



**COOPERATIVE  
STRATEGIES**

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

**IRVINE UNIFIED SCHOOL DISTRICT**

**SCHOOL FACILITIES NEEDS ANALYSIS**

**AUGUST 28, 2019**

**PREPARED FOR:**

**Irvine Unified  
School District**

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## EXECUTIVE SUMMARY

This School Facilities Needs Analysis ("Analysis") has been prepared in accordance with applicable laws to provide the factual basis for the Irvine Unified School District ("School District") to consider and, if desired, adopt alternative school facility fees ("Alternative Fees") that may be collected from residential development in the School District consistent with Section 17620 of the Education Code and Sections 65995.5, 65995.6, and 65995.7 of the Government Code (future code section references are to the Government Code unless otherwise specified). The Analysis provides factual information as to the following three (3) elements:

- (i) Determination by the State Allocation Board ("SAB") of eligibility to receive funds from the State of California ("State") for new school facility construction;
- (ii) Designation by the School District of satisfying at least two (2) of the four (4) statutory school requirements ("Statutory Requirements") set forth in Section 65995.5(b)(3); and
- (iii) Calculation of the amount of the permissible Alternative Fees authorized by Section 65995.5 ("Alternative No. 2 Fee") and by Section 65995.7 ("Alternative No. 3 Fee").

### **A. Eligibility for New Construction Funding from the State**

The School District has taken action electing to participate in the School Facilities Program ("SFP") established by Section 17070.10 of the Education Code and authorized a designated representative to (i) approve, certify, and submit the SAB Forms 50-01, 50-02, and 50-03 to the SAB and (ii) request an eligibility determination ("Eligibility Determination") for new construction funding as required by the SFP.

**As shown in Exhibits A, B, C, and D, the School District is eligible to receive new construction funding under the SFP.**

### **B. Compliance with Statutory Requirements**

A review of the records of the School District was accomplished to ascertain if the School District satisfies at least two (2) of the Statutory Requirements. Table ES-1 summarizes the Statutory Requirements and identifies those satisfied by the School District as of the date hereof.



**Table ES-1  
Summary of Statutory Requirements**

<b>Statutory Requirements</b>	<b>Status</b>
Substantial enrollment as defined in Section 65995.5(b)(3)(A) of its students on a multi-track year-round calendar	<b>Not Met</b>
Placed at least one (1) general obligation ("GO") bond measure on the ballot in the last four (4) years, and the measure received at least 50 percent plus one (1) of the votes cast	<b>Met</b>
Issued debt or incurred obligations for capital outlay in an amount equivalent to the percentage of its bonding capacity specified in Section 65995.5(b)(3)(C)	<b>Met</b>
At least 20 percent of the teaching stations are relocatable classrooms	<b>Not Met</b>

**C. Calculation of Alternative No. 2 Fee and Alternative No. 3 Fee**

The facts set forth herein justify on a roughly proportional and a reasonably related basis that the following amounts meet the requirements of Sections 66000 *et seq.*, as well as other applicable legal requirements, including but not limited to Sections 65995.5, 65995.6 and 65995.7. The Alternative No. 2 Fee and Alternative No. 3 Fee for the School District are listed in Table ES-2.

**Table ES-2  
Alternative Fees (2019\$)**

<b>Fee</b>	<b>Amount per Square Foot</b>
Alternative No. 2 Fee	\$4.76
Alternative No. 3 Fee	\$9.52

Attached as Exhibit E is (i) a summary of the school facility planning policies of the School District and (ii) an estimate of the school facilities cost impacts per square foot of residential construction. As can be seen from comparing Exhibit E to the recommended Alternative No. 2 Fee and the Alternative No. 3 Fee in Table ES-2, the Alternative Fees are less than the comparable amounts set forth in Exhibit E and are not sufficient to cover all of the actual school facilities cost impacts caused by new residential development on the School District. Therefore, the Alternative No. 2 Fees and the Alternative No. 3 Fees are reasonably related and roughly proportional to the cost of school facilities for the future development identified in the Analysis in accordance with applicable laws.

**D. Imposition of Alternative No. 2 Fee and Alternative No. 3 Fee**

Prior to the adoption of the Analysis, the public is given a 30-day period to review and comment on the Analysis, and any written comments received by the Governing Board of the School District must be responded to. The Governing Board is also required to hold a public hearing prior to its consideration of the Analysis.

Should the Governing Board of the School District approve the resolution that adopts the Analysis and the accompanying Alternative No. 2 Fee and Alternative No. 3 Fee, those amounts would be effective immediately for a period not to exceed 12 months. By approving the Analysis and the accompanying Alternative Fees, the Governing Board is authorizing the imposition of the Alternative No. 2 Fee for those periods when the State has new construction bond funds available and the Alternative No. 3 Fee for those periods when the SAB is no longer approving apportionments for new construction due to a lack of funds available and the conditions in Section 65995.7 have been met.

## I. GENERAL

Upon adoption of Alternative Fees by a school district, such Alternative Fees may be required in accordance with applicable law. It is anticipated that such adoption will specify that Alternative No. 2 Fees will be required as provided in Section 65995.5(a) if the SAB is approving apportionments for new construction funding, and Alternative No. 3 Fees will be required as provided in Section 65995.7(a), if the SAB is not approving apportionments for new construction funding.

The Analysis is divided into seven (7) main sections.

- Section I is the introductory section that generally describes the methodology used in preparing the Analysis.
- Section II describes the Eligibility Determination that has been obtained from the SAB, as well as documents which of the four (4) Statutory Requirements the School District presently satisfies.
- Section III projects the unhoused students to be generated by residential development anticipated to occur in the School District over the next five (5) years ("Future Units") in accordance with Section 65995.6(a).
- Section IV identifies any surplus school sites or existing surplus local funds that the School District might elect in whole or part to use to reduce the impact of the Future Units on the School District.
- Section V of the Analysis sets forth the recommended amount of the Alternative No. 2 Fee.
- Section VI of the Analysis sets forth the recommended amount of the Alternative No. 3 Fee.
- Finally, Section VII documents facts whereby the School District may make determinations regarding compliance of the Alternative Fees with Sections 66000 *et seq.*

## **Eligibility to Collect Alternative Fees**

### Eligibility to Receive State Funds

A school district must have been determined by the SAB to be eligible for new construction funding under the SFP pursuant to Section 65995.5(b)(1).

### Statutory Requirements

A school district must satisfy at least two (2) of the four (4) Statutory Requirements in order to adopt and impose Alternative Fees. The Statutory Requirements are summarized as follows:

1. A school district has a substantial enrollment, as defined in Section 65995.5(b)(3)(A) ("Substantial Enrollment") of its students on a multi-track year-round calendar;
2. A school district has placed at least one (1) GO bond measure on the ballot in the last four (4) years, and the measure received at least 50 percent plus one (1) of the votes cast;
3. A school district has issued debt or incurred obligations for capital outlay in an amount equivalent to a certain percentage of its bonding capacity; and/or
4. At least 20 percent of the teaching stations within a school district are relocatable classrooms.

## **Projected Unhoused Students from Future Residential Development**

### Total Projected Student Enrollment

In determining the amount of any proposed Alternative Fees, a school district must project in accordance with Section 65995.6 the total number of students to be generated by Future Units ("Projected Student Enrollment"). This projection is performed by applying the student generation rates for residential development over the previous five (5) years of a type similar to that of the Future Units either in the school district or in the city or the county in which the school district is located. The projection may be modified by relevant planning agency information.

### Excess Capacity

A school district must identify and consider the number of excess seats, if any, which are available at each school level (i.e., elementary school, middle school, and high school). If surplus seats exist at one (1) or more school levels, the school district

must determine what portion of the excess seats, if any, should be made available to accommodate the Projected Student Enrollment. The determination may include such considerations as matriculation of existing students, advance funding from mitigated future residential units, long term needs of the school district, as well as other relevant factors. Excess seats shall be determined by comparing capacity as calculated pursuant to Section 17071.25 of the Education Code to student enrollment.

#### Projected Unhoused Students

Lastly, a school district must reduce the Projected Student Enrollment by the excess capacity, if any, that is identified and allocated by the school district to the Future Units to calculate the number of projected unhoused students ("Projected Unhoused Students").

### **Surplus Property and Existing Surplus Local Funds**

#### Surplus Property

A school district must identify and make a reasonable allocation of surplus property, if any, which could be (i) used as a school site and/or (ii) sold to finance additional school facilities needed to accommodate the Projected Unhoused Students.

#### Existing Surplus Local Funds

A school district must identify and make a reasonable allocation of existing surplus local sources, including local funds, which includes commercial/industrial school fees ("Local Funds"), if any, that could be available to finance the construction of school facilities needed to accommodate the Projected Unhoused Students as referred to in Section 65995.5(c)(2) and 65995.6(b)(3).

### **Alternative No. 2 Fee**

#### Student Capacity and Site Size of Future School Facilities

A school district must determine the appropriate number of students to be housed at each school level. Pursuant to Section 65995.5(h), after this determination has been made, the school district must calculate the appropriate site size for each school level based on the "School Site Analysis and Development Handbook" published by the State Department of Education as that handbook read as of January 1, 1998.



### Site Acquisition and Site Development Costs

A school district must establish a factual basis for the estimated cost of acquiring property(s) for a school site(s) or the appraised value of a proposed school site(s). Additionally, the school district must establish an estimate of the permissible cost of developing such site(s). The site development cost includes utilities, off-site, and service site development costs.

### Total School Facility Costs per Student and Total School Facility Costs

A school district must estimate the total school facility costs per student based on the site acquisition and the site development costs mentioned above, as well as the amounts specified in Section 65995.5, which may or may not be adequate to fund the necessary school facilities. Thereafter, the total school facility costs must be calculated. This calculation involves multiplying the number of Projected Unhoused Students by the school facility costs per student set forth in Section 65995.5 and subtracting any available local sources, including Local Funds, identified by the school district and dedicated to such portion of future development in the school district.

### Residential Square Footage to be Constructed during the Next Five (5) Years

Based on information from the county, the city(s) or one (1) or more independent third party market reports, a school district must estimate the total assessable square footage of the Future Units.

### Alternative No. 2 Fee

A school district must calculate the Alternative No. 2 Fee by dividing the total school facility costs by the total assessable square footage of the Future Units in accordance with Section 65995.5(c).

## **Alternative No. 3 Fee**

### Alternative No. 3 Fee

The Alternative No. 3 Fee is determined by increasing the Alternative No. 2 Fee by an amount that may not exceed the amount calculated pursuant to Section 65995.5(c), provided that the calculation of such amount excludes reductions for available local sources, including Local Funds, identified and dedicated in accordance with Section 65995.7(a).

## **II. ELIGIBILITY TO COLLECT ALTERNATIVE FEES**

Section 65995.5 requires that a school district (i) be eligible for new construction funding under the SFP and (ii) satisfy at least two (2) of the Statutory Requirements to be eligible to impose an Alternative No. 2 Fee or an Alternative No. 3 Fee. Section II.A provides an evaluation of the eligibility of the School District for new construction funding under the SFP and Section II.B documents the School District's satisfaction of at least two (2) Statutory Requirements.

### **A. Eligibility to Receive State Funds**

The School District has taken action electing to participate in the SFP established by Section 17070.10 of the Education Code. Additionally, the School District authorized a designated representative to (i) approve, certify, and submit the SAB Forms 50-01, 50-02, and 50-03 to the SAB and (ii) request an Eligibility Determination for new construction funding as required by the SFP. The School District filed SAB Forms 50-01, 50-02, and 50-03 and requested an Eligibility Determination for new construction funding as required by the SFP on May 27, 1999. On July 28, 1999, the Eligibility Determination of the School District was approved by the SAB. Subsequently, the School District submitted updated SAB Forms 50-01, 50-02, and 50-03 as part of its ongoing facilities planning and financing program. The most current SAB Forms 50-01, 50-02, and 50-03 are incorporated herein as Exhibits A, B, and C, respectively. As shown in the School District's most current Eligibility Determination from the SAB (attached and incorporated as Exhibit D), the School District is eligible for new construction funding under the SFP for 5,331 students in grades kindergarten through 6, 1,235 students in grades 7 and 8, 255 students in grades 9 through 12, zero (0) non-severe special day class students, and 146 severe special day class students.

### **B. Statutory Requirements**

As stated in Section I, a school district must satisfy at least two (2) of the four (4) Statutory Requirements in order to levy Alternative Fees. What follows are facts establishing that the School District satisfies at least two (2) of the Statutory Requirements.

#### **1. Substantial Enrollment on Multi-track Year-Round Schedule**

This Statutory Requirement is met if the school district has Substantial Enrollment on a multi-track year-round schedule. Substantial Enrollment is defined differently for different types of school districts, as follows:

- a. *Unified School Districts and Elementary School Districts.* At least 30 percent of the school district's students in grades kindergarten through 6 are on a multi-track year-round schedule in the high school attendance area in which all or some of the new residential units identified in the Analysis are planned for construction.
- b. *High School Districts.* (i) At least 30 percent of the high school district's students are on a multi-track year-round schedule, or (ii) at least 40 percent of the students in grades kindergarten through 12 within the boundaries of the high school attendance area in which all or some of the new residential units identified in the Analysis are planned for construction are on a multi-track year-round schedule.

**The School District has determined that this Statutory Requirement has not been satisfied.**

**2. General Obligation Bond Measure**

This Statutory Requirement is met if the school district has placed a GO bond measure on the ballot in the last four (4) years and received at least 50 percent plus one (1) of the votes cast on one (1) such measure.

**The School District has determined that this Statutory Requirement has been satisfied. This determination is based on the fact that Measure E was placed before the voters of the School District on the June 6, 2016, ballot and the measure received an approval rate of 60.20 percent. Please see Exhibit F for more information on Measure E.**

**3. Debt or Obligations for Capital Outlay**

This Statutory Requirement is met if the school district has issued debt or incurred obligations for capital outlay in an amount equivalent to a specified percent of its local bonding capacity. If the debt does not include debt associated with a Mello-Roos Community Facilities District ("CFD") formed by a landowner election after November 4, 1998, the threshold is 15 percent. If the debt includes debt associated with a Mello-Roos CFD formed by a landowner election after November 4, 1998, the threshold is increased to 30 percent. All debt and obligations to be repaid from property taxes, parcel taxes, special taxes, and the school district's general fund may be included.

The School District has determined that this Statutory Requirement has been satisfied. The School District currently has \$741,510,000 in outstanding debt. This outstanding debt consists of \$128,825,000 in GO bonds issued and \$612,685,000 in special tax bonds issued. This debt represents 48.66 percent of the School District's bonding capacity (see Exhibit G for a calculation of the School District's bonding capacity).

**4. Relocatable Classrooms**

This Statutory Requirement is met if at least 20 percent of the school district's teaching stations are relocatable classrooms.

**The School District has determined that this Statutory Requirement has been not satisfied.**

**C. Eligibility to Collect Alternative Fees**

As determined above, the School District is eligible to receive new construction funding and currently satisfies at least two (2) of the four (4) Statutory Requirements. As a result, the School District is eligible to adopt and impose Alternative Fees as provided by applicable law.

### **III. PROJECTED UNHOUSED STUDENTS FROM RESIDENTIAL DEVELOPMENT OVER THE NEXT FIVE YEARS**

Section 65995.6(a) requires that the School District determine the need for new school facilities for the Projected Unhoused Students. The calculation of the Projected Unhoused Students shall be based on historical student generation rates ("SGRs") of new residential units constructed during the previous five (5) years of a type similar to that of the Future Units. Section III.A calculates the Projected Student Enrollment. Section III.B sets forth the relevant facts as to the identification of any excess seats which might be considered by the School District as available at each school level to house the Projected Student Enrollment, as determined in Section III.A. Finally, Section III.C calculates the Projected Unhoused Students.

#### **A. Projected Student Enrollment**

As stated above, Section 65995.6(a) specifies the methodology the School District must use to calculate the Projected Student Enrollment. What follows is a step-by-step description of this calculation.

##### **1. Student Generation Rates**

In order to calculate SGRs in accordance with Section 65995.6(a), the School District must identify residential units that (i) were constructed during the previous five (5) years and (ii) are representative of the Future Units. Residential data pertaining to the School District was obtained by Cooperative Strategies, LLC from the Office of the Assessor ("Assessor") of the County of Orange ("County"). Using data from the Assessor of the County and the School District, Cooperative Strategies compiled a database from such information containing the addresses of the units that met the criteria listed above. Parcels in the database were then classified by housing type (i.e., single family detached, single family attached, and multifamily).

- Residential units classified as single family detached ("SFD") are defined as units with no common walls each assigned a unique Assessor's parcel number.
- The category of single family attached ("SFA") consists of units with common walls each assigned a unique Assessor's parcel number (e.g., townhomes, condominiums, etc.).
- The third type of residential unit, multifamily ("MF"), is defined as a unit with common walls on an Assessor's parcel on which other units are located.



A total of 4,427 SFD units in the School District were identified as meeting the criteria stated above. Cooperative Strategies then obtained a database of all students within the School District at the beginning of school year 2018/2019. Upon comparison of the two (2) databases, 2,569 students were matched to the 4,427 SFD units, resulting in the following SGRs for SFD units shown in Table 1.

**Table 1**  
**Student Generation Rates for Single Family Detached Units**

<b>School Level</b>	<b>Number of Students Matched</b>	<b>Number of SFD Units</b>	<b>Student Generation Rates</b>
Elementary School (Grades K-6)	1,540	4,427	0.3479
Middle School (Grades 7-8)	404	4,427	0.0913
High School (Grades 9-12)	625	4,427	0.1412
<b>Total</b>	<b>2,569</b>	<b>N/A</b>	<b>0.5804</b>

A process identical to the one described above for SFD units was used to determine SGRs for SFA units. Cooperative Strategies examined SFA units constructed over the previous five (5) years and determined that a total of 5,646 units meet the criteria stated above. A comparison of these units to the student database revealed a total match of 2,899 students. Table 2 shows a summary of the calculation of the SGRs for SFA units.

**Table 2**  
**Student Generation Rates for Single Family Attached Units**

<b>School Level</b>	<b>Number of Students Matched</b>	<b>Number of SFA Units</b>	<b>Student Generation Rates</b>
Elementary School	1,784	5,646	0.3160
Middle School	457	5,646	0.0809
High School	658	5,646	0.1165
<b>Total</b>	<b>2,899</b>	<b>N/A</b>	<b>0.5134</b>

The process identical to the one described above for SFD and SFA units was used to determine SGRs for MF units. Cooperative Strategies examined MF units constructed over the previous five (5) years and determined that a total of 6,467 units meet the criteria stated above. A comparison of these units to the student database revealed a total match of 871 students. Table 3 shows a summary of the calculation of the SGRs for MF units.

**Table 3**  
**Student Generation Rates for Multifamily Units**

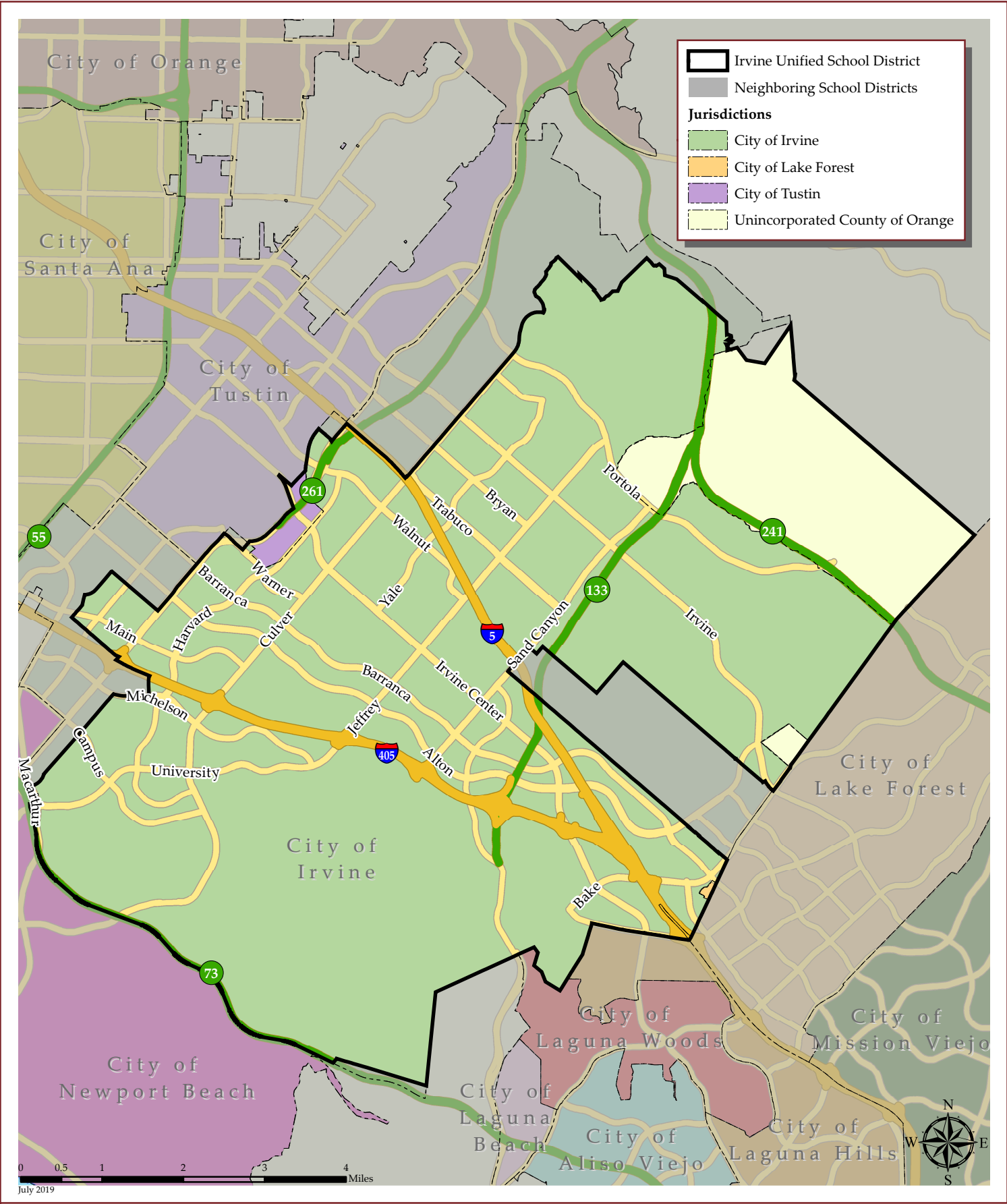
<b>School Level</b>	<b>Number of Students Matched</b>	<b>Number of MF Units</b>	<b>Student Generation Rates</b>
Elementary School	530	7,050	0.0752
Middle School	116	7,050	0.0165
High School	225	7,050	0.0319
<b>Total</b>	<b>871</b>	<b>N/A</b>	<b>0.1236</b>

## 2. Future Units

In order to determine the number of Future Units that could be constructed within the School District over the next five (5) years, Cooperative Strategies utilized residential absorption schedules compiled by the School District for its long-term student enrollment projections (please refer to the map on the following page for a geographic profile of the School District). Based on this information, as well as correspondence from the Cities and County (see Exhibit H), Cooperative Strategies has determined that the School District could experience the construction of 9,218 Future Units over the next five (5) years. Of these 9,218 Future Units, 7,975 units have already mitigated their impact on the School District through the execution of a mitigation agreement wherein units pay fees separate of School Fees or alternative school facility fees. Table 4 distinguishes between mitigated and non-mitigated Future Units by unit type.

# IRVINE UNIFIED SCHOOL DISTRICT

## GEOGRAPHIC PROFILE



**Table 4**  
**Future Units by Unit Type**

<b>Unit Type</b>	<b>Mitigated Future Units</b>	<b>Non-Mitigated Future Units</b>	<b>Total Future Units</b>
Single Family Detached	3,879	28	3,907
Single Family Attached	1,894	124	2,018
Multifamily	2,202	1,091	3,293
<b>Total Units</b>	<b>7,975</b>	<b>1,243</b>	<b>9,218</b>

The projected number of non-mitigated future residential units identified in Table 4 includes units that may result from existing structures that are voluntarily demolished in order to be replaced by new residential development ("Reconstruction"). For additional information regarding the imposition of the Alternative No. 2 Fee and Alternative No. 3 Fee on Reconstruction please refer to Exhibit I.

It should be noted these projections are based on the best available information at this time and are independent of the projected residential development reported to the State in SAB Form 50-01.

### **3. Projected Student Enrollment**

To calculate the Projected Student Enrollment, the number of Future SFD units, Future SFA units, and Future MF units listed in Table 4 were multiplied by the SGRs shown in Tables 1, 2, and 3. The results of this operation are shown in Table 5.

**Table 5**  
**Projected Student Enrollment**

<b>School Level</b>	<b>Students Generated from Mitigated Future Units</b>	<b>Students Generated from Non-Mitigated Future Units</b>	<b>Total Projected Students from Future Units</b>
Elementary School	2,115	131	2,246
Middle School	543	31	574
High School	839	53	892
<b>Total</b>	<b>3,497</b>	<b>215</b>	<b>3,712</b>

## B. Current Capacity

Collectively, the School District's school facilities in school year 2018/2019 have a capacity of 39,764 seats per Section 17071.25 of the Education Code. Of 39,764 seats, 20,435 are at the elementary school level, 5,873 are at the middle school level, and 13,456 are at the high school level. These capacities include seats from all new school facility construction projects funded by the State, as well as any projects which have been completed, occupied and are awaiting reimbursement from the State. Based on student enrollment data for school year 2018/2019, the enrollment of the School District is 35,158 students. As shown in Table 6, facilities capacity exceeds student enrollment at all school levels in school year 2018/2019.

**Table 6**  
**Existing School Facilities Capacity and Student Enrollment**

<b>School Level</b>	<b>2018/2019 Facilities Capacity <sup>[1]</sup></b>	<b>2018/2019 Student Enrollment <sup>[2]</sup></b>	<b>Excess/ (Shortage) Capacity</b>
Elementary School (Grades K-6)	20,435	19,137	1,298
Middle School (Grades 7-8)	5,873	5,572	301
High School (Grades 9-12)	13,456	10,449	3,007
<b>Total</b>	<b>39,764</b>	<b>35,158</b>	<b>4,606</b>
<i>[1] See Exhibit B for SAB Form 50-02, and Exhibit J for the Updated School Facilities Capacity Calculation. [2] Student enrollment from October 2018.</i>			

## C. Projected Unhoused Students

As shown in Table 6, the existing school facilities capacity of the School District determined in accordance with Section 17071.10 of the Education Code indicates that facilities capacity exceeds student enrollment by 1,298 students at the elementary school level, 301 seats at the middle school level, and 3,007 seats at the high school level in school year 2018/2019. However, this excess is due to projects that the School District funded through special tax bonds, and, therefore, this capacity is reserved for students to be generated from mitigated Future Units and mitigated residential development beyond the next five (5) years. Accordingly, there are no surplus seats that can be used to reduce the impacts created by students generated from non-mitigated Future Units.



#### **IV. SURPLUS SCHOOL SITES AND EXISTING SURPLUS LOCAL FUNDS**

Section 65995.6(b) states that the School District must identify and consider (i) surplus property, if any, owned by the School District that can be used as a school site or that is available for sale to finance school facilities, (ii) the extent to which projected enrollment growth can be accommodated at existing school facilities, and (iii) local sources that are available to finance the construction or reconstruction of school facilities needed to accommodate any growth in enrollment attributable to the construction of new residential units. Additionally, Section 65995.5(c)(2) requires the School District to subtract from the school facilities cost impact created by Future Units the amount of Local Funds that the governing board has dedicated to facilities necessitated by new residential units. To comply with Section 65995.6(b), the School District has identified and considered property it owns and has determined that it does not possess any sites that could be considered surplus. The Governing Board will review and re-adopt this Analysis annually, including a review of this determination and any need to consider property that may then be surplus to fund school facilities required to accommodate students being generated from existing residential units, or other students.

As for identifying and considering existing excess capacity that could accommodate the Projected Student Enrollment generated from non-mitigated Future Units, Section III.C. establishes that the School District does not have any surplus seats to house students that will be generated from non-mitigated Future Units.

Finally, in accordance with Sections 65995.6(b) and 65995.5(c)(2), the School District has determined that no local sources, including Local Funds, are available to finance the construction or reconstruction of school facilities needed to accommodate any Projected Student Enrollment generated from Future Units (see Exhibit K for more detail on local sources, including Local Funds).

## **V. ALTERNATIVE NO. 2 FEE**

As discussed in Section I, the objective of this Analysis is (i) to determine whether the School District may adopt Alternative Fees and (ii) to determine the permissible amount of the Alternative No. 2 Fee and the Alternative No. 3 Fee that the School District is permitted to levy on new residential development. Based on the findings, determinations, and projections made in Sections II through IV, Section V contains a step-by-step calculation of the permissible Alternative No. 2 Fee in accordance with Section 65995.5.

### **A. Alternative No. 2 Fee School Facility Costs**

As stated in Section 65995.5(c)(1), the initial step in calculating the maximum Alternative No. 2 Fee is to multiply the number of unhoused students generated from non-mitigated Future Units by the appropriate per-pupil grant amounts provided in Section 17072.10(a) of the Education Code. In addition, the sum shall be added to the site acquisition and site development costs determined pursuant to Section 65995.5(h).

#### **1. Per-Pupil Grant Amounts**

The per-pupil grant amounts identified in Section 17072.10(a) of the Education Code were adjusted by the SAB on January 23, 2019, pursuant to Section 17072.10(b) of the Education Code. The per-pupil grant amounts specified in Section 17072.10 are adjusted annually by the SAB to reflect construction cost changes as set forth in the statewide cost index for class B construction. Further, pursuant to SAB Regulation 1859.71.2 and Section 17074.56 of the Education Code, the per-pupil grants have been increased to account for automatic fire alarm detection systems and fire sprinkler systems. Table 7 shows the base per-pupil grant amounts.

**Table 7**  
**Base Per-Pupil Grant Amounts (2019\$)**

<b>School Level</b>	<b>Per-Pupil Grant Amount</b>	<b>Additional Grants for Auto Alarm and Fire Sprinkler System</b>	<b>Base Per-Pupil Grant Amount</b>
Elementary School	\$12,197	\$220	\$12,417
Middle School	\$12,901	\$263	\$13,164
High School	\$16,415	\$286	\$16,701

In addition to the base per-pupil grant amounts shown in Table 7, SAB Regulation 1859.76 provides additional grants for general site development on new school construction projects. Currently, these additional grants are calculated as (i) 6 percent of the base per-pupil grants for elementary and middle school projects, (ii) 3.75 percent of the base per-pupil grants for high school projects and (iii) a grant of \$19,853 per new useable acre acquired for new school construction. To determine the general site development grant for each school level, Cooperative Strategies first applied the percentages mentioned above to the base per-pupil grant amounts shown in Table 7.

Second, Cooperative Strategies applied the grant per new useable acre mentioned above to the student capacity of future school facilities and corresponding site size requirements for the School District listed in Table 10 to derive a grant amount per student (see Exhibit L for more information on the calculation of the additional grants for general site development).

At this time, the School District does not plan to acquire additional sites to construct middle school or high school facilities and would expand existing sites instead. Therefore, at this time, the School District is not assuming any additional grants for general site development at these school levels. The School District, however, is required to adopt the Analysis on an annual basis, and if the need to acquire land to construct additional middle school or high school facilities is identified in the future, the School District will update the Analysis accordingly. Table 8 shows these additional grants as well as the total per-pupil grant amounts.

**Table 8**  
**Total Per-Pupil Grant Amount (2019\$)**

<b>School Level</b>	<b>Base Per-Pupil Grant Amount<sup>[1]</sup></b>	<b>Additional Grants for General Site Development</b>	<b>Total Per-Pupil Grant Amount</b>
Elementary School	\$12,417	\$966	\$13,383
Middle School	\$13,164	N/A	\$13,164
High School	\$16,701	N/A	\$16,701
<i>[1] See Table 7.</i>			

Applicable law specifies the per-pupil grant amounts specified in Section 17072.10 are adjusted annually by the SAB to reflect construction cost changes as set forth in the statewide cost index for class B construction as provided in Section 17072.10(b) of the Education Code.

## **2. Total New School Construction Grants**

To determine the total new school construction grants under Section 65995.5, the number of Projected Unhoused Students to be generated from non-mitigated Future Units, as shown in Table 5, is multiplied by the total per-pupil grant amounts set forth in Section 17072.10(a) and (b) of the Education Code, as shown in Table 8. Table 9 shows the total new school construction grants of the School District pursuant to Section 65995.5(c)(1).

**Table 9**  
**Total New School Construction Grants for Projected**  
**Unhoused Students from Non-Mitigated Future Units (2019\$)**  
**(In Accordance with Section 65995.5(c)(1) of the Government Code)**

<b>School Level</b>	<b>Projected Unhoused Students</b>	<b>Total Per-Pupil Grant Amount</b>	<b>Total New Construction Grants</b>
Elementary School	138	\$13,383	\$1,846,854
Middle School	33	\$13,164	\$434,412
High School	56	\$16,701	\$935,256
<b>Total</b>	<b>227</b>	<b>N/A</b>	<b>\$3,216,522</b>

## **3. Total School Site Acquisition and Site Development Costs**

In addition to the total new school construction grants specified by Section 17072.10 of the Education Code, Section 65995.5(c)(1) permits the Alternative No. 2 Fee to include site acquisition and site development costs determined pursuant to Section 65995.5(h) and the applicable statutory provisions referred to therein. What follows is the calculation for determining the appropriate site acquisition and site development costs in accordance with Section 65995.5(h).

a. **Site Size Requirement**

To calculate the amount of site acquisition and site development costs that may be included in the Alternative No. 2 Fee, a school district must determine the student capacity of future school facilities that will be needed to accommodate the Projected Unhoused Students, as well as students to be generated from residential development anticipated to occur over the next 20 years. Based on the educational programs of the School District, the School District has determined that future elementary school facilities will be designed to accommodate 900 students. The School District does not plan to acquire additional sites to construct middle school or high school facilities at this time. Therefore, the School District is not assuming any additional site needs at these school levels.

Based on this capacity, the guidelines included in the "School Site Analysis and Development Handbook" ("Handbook") published by the State Department of Education as that Handbook read as of January 1, 1998, identify a recommended site size of 12.8 acres at the elementary school level. However, this Analysis utilizes a site size of 10 acres at the elementary school level. This is due to the School District's plans, at this time, for its future site acquisitions to be adjacent to land designated as park space, which would then reduce the number of acres needed for such future acquisitions.

The School District, however, is required to adopt the Analysis on an annual basis and should the School District's plan for future site acquisitions change, or if the need to construct additional middle school or high school facilities is identified in the future, the School District will update the Analysis accordingly. Table 10 identifies the site sizes recommended by the Handbook, as well as those utilized in the Analysis.

**Table 10**  
**Student Capacities and Site Sizes of Future School Facilities**

<b>School Level</b>	<b>Student Capacity</b>	<b>Site Size Acreage (Handbook)</b>	<b>Site Size Acreage (Utilized)</b>
Elementary School	900	12.8	10.0
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A



**b. Site Acquisition and Site Development Costs per Acre**

Based on recent appraisal information for Loma Ridge Elementary School, the School District believes that \$4,599,577 per acre for site acquisition at the elementary school level is a reasonable estimate. As for site development, the School District believes that \$239,850 per acre is a reasonable estimate based on the SAB 50-04 Form submitted to OPSC for Loma Ridge Elementary School. Table 11 lists the total estimated site acquisition costs and site development costs of the School District in accordance with Section 65995.5(h).

**Table 11**  
**Site Acquisition and Site Development Costs of Future School Facilities (2019\$)**

<b>School Level</b>	<b>Site Acquisition Cost <sup>[1]</sup></b>	<b>Site Development Cost <sup>[1]</sup></b>	<b>Total Site Cost</b>
Elementary School	\$45,995,770	\$2,398,500	\$48,394,270
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A
<i>[1] The site acquisition and site development costs are equal to the per acre costs listed above multiplied by the number of acres, as listed in Table 10.</i>			

**c. School Facilities Needed**

To ensure that non-mitigated Future Units are being charged an Alternative No. 2 Fee that is reasonably related to the school facilities that are required to house the Projected Unhoused Students to be generated from non-mitigated Future Units, the School District must identify the number of future school facilities that will be needed to house the Projected Unhoused Students to be generated from non-mitigated Future Units, as well as students to be generated from mitigated Future Units and residential development anticipated to occur over the next 20 years. To calculate the number of school facilities that the School District will need to adequately house the Projected Unhoused Students, the number of Projected Unhoused Students for each school level, as listed in Table 5, was divided by the applicable student capacity, as listed in Table 10. The number of school sites expected to be needed to house the Projected Unhoused Students generated from non-mitigated Future Units is shown in Table 12.

**Table 12**  
**School Facilities Needed**

<b>School Level</b>	<b>Total Facilities Needed</b>	<b>Facilities Needed for Students Generated from Mitigated Future Units</b>	<b>Facilities Needed for Students Generated from Non-Mitigated Future Units</b>
Elementary School	1.656	1.510	0.146
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A

It is important to realize that while the number of Projected Unhoused Students from non-mitigated Future Units equates only to approximately 14.6 percent of an elementary school, the School District will need to construct at least one (1) elementary school, in the future to accommodate (i) students generated from non-mitigated Future Units (ii) students generated from mitigated Future Units and (iii) students generated from future residential units beyond the next five (5) years.

**d. Alternative No. 2 Fee Site Costs in Accordance with Section 65995.5(h) of the Government Code**

The calculation of the total school site acquisition and site development cost impacts under Section 65995.5(h) is a two-step process. The first step involves calculating the total school site acquisition and site development costs related to the Projected Unhoused Students generated from non-mitigated Future Units. The calculation of this first step is shown in Table 13.

**Table 13**  
**Total School Site Acquisition and Site Development**  
**Costs for Students from Non-Mitigated Future Units (2019\$)**

School Level	Facilities Needed for Students Generated from Non-Mitigated Future Units	Site Cost	Total Site Costs <sup>[1]</sup>
Elementary School	0.146	\$48,394,270	\$7,065,563
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A
<i>[1] Numbers may not sum due to rounding.</i>			

Only a portion of the total site costs may be included in the calculation of the Alternative No. 2 Fee. Accordingly, the total school site acquisition and site development costs under Section 65995.5(h) must be reduced by half to arrive at the Alternative Fee No. 2 Site Costs. The calculation of this step is shown in Table 14.

**Table 14**  
**Alternative No. 2 Fee Site Costs (2019\$)**  
**(In Accordance with Section 65995.5(h) of the Government Code)**

School Level	Total Site Costs	Multiplier	Alternative No. 2 Fee Site Cost
Elementary School	\$7,065,563	50.00%	\$3,532,782
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A

#### **4. Alternative No. 2 Fee School Facility Costs**

As stated previously, the initial step in calculating the maximum Alternative No. 2 Fee is to identify (i) the total new school construction grant, and (ii) the site acquisition and development costs pursuant to Section 65995.5(h). The sum of these amounts, which is the Alternative No. 2 Fee School Facility Costs, is the maximum amount of school facility costs that may be included in the Alternative No. 2 Fee before any local fund credits are applied. For the School District, the total new school construction grant is \$3,046,410 and the total site acquisition and site development cost pursuant to Section 65995.5(h) is \$3,532,782. These costs and the Alternative No. 2 Fee School Facility Costs are shown by school level in Table 15.

**Table 15**  
**Alternative No.2 Fee School Facility Costs (2019\$)**  
**(In Accordance with Section 65995.5(c)(1) of the Government Code)**

<b>School Level</b>	<b>Total New Construction Grants</b>	<b>Alternative No. 2 Fee Site Costs</b>	<b>Alternative No. 2 Fee School Facility Costs</b>
Elementary School	\$1,753,173	\$3,532,782	\$5,285,955
Middle School	\$408,084	N/A	\$408,084
High School	\$885,153	N/A	\$885,153
<b>Total</b>	<b>\$3,046,410</b>	<b>\$3,532,782</b>	<b>\$6,579,192</b>

**B. Credit for Local Funds**

The second step in calculating the maximum Alternative No. 2 Fee is to subtract the amount of local sources, including Local Funds, if any, the School District has decided to dedicate to school facilities necessitated by the construction of non-mitigated Future Units from the Alternative No. 2 Fee School Facility Costs in order to calculate the Net Alternative No. 2 Fee School Facility Costs. As stated in Section IV of the Analysis, the School District has determined that no credit is available to accommodate Projected Unhoused Students generated from Future Units (see Exhibit L for more detail on local sources, including Local Funds).

**Table 16**  
**Net Alternative No.2 Fee School Facility Costs (2019\$)**  
**(In Accordance with Section 65995.5(c)(2) of the Government Code)**

<b>Item</b>	<b>Amounts</b>
Alternative No. 2 Fee School Facility Costs	\$6,579,192
Credit for Existing Surplus Local Funds	\$0
<b>Net Alternative No. 2 Fee School Facility Costs</b>	<b>\$6,579,192</b>

## C. Alternative No. 2 Fee Calculation

The final step in calculating the maximum Alternative No. 2 Fee is to divide the Net Alternative No. 2 Fee School Facility Costs by the total square footage of assessable space for non-mitigated Future Units.

### 1. Average Square Footage per Unit

In order to project the total square footage of assessable space of the non-mitigated Future Units, the Analysis must estimate the average square footage of Future SFD Units and Future MF Units to be constructed in the School District. To estimate the average square footage of Future Units to be constructed in the School District, Cooperative Strategies analyzed certificates of compliance issued by the School District over the last five (5) years and confirmed those estimates with the Planning Departments of the Cities and County. Based on this information, the average Future SFD Unit to be constructed within the School District is estimated to contain 2,895 square feet, the average Future SFA Unit is estimated to contain 1,700 square feet, and the average Future MF Unit estimated to contain 1,000 square feet (see Exhibit H).

### 2. Total Square Footage of Assessable Space

To calculate the total square footage of assessable space for non-mitigated Future Units, the average square footage of Future SFD Units and Future MF Units listed above was multiplied by the number of non-mitigated Future Units listed in Table 4. The results of this operation are shown in Table 17.

**Table 17**  
**Estimated Total Residential Square Footage**

Land Use	Non-Mitigated Future Units	Average Square Footage	Total Square Footage
Single Family Detached	28	2,895	81,060
Single Family Attached	124	1,700	210,800
Multifamily	1,091	1,000	1,091,000
<b>Total</b>	<b>1,243</b>	<b>N/A</b>	<b>1,382,860</b>

The projected total square footage of non-mitigated future residential units identified in Table 17 includes units that may result from Reconstruction. For additional information regarding the imposition of the Alternative No. 2 Fee and Alternative No. 3 Fee on Reconstruction please refer to Exhibit I.



### 3. Calculation of Alternative No. 2 Fee

To calculate the Alternative No. 2 Fee, the Net Alternative No. 2 Fee School Facility Costs, as listed in Table 16, were divided by the total square footage of assessable space of the non-mitigated Future Units, as listed in Table 17. Table 18 provides the Alternative No. 2 Fee that can be adopted by the School District.

**Table 18**  
**Alternative No. 2 Fee (2019\$)**

<b>Item</b>	<b>Amount/Square Footage</b>
Net Alternative No. 2 Fee School Facility Costs	\$6,579,192
Total Residential Square Footage	1,382,860
<b>Alternative No. 2 Fee</b>	<b>\$4.76</b>

## **VI. ALTERNATIVE NO. 3 FEE**

The Alternative No. 2 Fee, which is the maximum Alternative Fee that may be imposed during periods when State funds for new construction are available, was calculated in Section V in accordance with Section 65995.5. During periods when the SAB is no longer approving apportionments for new construction due to a lack of funds available, the Alternative No. 3 Fee may be imposed by a school district. Additionally, in accordance with Section 1859.81 of the SAB regulations, a school district requesting financial hardship assistance funding is required to impose the maximum developer fee justified by law (the Alternative No. 2 Fee, or the Alternative No. 3 Fee when the State declares that such fees can be imposed), or an alternative source greater than or equal to the amount of such fees. Similar to the methodology of the calculations performed in Section V, this Section VI provides a calculation of the Alternative No. 3 Fee in accordance with Section 65995.7.

### **A. Alternative No. 3 Fee School Facility Costs**

Pursuant to Section 65995.7, the Alternative No. 3 Fee School Facility Cost, which is the maximum amount of school facility costs that may be included in the Alternative No. 3 Fee, is calculated by increasing the Net Alternative No. 2 Fee School Facility Costs by an amount not to exceed the Alternative No. 2 Fee School Facility Costs. As required by Section 65995.7, this amount has been reduced by the amount of local funds (\$0 in the case of the School District) identified pursuant to Section 65995.5(c)(2). Accordingly, Table 19 shows the Net Alternative No. 2 Fee School Facility Costs previously shown in Table 16 and adds to that amount the Alternative No. 2 Fee School Facility Costs previously shown in Table 15. The result, shown in Table 19, is the Alternative No. 3 Fee School Facility Costs.

**Table 19**  
**Alternative No. 3 Fee School Facility Costs (2019\$)**  
**(In Accordance with Section 65995.7 of the Government Code)**

<b>Item</b>	<b>Amounts</b>
Net Alternative No. 2 Fee School Facility Costs	\$6,579,192
Alternative No. 2 Fee School Facility Costs	\$6,579,192
<b>Alternative No. 3 Fee School Facility Costs</b>	<b>\$13,158,384</b>

## **B. Alternative No. 3 Fee Calculation**

To calculate the Alternative No. 3 Fee, the Alternative No. 3 Fee School Facility Costs were divided by the total square footage of assessable space of the non-mitigated Future Units listed in Table 17. This calculation is required by Section 65995.5(c)(3) and outlined in Section V.C. of the Analysis. Table 20 provides the Alternative No. 3 Fee that can be levied by the School District on new residential development where permitted by applicable law.

**Table 20**  
**Alternative No. 3 Fee (2019\$)**

<b>Item</b>	<b>Amount/Square Footage</b>
Alternative No. 3 Fee School Facility Costs	\$13,158,384
Total Residential Square Footage	1,382,860
<b>Alternative No. 3 Fee</b>	<b>\$9.52</b>

## VII. SECTION 66000 OF THE GOVERNMENT CODE

Sections 66000 *et seq.* were enacted by the State in 1987. These provisions are assumed to be applicable to the Alternative Fees. Sections 66000 *et seq.* require that all public agencies satisfy the following requirements when establishing, increasing or imposing a fee, such as the herein described Alternative Fees, as a condition of approval for a development project.

1. Determine the purpose of the fee.
2. Identify the facilities to which the fee will be put.
3. Determine that there is a reasonable relationship between the need for public facilities and the type of development on which a fee is imposed.
4. Determine that there is a reasonable relationship between the amount of the fee and the public facility or portion of the public facility attributable to the development on which the fee is imposed.
5. Provide an annual accounting of any portion of the fee remaining unexpended or uncommitted in the School District's accounts.

New residential development in the School District, as shown in the Analysis, will generate additional students who will require the School District to provide additional school facilities. The amount to be included in the Alternative Fees is specified by statute. The Alternative No. 2 Fee of \$4.76 per square foot and the Alternative No. 3 Fee of \$9.52 per square foot are justified in the Analysis. The estimated average school facilities cost impacts on the School District per square foot of residential development as estimated in Exhibit E is \$11.07. As the actual school facilities cost impacts per square foot of residential construction is greater than the Alternative Fees, it is reasonable for the School District to determine that the Alternative No. 2 Fee of \$4.76 per square foot and the Alternative No. 3 Fee of \$9.52 per square foot are roughly proportional and reasonably related to the actual impacts caused by residential development on the School District.

This Analysis and the information included in Exhibit E therefore establish that the Alternative Fees meet the requirements of Sections 66000 *et seq.* and such a determination by the School District as part of adopting the Alternative Fees is justified and appropriate. The School District, therefore, is justified in levying Alternative Fees on all new development.

By way of summary, the Analysis shows that non-mitigated Future Units will produce additional elementary school, middle school, and high school students and that the School District does not have the capacity or funds to accommodate all of those additional students. Alternative Fees, therefore, will be used to fund (i) new elementary school, middle school, and high school facilities, (ii) expansion of existing elementary school, middle school, and high school facilities, and (iii) other upgrades to existing school facilities, but only to the extent that such items are needed to accommodate the Projected Unhoused Students generated from Future Units and to the extent that the use of the Alternative Fees on such items is permitted by applicable law.

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**EXHIBIT A**

**Updated SAB Form 50-01**



STATE OF CALIFORNIA  
**ENROLLMENT CERTIFICATION/PROJECTION**  
 SAB 50-01 (REV 05/09)

STATE ALLOCATION BOARD  
 OFFICE OF PUBLIC SCHOOL CONSTRUCTION  
 Page 6 of 6

SCHOOL DISTRICT Irvine Unified	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 73650
COUNTY Orange	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

Check one: ☒ Fifth-Year Enrollment Projection ☐ Tenth-Year Enrollment Projection

HSAA Districts Only - Check one: ☐ Attendance ☐ Residency

☐ Residency - COS Districts Only - (Fifth Year Projection Only)

☐ Modified Weighting (Fifth-Year Projection Only)

☐ Alternate Weighting - (Fill in boxes to the right):

3rd Prev. to 2nd Prev.	2nd Prev. to Prev.	Previous to Current

Part G. Number of New Dwelling Units  
 (Fifth-Year Projection Only)

12037

Part H. District Student Yield Factor  
 (Fifth-Year Projection Only)

0.7

**Part A. K-12 Pupil Data**

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
	/	/	/	/	2014 / 2015	2015 / 2016	2016 / 2017	2017 / 2018
K					2332	2523	2533	2738
1					2337	2288	2514	2581
2					2378	2441	2406	2612
3					2544	2491	2544	2554
4					2340	2604	2595	2671
5					2528	2462	2713	2705
6					2445	2604	2573	2798
7					2436	2507	2613	2621
8					2347	2520	2586	2689
9					2430	2404	2542	2573
10					2237	2435	2448	2590
11					2178	2242	2452	2441
12					2249	2185	2224	2396
<b>TOTAL</b>					<b>30781</b>	<b>31706</b>	<b>32743</b>	<b>33969</b>

**Part B. Pupils Attending Schools Chartered By Another District**

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
				0	0	0	0

**Part C. Continuation High School Pupils - (Districts Only)**

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					5	4	6	5
11					43	24	32	32
12					66	68	54	52
<b>TOTAL</b>					<b>114</b>	<b>96</b>	<b>92</b>	<b>89</b>

**Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)**

	Elementary	Secondary	TOTAL
Non-Severe	61	17	78
Severe	235	154	389
<b>TOTAL</b>	<b>296</b>	<b>171</b>	

**Part E. Special Day Class Pupils - (County Superintendent of Schools Only)**

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
/	/	/	/	2014 / 2015	2015 / 2016	2016 / 2017	2017 / 2018

**Part F. Birth Data - (Fifth-Year Projection Only)**

☐ County Birth Data ☐ Birth Data by District ZIP Codes

☐ Estimate ☐ Estimate ☐ Estimate

8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current

**Part I. Projected Enrollment**

**1. Fifth-Year Projection**

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
23924	6823	13878	44625

**Special Day Class pupils only - Enrollment/Residency**

	Elementary	Secondary	TOTAL
Non-Severe	75	20	95
Severe	287	178	465
<b>TOTAL</b>	<b>362</b>	<b>198</b>	

**2. Tenth-Year Projection**

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL

**Special Day Class pupils only - Enrollment/Residency**

	Elementary	Secondary	TOTAL
Non-Severe			
Severe			
<b>TOTAL</b>			

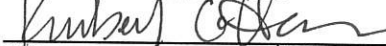
I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

Kimberly Coffeen

SIGNATURE OF DISTRICT REPRESENTATIVE



DATE

1/31/18

TELEPHONE NUMBER

(949) 936-5363

E-MAIL ADDRESS

KimCoffeen@iusd.org

**EXHIBIT B**

**Updated SAB Form 50-02**

STATE OF CALIFORNIA

**EXISTING SCHOOL BUILDING CAPACITY**

SAB 50-02 (Rev. 08/02) Excol (Rev. 11/21/2002)

SCHOOL DISTRICT

IRVINE UNIFIED

COUNTY

ORANGE

FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory)

73650

HIGH SCHOOL ATTENDANCE AREA (HSA) OR SUPER HSA (applicable)

(Rev. 2.20.04 by LLR)

**PART I - Classroom Inventory** ☐ NEW ☐ ADJUSTED

Line 1. Leased State Relocatable Classrooms	10		7		17
Line 2. Portable Classrooms leased less than 5 years					
Line 3. Interim Housing Portables leased less than 5 years					
Line 4. Interim Housing Portables leased at least 5 years					
Line 5. Portable Classrooms leased at least 5 years	112	12	21		145
Line 6. Portable Classrooms owned by district	375	116	298	21	23
Line 7. Permanent Classrooms	497	128	328	21	23
Line 8. Total (Lines 1 through 7)					995

**PART II - Available Classrooms**

a. Part I, line 4					
b. Part I, line 5					
c. Part I, line 6	112	12	21		145
d. Part I, line 7	375	116	298	21	23
e. Total (a, b, c, & d)	487	128	319	21	23

a. Part I, line 8	497	128	328	21	23
b. Part I, lines 1, 2, 5 and 6 (total only)					162
c. 25 percent of Part I, line 7 (total only)					209
d. Subtract c from b (enter 0 if negative)					
e. Total (a minus d)	497	128	328	21	23

**PART III - Determination of Existing School Building Capacity**

Line 1. Classroom capacity	12,175	3,456	8,613	273	207
Line 2. SER adjustment	731			8	6
Line 3. Operational Grants					
Line 4. Greater of line 2 or 3	731			8	6
Line 5. Total of lines 1 and 4	12,906	3,456	8,613	281	213

I certify, as the District Representative, that the information reported on this form is true and correct and that:  
 I am designated as an authorized district representative by the governing board of the district; and,  
 This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC).  
 In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE

Lance Lujan Ruiz

DATE

2/20/04

**EXHIBIT C**

**Updated SAB Form 50-03**

SCHOOL DISTRICT <b>Irvine USD</b>	FIVE-DIGIT DISTRICT CODE NUMBER (SEE CALIFORNIA PUBLIC SCHOOL DIRECTORY) <b>73650</b>
BUSINESS ADDRESS <b>14600 Sand Canyon Avenue</b>	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (IF APPLICABLE)
CITY/COUNTY <b>Irvine</b>	

**Part I – District Representative Information**

The following individual(s) have been designated as district representative(s) by school board minutes or the designee of the Superintendent of Public Instruction:

DISTRICT REPRESENTATIVE <b>Lorrie Ruiz</b>	TELEPHONE NUMBER <b>(949) 936-5308</b>	E-MAIL ADDRESS <b>lrui@iusd.org</b>
DISTRICT REPRESENTATIVE <b>Kira Falsetto</b>	TELEPHONE NUMBER <b>(949) 936-5383</b>	E-MAIL ADDRESS <b>kfalsett@iusd.org</b>

Part II – New Construction Eligibility Determination <input type="checkbox"/> NEW <input type="checkbox"/> ADJUSTED		K–6	7–8	9–12	Non-Severe	Severe
1. Projected Enrollment (Part H, Form SAB 50-01)		15,735	5,361	11,439	369	341
2. Existing School Building Capacity (Part III, Line 5 of Form SAB 50-02)		12,906	3,456	8,613	281	213
3. New Construction Baseline Eligibility (Line 1 minus Line 2)		2,829	1,905	2,826	88	128

**Part III – Modernization Eligibility Determination ☐ NEW ☐ ADJUSTED**

1. School Name					
<b>Option A</b>	K–6	7–8	9–12	Non-Severe	Severe
2. Permanent classrooms at least 25 years old					
3. Portable classrooms at least 20 years old					
4. Total (Lines 2 and 3)					
5. Multiply Line 4 by: 25 for K–6, 27 for 7–8 and 9–12, 13 for Non-Severe and 9 for Severe					
6. CBEDS enrollment at school					
7. Modernization Eligibility (lesser of each column of Lines 5 or 6)					
<b>Option B</b>					
2. Permanent space at least 25 years old (report by classroom or square footage)					
3. Portable space at least 20 years old					
4. Total (Lines 2 and 3)					
5. Remaining permanent and portable space (report by classroom or square footage)					
6. Total (Lines 4 and 5)					
7. Percentage (divide Line 4 by Line 6)					
	K–6	7–8	9–12	Non-Severe	Severe
8. CBEDS enrollment at school					
9. Modernization Eligibility (multiply Line 7 by each grade group reported on Line 8)					

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

- I am designated as an authorized district representative by the governing board of the district or the designee of the Superintendent of Public Instruction; and,
- A resolution or other appropriate documentation supporting this application under Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et seq., of the Education Code was adopted by the School District's Governing Board or the designee of the Superintendent of Public Instruction on \_\_\_\_\_; and,
- This form is an exact duplicate (verbatim) of the form provided by Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE	DATE
--------------------------------------	------

**EXHIBIT D**

**Eligibility Determination from the SAB**





California Department of  
General Services

CA.gov | DGS | OPSC | Project Tracking

PROJECT TRACKING

PTN GENERATOR

REPORTS

PTN HELP

## Project Main Page

[Return to Search Results](#)

DSA eTracker: **03-100218**  
 Application: 50/73650-00-001  
 County: Orange  
 District: Irvine Unified  
 Site: CANYON VIEW ELEMENTARY  
 District Rep: Mr. Kelvin Okino

[Details](#)

[Fund Releases](#)

[Budget Summary](#)

[Transaction Detail](#)

[Modernization Eligibility](#)

[New Construction Eligibility](#)

District Code	Attendance Area	Original SAB Approval Date	Recent SAB Approval
73650	0	7/28/1999	8/28/2019

SAB 50-03 New Construction Eligibility Information

**New Construction Baseline Eligibility**

Grade Level:	K - 6	7 - 8	9 - 12	Non-Severe	Severe
Established Eligibility:	1088	-358	-1107	0	0
SAB Approvals/Adjustments:	4243	1593	1362	-372	146
Remaining Eligibility:	5331	1235	255	-372	146

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**SAB 50-03 Eligibility Document Status/Dates**

Status:	PM Complete
Date Signed:	12/22/1998
Date Received:	5/27/1999
SAB Approval Date:	7/28/1999

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**EXHIBIT E**

**Summary of School Facility Planning Policies and Estimates of Actual  
School Facility Costs**

**Irvine Unified School District****School Facility Cost Impacts per Residential Square Foot**

August 2019

**School Facility Costs**

School Level	Site Acquisition Cost	Facility Construction	Total Cost
Elementary School	\$45,995,770	\$33,918,180	\$79,913,950
Middle School	\$0	\$1,111,730	\$1,111,730
High School	\$0	\$1,222,903	\$1,222,903

**Costs per Student**

School Level	Total Cost	Students Housed	Cost per Student
Elementary School	\$79,913,950	900	\$88,793
Middle School	\$1,111,730	27	\$41,175
High School	\$1,222,903	27	\$45,293

**School Facility Cost Impacts per Residential Unit**

School Level	Cost per Student	Weighted Average SGR	Cost per Unit
Elementary School	\$88,793	0.1054	\$9,358
Middle School	\$41,175	0.0249	\$1,027
High School	\$45,293	0.0426	\$1,931
<b>Total School Facility Cost Impact</b>			<b>\$12,316</b>
Average Square Footage <sup>[1]</sup>			1,113
<b>School Facility Cost Impact per Square Foot</b>			<b>\$11.07</b>
<i>[1] See Table 17 of the Analysis.</i>			

**Irvine Unified School District**  
**Summary of Estimated Costs**  
**Elementary School**  
**August 2019**

<b>A. Site</b>			<b>\$46,225,462</b>
	Purchase Price of Property	\$45,995,770	
	Acres:	10	
	Cost/Acre:	\$4,599,577	
	Appraisals	\$11,500	
	Surveys	\$75,000	
	Site Support Costs	\$75,192	
	Other Site Costs	\$68,000	
<b>B. Plans</b>			<b>\$2,340,045</b>
	Architect's Fee	\$1,659,000	
	Legal Fees	\$35,000	
	DSA/SDE Plan Check	\$136,981	
	Preliminary Tests	\$25,000	
	DSA Fees	\$230,000	
	Other Costs - Planning	\$254,064	
<b>C. Construction</b>			<b>\$25,672,223</b>
	Construction	\$23,450,000	
	Construction Management Services	\$1,254,723	
	Labor Compliance Costs	\$65,000	
	Projecy Payroll Costs	\$450,000	
	Other Costs - Construction	\$452,500	
<b>D. Construction Testing</b>			<b>\$275,000</b>
<b>E. Inspection</b>			<b>\$230,000</b>
<b>F. Furniture and Equipment</b>			<b>\$1,615,021</b>
<b>G. Contingency</b>			<b>\$3,556,199</b>
<b>H. Total Estimated Cost</b>			<b>\$79,913,950</b>

Summary	
School Facilities Capacity - Traditional Calendar	900
School Facilities Cost per Student - Traditional Calen	\$88,793

**EXHIBIT F**

**Information on Measure E**



# Irvine Unified School District, California, Bond Issue, Measure E (June 2016)



TEXT OF MEASURE ▾ SUPPORT ▾ OPPOSITION ▾ PATH TO THE BALLOT SEE ALSO ▾ MORE ▾

A **bond issue measure** was on the ballot for Irvine Unified School District voters in Orange County, California, on June 7, 2016. It was **approved**.

A **yes** vote was a vote in favor of increasing the district's debt by \$319 million through inissuing general obligation bonds in that amount.

A **no** vote was a vote against increasing the district's debt by \$319 million through inissuing general obligation bonds in that amount.

A 55 percent supermajority vote was required for the approval of Measure E.

## Election results

Irvine USD Measure E		
Result	Votes	Percentage
✔ Yes	<b>20,714</b>	<b>60.2%</b>
No	13,694	39.8%

*Election results from Orange County Elections Office*

### Measure E: Irvine Unified School District Bond Issue



#### The basics

##### Election date:

June 7, 2016

##### Status:

✔ Approved

##### Majority required:

55 percent

##### Topic:



**EXHIBIT G**

**Bonding Capacity Calculation**

**IRVINE UNIFIED SCHOOL DISTRICT**  
**Bonding Capacity Calculation**  
**Fiscal Year 2018/2019**

Description		Value
(1)	Total gross assessed value of Irvine Unified School District in fiscal year 2018/2019 <sup>[1]</sup>	\$60,953,385,626
(2)	Enter applicable percentage bond debt limit Section 15102 (School District) 1.25% Section 15108 (Unified School District) 2.5%	2.50%
(3)	Bonding capacity	\$1,523,834,641
(4)	Senate Bill 50 local bonding capacity threshold 15% of District's local bonding capacity	\$228,575,196
(5)	Senate Bill 50 local bonding capacity threshold 30% of District's local bonding capacity	\$457,150,392

[1] Source : Orange County Office of the Auditor-Controller

**EXHIBIT H**

**Correspondence with the Cities and County**



# COOPERATIVE STRATEGIES

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

July 19, 2019

Mr. Pete Carmichael  
Community Development  
City of Irvine  
1 Civic Center Plaza  
Irvine, CA 92606

**Re: Residential Development Projections within Irvine Unified School District Boundaries**

Dear Mr. Carmichael,

Cooperative Strategies, LLC is in the process of revising the School Facilities Needs Analysis ("SFNA") for the Irvine Unified School District ("School District"). Pursuant to Section 65995.5(c)(3) of the Government Code, one component of the SFNA is an estimate of the number, type, and square footage of expected future residential units ("Future Units") to be constructed in the area of the City of Irvine ("City") served by the School District **over the next five (5) years**.

Projections regarding the Future Units to be constructed within the area of the City served by the School District are shown on the following page. Based on information obtained from the City and the School District, Cooperative Strategies has prepared Future Unit estimates and Future Unit square footage estimates for the School District. Cooperative Strategies would like to provide the City with the opportunity to review, and if necessary, modify these projections. Please complete the attached page ("Certificate") and return to Cooperative Strategies by Friday, **August 2, 2019**.

Mr. Carmichael, should you have any questions regarding the projections please contact me at 949.250.8323. For your convenience, you may email me a signed and scanned copy to [bclark@coopstrategies.com](mailto:bclark@coopstrategies.com). We sincerely appreciate your assistance in providing this information and look forward to hearing from you soon.

Sincerely,

Benjamin Clark  
Associate

In its efforts to assist Cooperative Strategies, LLC in preparing the SFNA in accordance with the guidelines of Section 65995.5(c)(3) of the Government Code for the Irvine Unified School District, the City of Irvine ("City"):

\_\_\_The City concurs with the previous residential development projections as provided below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)	3,907	2,895
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)	2,018	1,700
Multifamily (i.e. apartments)	3,293	1,000

[1] Excludes units designated as age restricted (i.e. requiring residents to be at least 55 years of age).

\_\_\_The residential development projected by the City is listed below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)		
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)		
Multifamily (i.e. apartments)		

[1] Excludes units designated as age restricted (i.e. requiring residents to be at least 55 years of age).

Signed, \_\_\_\_\_, of the City of Irvine on \_\_\_\_\_.

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_



# COOPERATIVE STRATEGIES

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

*Elizabeth Bmsack*  
*please reply*  
CITY MANAGER'S OFFICE

JUL 22 2019

RECEIVED

July 19, 2019

Mr. Matthew S. West  
City Manager  
City of Tustin  
300 Centennial Way  
Tustin, CA 92780

**Re: Residential Development Projections within Irvine Unified School District Boundaries**

Dear Mr. West,

Cooperative Strategies, LLC is in the process of revising the School Facilities Needs Analysis ("SFNA") for the Irvine Unified School District ("School District"). Pursuant to Section 65995.5(c)(3) of the Government Code, one component of the SFNA is an estimate of the number, type, and square footage of expected future residential units ("Future Units") to be constructed in the area of the City of Tustin ("City") served by the School District **over the next five (5) years.**

Projections regarding the Future Units to be constructed within the area of the City served by the School District are shown on the following page. Based on information obtained from the City and the School District, Cooperative Strategies has prepared Future Unit estimates and Future Unit square footage estimates for the School District. Cooperative Strategies would like to provide the City with the opportunity to review, and if necessary, modify these projections. Please complete the attached page ("Certificate") and return to Cooperative Strategies by Friday, **August 2, 2019.**

Mr. West, should you have any questions regarding the projections please contact me at 949.250.8323. For your convenience, you may email me a signed and scanned copy to [bclark@coopstrategies.com](mailto:bclark@coopstrategies.com). We sincerely appreciate your assistance in providing this information and look forward to hearing from you soon.

Sincerely,

Benjamin Clark  
Associate



In its efforts to assist Cooperative Strategies, LLC in preparing the SFNA in accordance with the guidelines of Section 65995.5(c)(3) of the Government Code for the Irvine Unified School District, the City of Tustin ("City"):

☒ The City concurs with the previous residential development projections as provided below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)	0	N/A
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)	0	N/A
Multifamily (i.e. apartments)	0	N/A

[1] Excludes units designated as age restricted (i.e. requiring residents to be at least 55 years of age).

☐ The residential development projected by the City is listed below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)		
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)		
Multifamily (i.e. apartments)		

[1] Excludes units designated as age restricted (i.e. requiring residents to be at least 55 years of age).

Signed, Elizabeth A. Binsack of the City of Tustin on 7/30/19.

Printed Name: Elizabeth A. Binsack  
Title: Community Development Director



# COOPERATIVE STRATEGIES

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

July 19, 2019

Mr. Colby Cataldi  
Deputy Director  
County of Orange  
300 N. Flower Street  
Santa Ana, CA 92703

**Re: Residential Development Projections within Irvine Unified School District  
Boundaries**

Dear Mr. Cataldi,

Cooperative Strategies, LLC is in the process of revising the School Facilities Needs Analysis ("SFNA") for the Irvine Unified School District ("School District"). Pursuant to Section 65995.5(c)(3) of the Government Code, one component of the SFNA is an estimate of the number, type, and square footage of expected future residential units ("Future Units") to be constructed in the area of the County of Orange ("County") served by the School District **over the next five (5) years.**

Projections regarding the Future Units to be constructed within the area of the City served by the School District are shown on the following page. Based on information obtained from the City and the School District, Cooperative Strategies has prepared Future Unit estimates and Future Unit square footage estimates for the School District. Cooperative Strategies would like to provide the City with the opportunity to review, and if necessary, modify these projections. Please complete the attached page ("Certificate") and return to Cooperative Strategies by Friday, **August 2, 2019.**

Mr. Cataldi, should you have any questions regarding the projections please contact me at 949.250.8323. For your convenience, you may email me a signed and scanned copy to [bclark@coopstrategies.com](mailto:bclark@coopstrategies.com). We sincerely appreciate your assistance in providing this information and look forward to hearing from you soon.

Sincerely,

Benjamin Clark  
Associate

In its efforts to assist Cooperative Strategies, LLC in preparing the SFNA in accordance with the guidelines of Section 65995.5(c)(3) of the Government Code for the Irvine Unified School District, the County of Orange ("County"):

\_\_\_The County of Orange concurs with the previous residential development projections as provided below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)	0	N/A
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)	0	N/A
Multifamily (i.e. apartments)	0	N/A

[1] Excludes units designated as age restricted (i.e. requiring residents to be at least 55 years of age).

\_\_\_The residential development projected by the County of Orange is listed below:

Unit Type	Projected Number of Units <sup>[1]</sup>	Estimated Average Square Footage per Unit
Single Family Detached (i.e. single family home)		
Single Family Attached (e.g. condos, duplexes, townhomes, etc.)		
Multifamily (i.e. apartments)		

[1] Excludes units **designated** as age restricted (i.e. requiring residents to be at least 55 years of age).

Signed, \_\_\_\_\_, of the County of Orange on \_\_\_\_\_.

Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**EXHIBIT I**

**Reconstruction**

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

**A. Residential Reconstruction**

Residential Reconstruction consists of voluntarily demolishing existing residential units and replacing them with new residential development. To the extent Reconstruction increases the residential square footage beyond what was demolished ("New Square Footage"), the increase in square footage is subject to the applicable Alternative No. 2 Fee or Alternative No. 3 Fee as such construction is considered new residential development. As for the amount of square footage constructed that replaces only the previously constructed square footage ("Replacement Square Footage"), the determination of the applicable fee, if any, is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the School District to provide school facilities for new student enrollment.

As of the date of this Analysis, the large-scale Reconstruction of residential development within the School District has not occurred to the point where statistically significant data can be utilized to determine if Replacement Square Footage increases student enrollment. Therefore, prior to the imposition of fees on Replacement Square Footage, the School District may undertake an analysis on any future proposed project(s) and may amend/update this Analysis. Such analysis will examine the extent to which an increase in enrollment can be expected from Replacement Square Footage due to any differential in student generation rates as identified in the Analysis for the applicable unit types between existing square footage and Replacement Square Footage. To the extent it can be demonstrated that Replacement Square Footage will increase student enrollment, the School District may then impose a fee on the Replacement Square Footage. This fee amount on Replacement Square Footage shall be calculated by determining the cost impacts associated with any growth in student enrollment from the Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the Alternative No. 2 Fee or Alternative No. 3 Fee that is in effect at such time.

**B. Reconstruction of Commercial/Industrial Construction into Residential Construction**

The voluntary demolition of existing commercial/industrial buildings and replacement of them with new residential development is a different category of Reconstruction. Cooperative Strategies is aware that such types of Reconstruction may occur within the School District over the next five (5) years, however, Cooperative Strategies was unable to find information (i) about the amount planned within the School District over the next five (5) years or (ii) historical levels, which might indicate the amount to be expected in the future. Due to the lack of information, the School District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

The fee credit determination will be based upon a comparison of the impacts of the planned residential project and the existing land use category (i.e. retail and services, office, research and development, industrial/warehouse/manufacturing, hospital, or hotel/motel). The actual impacts of the planned residential project (taken from Exhibit E) will be reduced by the impact of the existing commercial/industrial category (derived from calculations contained in the current Commercial/Industrial Development School Fee Justification Study adopted by the School District). Any reduction to the Alternative No. 2 Fee would only occur if the reduced amount falls below the Alternative No. 2 Fee. In such a case, the School District would levy the reduced amount per square foot of new residential construction for the subject Reconstruction project.

**EXHIBIT J**

**Updated School Facilities Capacity Calculation**



**Irvine Unified School District**  
**School Facilities Capacity Calculation**

Application	Item	Elementary School	Middle School	High School
N/A	SAB Form 50-02 <sup>[1]</sup>	12,906	3,456	8,613
N/A	Non-Severe/Severe Capacity	266	76	152
N/A	Classrooms Added without State Funding	163	0	0
50/73650-00-001	Canyon View Elementary	825	0	0
50/73650-00-002	Oak Creek Elementary	263	0	0
50/73650-00-005	Turtle Ridge Elementary	273	147	0
50/73650-00-006	Quail Hill Elementary	0	271	299
50/73650-00-007	Woodbury Elementary	433	0	0
50/73650-00-008	Creekside Education Center	0	0	702
50/73650-00-009	University High	0	0	324
50/73650-00-011	Jeffrey Trail Middle School	0	783	0
50/73650-00-012	Stonegate Elementary	725	0	0
50/73650-00-013	Vista Verde	46	0	0
50/73650-00-014	Stone Creek Elementary	8	0	0
50/73650-00-015	Woodbridge High	0	0	324
50/73650-00-016	Deerfield Elementary	175	0	0
50/73650-00-017	Stonegate Elementary	60	0	0
50/73650-00-018	Cypress Village Elementary	627	0	0
50/73650-00-019	Northwood High School	0	0	216
50/73650-00-020	Irvine High School	0	0	324
50/73650-00-021	Portola High School	0	0	2,367
50/73650-00-022	Portola Springs Elementary	590	0	0
50/73650-00-023	Beacon Park School	450	360	0
50/73650-00-024	Northwood High School	0	0	27
50/73650-00-025	Creekside High School	0	0	27
50/73650-00-026	Jeffrey Trail Middle School	0	78	0
50/73650-00-027	Cypress Village Elementary	100	0	0
50/73650-00-028	Portola Springs Elementary	100	0	0
50/73650-00-029	Cypress Village Elementary	75	0	0
50/73650-00-030	Eastwood Elementary	625	0	0
50/73650-00-031	Portola Springs Villas	75	0	0
50/73650-00-032	Rancho MS - Music Classroom Addition	0	27	0
50/73650-00-033	Cadence Park K-8	550	324	0
50/73650-00-034	Stone Creek Elementary	50	0	0
50/73650-00-035	Creekside High School	0	0	81
50/73650-00-036	Sierra Vista Middle School	0	108	0
50/73650-00-037	South Lake Middle School	0	54	0
50/73650-00-038	Eastshore Elementary	50	0	0
50/73650-00-039	Venado Middle School	0	135	0
50/73650-00-040	Loma Ridge Elementary	650	0	0
50/73650-00-041	Rancho Middle School	0	54	0
50/73650-00-042	Cypress Village Elementary	100	0	0
50/73650-00-044	Springbrook Elementary	75	0	0
50/73650-00-045	Canyon View Elementary	25	0	0
50/73650-00-046	Meadow Park Elementary	75	0	0
50/73650-00-047	Brywood Elementary	75	0	0
<b>Total Capacity</b>	<b>N/A</b>	<b>20,435</b>	<b>5,873</b>	<b>13,456</b>

[1] See Exhibit B for SAB Form 50-02.

Source <https://www.dgsapps.dgs.ca.gov/OPSC/PT/Pt/Default.aspx>

**EXHIBIT K**

**Identification and Consideration of Local Funding Sources per Section  
65995.5(c)(2) and Section 65995.6(b)(3)**

Section 65995.6(b)(3) requires the School District to identify and consider any local sources other than fees, charges, dedications, or other requirements that can be used to offset the cost impacts of Future Units. Additionally, Section 65995.5(c)(2) requires the School District to subtract the amount of Local Funds, which includes commercial/industrial school fees, that the governing board has dedicated to facilities necessitated by Future Units. What follows is a summary of potential local sources, including Local Funds that were evaluated for reducing such impact.

**1. Lease Financings**

Lease financings are a means of financing facilities through a pledge of lease payments, as opposed to a new revenue source, i.e., Certificates of Participation ("COPs"), Lease Revenue Bonds ("LRBs"), etc. All lease payments associated with lease financings must be paid by the issuing school district through its existing sources of revenue. The lease payments are secured by the issuing school district's general fund.

The School District has not issued any recent lease financings to offset the impact of Future.

**2. General Obligation Bonds**

General Obligation ("GO") bonds are secured by the full faith, credit and taxing power of the issuing school district. A GO bond constitutes debts of the issuer and generally requires 2/3 approval by election prior to issuance; however, a Proposition 39 GO bond is approved by 55 percent of the votes. In return for a lower voter approval threshold under Proposition 39, the issuing school district (i) must identify a specific list of school facility projects, (ii) has limitations on the rate of maximum tax levy, and (iii) upon approval, the expenditures are monitored and audited by a citizens' oversight committee annually. Voter approval grants the school district the right to levy additional *ad valorem* taxes on all taxable property within its jurisdiction in order to pay debt service on the GO bonds.

On June 6, 2016, the voters of the School District approved Measure E, which authorized the issuance of \$319,000,000 in GO bonds. Proceeds from Measure E are dedicated to the modernization and upgrades of the existing school facilities within the School District. Therefore, GO bond proceeds are not available to offset the impact of the Projected Unhoused Students from non-mitigated Future Units.

3. **Redevelopment Pass-Throughs**

California redevelopment law allows school districts to share in tax increment income via pass-through agreements with local redevelopment agencies. The passage of AB X1 26 eliminated redevelopment agencies as of February 1, 2012 and replaced them with successor agencies. Though redevelopment agencies have been eliminated, local educational agency's pass-through entitlements remain.

The School District currently has a pass-through agreement with the City of Irvine for the redevelopment of the Great Park area. Revenues collected from these pass-through agreements are reserved for the construction of school facilities for Projected Unhoused Students generated from mitigated Future Units built within the Great Park. Therefore, at this time, it has been determined that no additional revenue from pass-through agreements is available to offset the impact of Projected Unhoused Students generated from non-mitigated Future Units.

4. **Community Facilities Districts**

The Mello-Roos Community Facilities Act provides an alternative method for public agencies to fund facilities with useful lives of five (5) years or more. The Community Facilities District ("CFD") is a financing entity through which a local government is authorized to levy special taxes to pay debt service on issued bonds or to pay for the direct construction of facilities. A two-thirds vote of the qualified voters is required to form the CFD.

The School District's CFDs were formed on specific residential development projects as an alternative to paying developer fees. Accordingly, none of the special tax or bond proceeds from these CFDs will be available to offset the cost impacts of any residential units constructed outside the boundaries of the CFDs. Similarly, the School District will not be permitted to collect additional statutory school fees, mitigation payments or Alternative Fees from the units located within these CFDs, nor were the units from these CFDs considered in calculating the Alternative No. 2 and Alternative No. 3 Fees.

5. **School Fees**

Sections 17620 *et seq.* of the Education Code gives school districts the authority to collect statutory school fees ("School Fees") from commercial and industrial development if a justification study is prepared and certain nexus findings are made. Section 65995.5(c)(2) requires the School District to identify and consider Local Funds, which includes commercial/industrial School Fees, and to subtract such funds from the total impact created by Future Units, if such Local Funds are available.

The School District currently collects such fees in the amount of \$0.61 per square foot. In the previous five (5) years, the School District collected approximately \$852,171 in School Fees from commercial/industrial development. A similar amount of commercial/industrial School Fees can be expected to be received over the following five (5) years. This potential funding will be discussed further below.

**6. Identification of Existing Surplus Local Funds**

Over the next five (5) years, the School District will need to construct school facilities to house students to be generated from Future Units. Using per-student costs calculated in Exhibit E, providing adequate school facilities to the 227 Projected Unhoused Students identified in Section III.C will have a cost of \$16,148,608. Table K-1 shows a summary of the school facilities needs of the School District.

**Table K-1  
Identification of School Facilities Needs (2019\$)**

<b>Item</b>	<b>Amount</b>
Future Unhoused Student Impact	\$15,308,828

As stated above, the School District has identified potential commercial/industrial school fees in the amount of \$852,171. In addition, the School District also plans to pursue State funding for the construction of school facilities to adequately house students generated from existing residential development and Future Units. Based on the current per-pupil grant amounts established by the State and the School District's site costs, the 227 Projected Unhoused Students would generate \$6,579,192 in State funding, as shown in Table 15. Additionally, based on Table 16 of the Analysis, the School District can expect to receive \$6,579,192 from Alternative No. 2 Fees on new residential development. Table K-2 summarizes potential funding sources to fund the school facilities needs identified in Table K-1.

**Table K-2  
Identification of Local Funds (2019\$)**

<b>Item</b>	<b>Amount</b>
Projected Commercial/Industrial School Fees	\$852,171
State Funding for Projected Unhoused Students	\$6,579,192
Projected Alternative No. 2 Fees	\$6,579,192
<b>Total</b>	<b>\$14,010,555</b>

As shown in Table K-3, when considering the current and future school needs of the School District, there is currently a \$1,298,273 funding shortfall. Therefore, the School District does not have surplus funds available to offset the cost impact of Future Units.

**Table K-3**  
**Identification of Funding Shortfall (2019\$)**

<b>Item</b>	<b>Amount</b>
School Facilities Needs	\$15,308,828
Local Funding Sources	(\$14,010,555)
<b>Remaining Funding Shortfall</b>	<b>\$1,298,273</b>

**EXHIBIT L**

**Calculation of Additional Grants for General Site Development**

**Irvine Unified School District****General Site Development Grant per Student Calculation****1. Calculation of Additional Grant Amount as a percentage of Base Per-Pupil Grant at Each School Level**

School Level	Base Per-Pupil Grant <sup>[1]</sup>	Percent	Additional Grant
Elementary School	\$12,417	6.00%	\$745
Middle School	\$13,164	N/A	N/A
High School	\$16,701	N/A	N/A
<i>[1] Includes Automatic Fire Detection/Sprinkler Grant.</i>			

**2a. Calculation of Total Grant Amount for a New School Facility at Each School Level**

School Level	Grant per New Usable Acre	Site Size	Grant per School Facility
Elementary School	\$19,853	10.0	\$198,530
Middle School	\$19,853	N/A	N/A
High School	\$19,853	N/A	N/A

**2b. Calculation of Grant Amount per Student at Each School Level**

School Level	Grant per School Facility	Facility Capacity	Grant per Student
Elementary School	\$198,530	900	\$221
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A

**3. Determination of Total Grant per Student for General Site Development at Each School Level**

School Level	Additional Grant as a percentage of Base Per-Pupil Grant	Grant per Student	Total Grant for General Site Development
Elementary School	\$745	\$221	\$966
Middle School	N/A	N/A	N/A
High School	N/A	N/A	N/A