                       |               |                                 |                             |        |
| John L. Golden Elementary  | 100                                       |               | 9                               |                             |        |
| Perdew Elementary  | 875                                       |               |                                 |                             |        |
| Falcon Ridge Elementary (#13)  | 950                                       |               |                                 |                             |        |
| Day Creek Intermediate (Edison)  | 0   | 1,363         | 0                               | 18                          |        |
| <b>Locally Funded Additions:</b>   |   |               |                                 |                             |        |
| Elementary Classrooms - 2014 thru 2019   | 500                                       | 0             | 0                               | 0                           |        |
| Gross Classroom Facilities   | 5,868                                     | 3,214         | 81                              | 18                          |        |
| Current School Facilities Capacity   | 8,386                                     | 3,997         | 120                             | 27                          | 12,530 |
| Allocation of SDC Capacity to School Type <sup>(1)</sup>                           | 89  | 58            | (147)                           |                             | 0      |
| Total Allocated/Reallocated School Capacity  | 8,475                                     | 4,055         |                                 |                             | 12,530 |

(1) Baseline Capacity of SDC Pupils was reallocated using the elementary/middle school SDC pupil ratio derived from enrollment data.

**APPENDIX C:        STUDENT GENERATION RATES**

Etiwanda School District

Student Generation Rate Computations - Dwelling Units Permitted from January 1, 2014 through December 31, 2018<sup>(1)</sup>

| Project Number                                     | CFD  | Project Name                     | Jurisdiction     | Tract   | Permitted Square Footage | Permitted Dwelling Units | Average Sqft Per D/U | Student Generation Rates |               |               |              |           |
|--|------|----------------------------------|------------------|---------|--------------------------|--------------------------|----------------------|--------------------------|---------------|---------------|--------------|-----------|
|  |      |                                  |                  |         |                          |                          |                      | K-8 Rate                 | K-5 Rate      | 6-8 Rate      | K-5 Students |           |
| <b>Single-Family Attached (SFAs):</b>              |      |                                  |                  |         |                          |                          |                      |                          |               |               |              |           |
| 1114   | 10   | Elevage - DR Horton              | Rancho Cucamonga | 18212   | 106,162                  | 67                       | 1,585                | 0.1493                   | 0.0896        | 0.0597        | 6            | 4         |
| 1206   | 18-1 | Daycreek - SFAs                  | Rancho Cucamonga | 20032   | 31,405                   | 17                       | 1,847                | 0.0588                   | 0.0588        | 0.0000        | 1            | 0         |
| <b>SFA Totals:</b>                                 |      |                                  |                  |         | <b>137,567</b>           | <b>84</b>                | <b>1,638</b>         | <b>0.1310</b>            | <b>0.0933</b> | <b>0.0476</b> | <b>7</b>     | <b>4</b>  |
| <b>Single-Family Detached (SFDs):</b>              |      |                                  |                  |         |                          |                          |                      |                          |               |               |              |           |
| 1218   | 10   | Stonehaven                       | Fontana          | 18881   | 232,501                  | 96                       | 2,422                | 0.6875                   | 0.4688        | 0.2188        | 45           | 21        |
| 1202   |      | Lennar                           | Fontana          | 18987   | 82,282                   | 35                       | 2,351                | 0.0857                   | 0.0571        | 0.0286        | 2            | 1         |
| 395  |      | Ridgeview Estates                | Rancho Cucamonga | 14139   | 18,209                   | 5                        | 3,642                | 0.8000                   | 0.6000        | 0.2000        | 3            | 1         |
| 664  |      | Trimark Pacific                  | Rancho Cucamonga | 16113   | 4,442                    | 1                        | 4,442                | 3.0000                   | 2.0000        | 1.0000        | 2            | 1         |
| 947  | HC   | Whispering Ranch/Henderson Creek | Rancho Cucamonga | 16324   | 3,225                    | 1                        | 3,225                | 1.0000                   | 1.0000        | 0.0000        | 1            | 0         |
| 979  | 9    | Desert Candle LTD                | Rancho Cucamonga | 16114   | 30,911                   | 8                        | 3,864                | 0.2500                   | 0.2500        | 0.0000        | 2            | 0         |
| 1113   |      | KB Homes                         | Rancho Cucamonga | 18122   | 272,858                  | 74                       | 3,687                | 0.4324                   | 0.2838        | 0.1486        | 21           | 11        |
| 1116   |      | Coral Sky - Pulte                | Rancho Cucamonga | 18741   | 15,033                   | 4                        | 3,758                | 0.0000                   | 0.0000        | 0.0000        | 0            | 0         |
| 1118   |      | Etiwanda Classics                | Rancho Cucamonga | 18819   | 47,635                   | 11                       | 4,330                | 0.8182                   | 0.6364        | 0.1818        | 7            | 2         |
| 1119   |      | Landmark/Vintage/Heritage        | Rancho Cucamonga | 18870   | 339,680                  | 125                      | 2,717                | 0.4480                   | 0.3120        | 0.1360        | 39           | 17        |
| 1120   |      | Wilson Estates LLC               | Rancho Cucamonga | 18870-1 | 400,158                  | 157                      | 2,549                | 0.3503                   | 0.2611        | 0.0892        | 41           | 14        |
| 1201   |      | Owens Estates                    | Rancho Cucamonga | 18960   | 42,710                   | 12                       | 3,559                | 0.0833                   | 0.0833        | 0.0000        | 1            | 0         |
| 1203   |      | Manning Homes (Camesi, LLC)      | Rancho Cucamonga | 16578   | 21,072                   | 6                        | 3,512                | 0.1667                   | 0.1667        | 0.0000        | 1            | 0         |
| 1204   |      | Daycreek - SFDs                  | Rancho Cucamonga | 18936   | 24,621                   | 6                        | 4,104                | 0.1667                   | 0.1667        | 0.0000        | 1            | 0         |
| 1205   | 18-1 | JEC Enterprises                  | Rancho Cucamonga | 20032   | 56,285                   | 32                       | 1,759                | 0.1563                   | 0.1250        | 0.0313        | 4            | 1         |
| 1216   |      | Meadow Lane Estates - DR Horton  | Rancho Cucamonga | 18034   | 25,949                   | 7                        | 3,707                | 0.2857                   | 0.1429        | 0.1429        | 1            | 1         |
| 1217   |      | GFR Homes - East /Fisher         | Rancho Cucamonga | 18508   | 84,875                   | 31                       | 2,738                | 0.4194                   | 0.3871        | 0.0323        | 12           | 1         |
| 1219   |      | KHovnanian / Tract 16226-2       | Rancho Cucamonga | 19968   | 34,926                   | 10                       | 3,493                | 0.3000                   | 0.1000        | 0.2000        | 1            | 2         |
| 997C   |      |                                  | Rancho Cucamonga | 16226-2 | 321,709                  | 93                       | 3,459                | 0.5161                   | 0.3441        | 0.1720        | 32           | 16        |
| <b>SFD Totals:</b>                                 |      |                                  |                  |         | <b>2,059,081</b>         | <b>714</b>               | <b>2,884</b>         | <b>0.4272</b>            | <b>0.3025</b> | <b>0.1246</b> | <b>216</b>   | <b>89</b> |
| <b>All Dwelling Types Totals/Weighted Average:</b> |      |                                  |                  |         | <b>2,196,648</b>         | <b>798</b>               | <b>2,753</b>         | <b>0.3960</b>            | <b>0.2794</b> | <b>0.1165</b> | <b>223</b>   | <b>93</b> |

(1) The date range shown above was used as the cutoff date for certificate of compliance issuance assuming that it would take approximately nine months between the certificate issuance date and dwelling unit occupancy to generate students that would be enrolled and reflected in the student enrollment file of the District.

**APPENDIX D: FIVE-YEAR DEVELOPMENT PROJECTION**

Etiwanda School District - Five-Year Development Projection

| Jurisdiction /Development Area                          | Computation of Average Dwelling Unit Size From Last Five Years of Development within the Etiwanda School District |                            |                          | Projected Development For Next Five-Year Period       |                                    |  |
|---|---|----------------------------|--------------------------|---|------------------------------------|--|
|   | Dwelling Units  | Aggregate Residential Sqft | Average Sqft of Dwelling | Projection of Future Dwelling Units                   | Estimated Average Sqft of Dwelling | Projection of New Residential Square Footage |
| <b>City of Fontana (Portion Only)</b>                   |   |                            |                          |   |                                    |  |
| Apartments  | 0   | 0                          | 0                        | 0   | 0                                  | 0  |
| Single-Family Attached (SFA)                            | 0   | 0                          | 0 (1)                    | 0   | 0                                  | 0  |
| Single-Family Detached (SFD)                            | 131   | 314,783                    | 2,403 (1)                | 100   | 2,400                              | 240,000                                      |
| Subtotal - Portion of Fontana within ESD                | 131   | 314,783                    | 0 (2)                    | 100   |                                    | 240,000                                      |
| <b>City of Rancho Cucamonga (Portion Only)</b>          |   |                            |                          |   |                                    |  |
| Apartments  | 0   | 0                          |                          | 0   | 0                                  | 0  |
| Single-Family Attached (SFA)                            | 84  | 137,567                    | 1,638 (1)                | 0   | 1,638                              | 0  |
| Single-Family Detached (SFD)                            | 583   | 1,744,298                  | 2,992 (1)                | 50  | 3,000                              | 150,000                                      |
| Subtotal - Rancho Cucamonga                             | 667   | 1,881,865                  | 2,821 (2)                | 50  |                                    | 150,000                                      |
| <b>Actuals from the Past Five Years of Development:</b> | <b>D/Us</b>   | <b>Total Sqft</b>          | <b>Avg Sqft</b>          | <b>Projections -- Next Five Years of Development:</b> |                                    |  |
| Apartments  | 0   | 0                          | 0                        | D/Us  | Avg Sqft (3)                       | Total Sqft                                   |
| Single-Family Attached (SFA)                            | 84  | 137,567                    | 1,638                    | 0   | 1,638                              | 0  |
| Single-Family Detached (SFD)                            | 714   | 2,136,288                  | 2,992                    | 150   | 2,600                              | 390,000                                      |
| <b>Total - All D/U Types</b>                            | 798   | 2,196,648                  | 2,753                    | 150   | 2,600                              | 390,000                                      |

(1) Data shown for average dwelling unit size was computed from building permits issued from 01/01/14 through 12/31/18 and for which it was assumed a dwelling unit completed and was available for occupancy as of October, 1, 2019.

(2) Reflects a weighted-average computation of dwelling unit sizes based on unit mix of SFDs, SFAs and Apartments.

(3) Aggregate average dwelling unit sizes for all jurisdictions have been rounded to the nearest integer.

**APPENDIX E: SCHOOL FACILITIES COST ESTIMATES**

**ETIWANDA SCHOOL DISTRICT  
SUMMARY OF ESTIMATED COSTS  
(FUTURE ELEMENTARY SCHOOL - K-5 PROTOTYPE)**

| School Facilities Cost Component                         |                 |              | Cost Estimate       |
|--|-----------------|--------------|---------------------|
| <b>A. SITE ACQUISITION</b>                               |                 |              | <b>\$4,368,000</b>  |
| Purchase Price of Property <sup>(1)</sup>                |                 | \$4,200,000  |                     |
| Acres *:   | 12.00           |              |                     |
| Cost/Acre**:   | \$350,000       |              |                     |
| Plus Appraisal/escrow/survey                             |                 | \$168,000    |                     |
| 4% of Site Costs per Section 1859.74(a)(2)               |                 |              |                     |
|  | Adjusted        |              |                     |
| <b>B. SITE DEVELOPMENT</b> <sup>(2)</sup>                | <u>Per Acre</u> |              | <b>\$3,081,516</b>  |
| Off-Site Development                                     | \$66,402        | \$796,824    |                     |
| Service Site Development                                 | \$178,808       | \$2,145,696  |                     |
| Utilities  | \$11,583        | \$138,996    |                     |
| <b>C. CONSTRUCTION</b> <sup>(3)</sup>                    |                 |              | <b>\$23,177,015</b> |
| Architect  |                 | \$1,100,230  |                     |
| Construction Management 8%                               |                 | \$1,986,911  |                     |
| Construction   |                 | \$20,089,875 |                     |
| <b>D. INSPECTIONS/ENGINEERING</b> <sup>(3)</sup>         |                 |              | <b>\$453,036</b>    |
| <b>E. FURNITURE AND EQUIPMENT</b> <sup>(3)</sup>         |                 |              | <b>\$1,029,039</b>  |
| <b>TOTAL ESTIMATED COST</b>                              |                 |              | <b>\$32,108,606</b> |
| <b>TOTAL NUMBER OF STUDENTS</b>                          |                 |              | 884                 |
| <b>NET COST PER STUDENT</b>                              |                 |              | \$36,322            |
| <b>PLUS INTERIM HOUSING &amp; CENTRAL ADMIN. SUPPORT</b> |                 |              | \$3,026             |
| <b>GROSS SCHOOL FACILITIES COSTS PER STUDENT</b>         |                 |              | \$39,348            |
| <b>GROSS FACILITIES COSTS PER SFD</b>                    |                 |              | \$11,903            |

(1) Estimated land price (excluding appraisal/escrow/survey) assumes superpad and site purchase based on sales price of property recently sold by the City of Rancho Cucamonga.

(2) Site development costs shown above were derived from average per acre costs of service site, off-site and utility costs realized by the District for Perdue Elementary School increased by the percentage change in the Marshall & Swift Class "B" index from January of 2007 thru January of 2019 (i.e., 29.4%).

(3) Construction, Inspection and Engineering and FFE Costs reflect a 29.4% increase in the actual costs incurred by the District to reflect the percentage change in the Marshall & Swift Class "B" index from January 2007 through January 2019.



**ETIWANDA SCHOOL DISTRICT  
SUMMARY OF ESTIMATED COSTS  
(FUTURE MIDDLE SCHOOL - 6-8 PROTOTYPE)**

| School Facilities Cost Component                         |                 |              | Cost Estimate       |
|--|-----------------|--------------|---------------------|
| <b>A. SITE ACQUISITION</b>                               |                 |              | <b>\$7,971,600</b>  |
| Purchase Price of Property <sup>(1)</sup>                |                 | \$7,665,000  |                     |
| Acres *:   | 21.90           |              |                     |
| Cost/Acre:   | \$350,000       |              |                     |
| Plus Appraisal/escrow/survey                             |                 | \$306,600    |                     |
| 4% of Site Costs per Section 1859.74(a)(2)               |                 |              |                     |
| <b>B. SITE DEVELOPMENT <sup>(2)</sup></b>                | <b>Per Acre</b> |              | <b>\$5,623,767</b>  |
| Off-Site Development                                     | \$66,402        | \$1,454,204  |                     |
| Service Site Development                                 | \$178,808       | \$3,915,895  |                     |
| Utilities  | \$11,583        | \$253,668    |                     |
|  | \$256,793       |              |                     |
| <b>C. CONSTRUCTION <sup>(3)</sup></b>                    |                 |              | <b>\$34,107,126</b> |
| Architect (4% of Construction Costs)                     |                 | \$1,100,230  |                     |
| Construction Management (8% of Construction)             |                 | \$2,200,460  |                     |
| Construction   |                 | \$30,806,436 |                     |
| <b>D. INSPECTIONS/ENGINEERING <sup>(3)</sup></b>         |                 |              | <b>\$671,787</b>    |
| <b>E. FURNITURE AND EQUIPMENT <sup>(3)</sup></b>         |                 |              | <b>\$1,276,267</b>  |
| <b>TOTAL ESTIMATED COST</b>                              |                 |              | <b>\$49,650,547</b> |
| <b>TOTAL NUMBER OF STUDENTS</b>                          |                 |              | 903                 |
| <b>NET COST PER STUDENT</b>                              |                 |              | \$54,984            |
| <b>PLUS INTERIM HOUSING &amp; CENTRAL ADMIN. SUPPORT</b> |                 |              | \$3,186             |
| <b>GROSS SCHOOL FACILITIES COSTS PER STUDENT</b>         |                 |              | \$58,170            |
| <b>GROSS FACILITIES COSTS PER SFD</b>                    |                 |              | \$7,248             |

(1) Estimated land price (excluding appraisal/escrow/survey) assumes superpad and site purchase based on sales price of property recently sold by the City of Rancho Cucamonga.

(2) Site development costs shown above were derived from average per acre costs of service site, off-site and utility costs realized by the District for Perdue Elementary School increased by the percentage change in the Marshall & Swift Class "B" index from January of 2007 thru January of 2019 (i.e., 29.4%).

(3) Construction, Inspection and Engineering and FFE Costs reflect a 29.4% increase in the actual costs incurred by the District to reflect the percentage change in the Marshall & Swift Class "B" index from January 2007 through January 2019.