School Facilities Fee Justification Report

Prepared Pursuant to Government Code Section 66001

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Jurupa Unified School District

2026/2027

KeyAnalytics

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I. Introduction

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

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

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

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

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

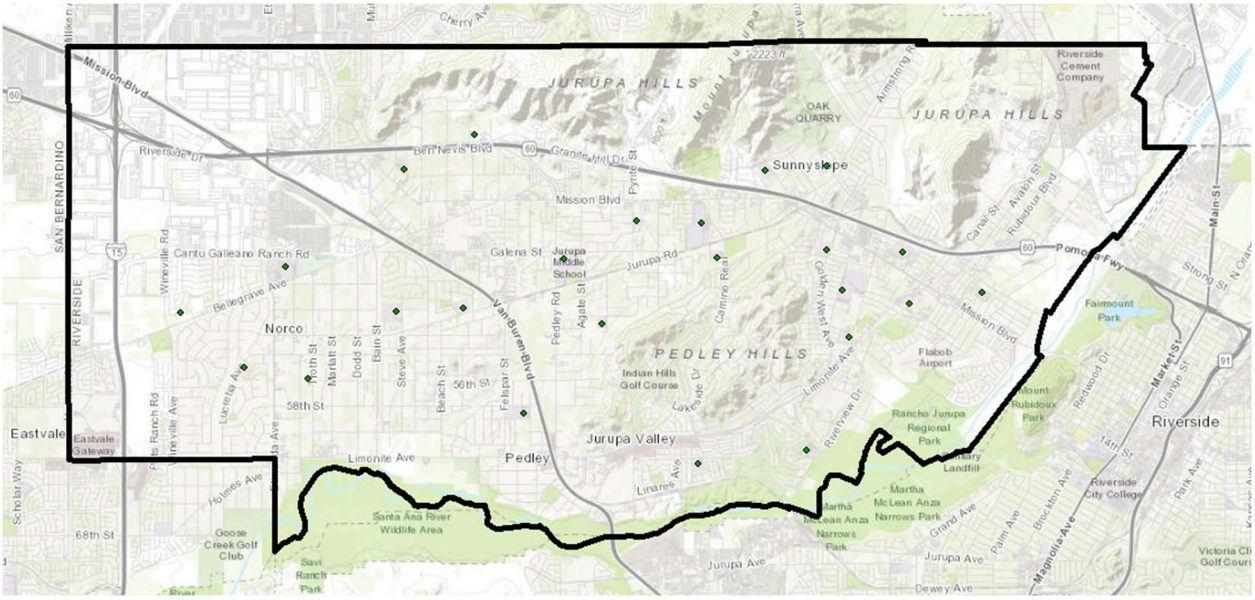
The purpose of this School Facilities Fee Justification Report ("Report") is to provide the information necessary to satisfy these requirements for the imposition of School Fees, pursuant to AB 2926, by the Jurupa Unified School District ("District").

II. The School District

The District encompasses 44 square miles and serves the communities of the City of Jurupa Valley, a portion of the City of Eastvale and a small portion of the City of Riverside. The District provides education in Transitional Kindergarten ("TK") through 12th grade.

The District has a student population of approximately 17,400 and operates 24 schools (17 elementary schools, three middle schools, three comprehensive high schools and one continuation high school).

Jurupa Unified School District
Boundary Map



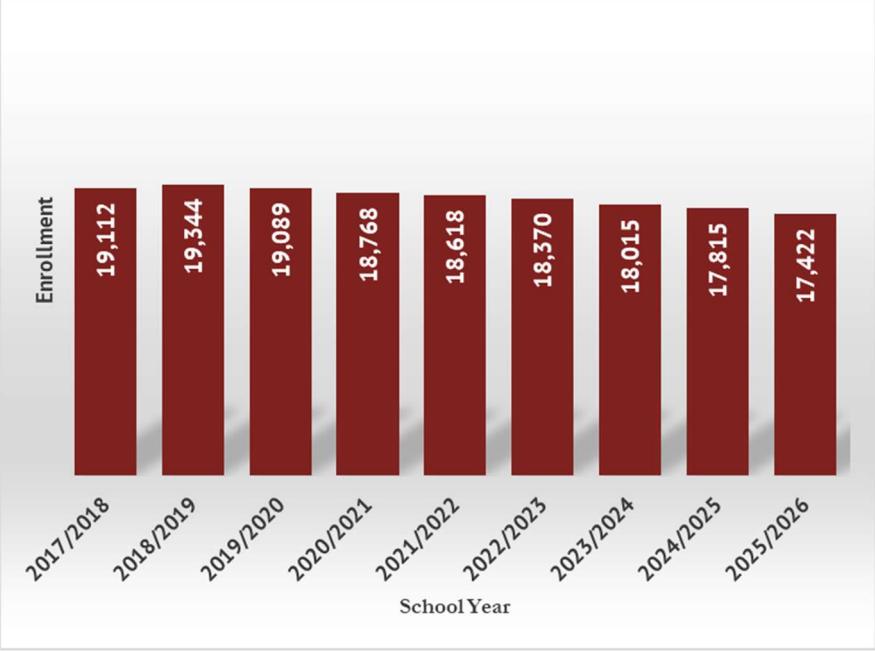
III. District Facilities Needs

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

A. Enrollment

1. **Historical Enrollment –** This Report uses the California Basic Educational Data System ("CBEDS") to identify the District's enrollment over the past ten years. The District annually engages a specialized demographics firm to prepare enrollment projections. Based on these projections the District expects to experience further enrollment declines. However, the District expects to need to complete projects on their existing campuses to maintain existing capacity to house students including those generated by Future Residential Development. Chart 1 shows the historical enrollment during this period.

Chart 1
Historical Enrollment Trend



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

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

      According to a recent demographic study on the District, approximately 5,026 residential units are expected to be constructed within the boundaries of the District through calendar year 2033 ("Future Units").

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

      The District acknowledges that Reconstruction projects may occur. In such a situation, the District shall levy School Fees if there is a nexus established between the impact of the new residential dwelling units in terms of a net increase in students generated and the fee to be imposed. In other words, the School Fees must bear a nexus to the burden caused by the Reconstruction project.

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

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

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

The fee credit determination will be based upon a comparison of the impacts of the planned residential

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

c. **Student Generation Factors -** To estimate the impact of Future Units on the District's enrollment, Student Generation Factors ("SGFs") must be established.

The process of determining SGFs involved obtaining total student enrollment from CBEDS and dividing it by the total number of units within the District's boundaries, obtained from the United States Census Bureau ("Census"). Table 1 outlines the results of this analysis.

Table 1
Student Generation Factors

School Level	Students	Units	Student Generation Factor
Elementary School (Grades TK-6)	9,297	28,728	0.3236
Middle School (Grades 7-8)	2,644	28,728	0.0920
High School (Grades 9-12)	5,481	28,728	0.1908
Total	**17,422**		**0.6064**

The SGFs shown above and the analysis of facilities impact that follows reflect the grade configuration used by the State's School Facilities Program ("SFP"). Though the District's current

grade level configuration is different, the Report utilizes the SFP configuration to provide clarity in the calculation of the School Fees.

d. **Projected Enrollment -** When these SGFs are applied to the projected Future Units the resulting enrollment impact is 3,049 students. Table 2 outlines this calculation.

Table 2
Projected Enrollment

School Level	Student Generation Factor	Future Units	Projected Enrollment
Elementary School (Grades TK-6)	0.3236	5,026	1,627
Middle School (Grades 7-8)	0.0920	5,026	463
High School (Grades 9-12)	0.1908	5,026	959
Total	**0.6064**		**3,049**

B. Capacity of District Facilities

The District currently operates 24 campuses serving students TK through 12th grade. To establish the capacity of the District's facilities, this Report utilizes the District's baseline capacity established with the SAB and makes adjustments for subsequent construction projects funded by the State. A more detailed breakdown is listed in Exhibit A. Table 3 summarizes the District's current capacity.

Table 3
Current Facility Capacity

School Level	Facilities Capacity
Elementary School (Grades TK-6)	11,456
Middle School (Grades 7-8)	3,307
High School (Grades 9-12)	7,009
Total	**21,772**

C. District Facilities Needs

To evaluate the school facilities needed as a result of Future Units, this Report must first determine if there is any existing capacity that can be used to house future enrollment. This Report has determined there are existing seats; however, since capital improvements to the existing facilities are necessary to adequately house the existing student population and future enrollment growth, the facilities' needs exist regardless of the availability of capacity to house student enrollment, inclusive of student enrollment generated from new development.

The District completed its 2020 Long-Range Facility Master Plan ("2020 FMP"), which identifies facilities improvement projects that are expected to be necessary over the next 3 to 10 years. While no new school campuses are planned at this time, many of the District's facilities are nearing or past their useful life, necessitating expenditures for facilities upgrades and modernization to meet the educational goals of the District.

D. Plan to Provide for District Facilities Needs

The District plans to house students generated from Future Units on existing school sites at this time. To accommodate the students, the District will modernize existing classrooms and replace relocatable classrooms that have exceeded their useful life with new permanent facilities.

Government Code Section 66001 (g) allows School Fees to include the cost attributable to the increased demand for public facilities reasonably related to the development project(s) in which the fee is imposed to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan. The District has identified revenue from the imposition of School Fees as one of the sources of funds used to complete the projects listed in the 2020 Plan.

The timing of these improvements is unknown and relies heavily on the District's ability to access both local and State funding for such projects and the pace of Future Residential Development.

IV. Financial Impact of Residential Development

As outlined in Section III, Future Units are expected to generate additional enrollment for the District resulting in the need to replace/modernize existing and construct new school facilities. This Section quantifies the financial impact of the additional enrollment resulting from Future Units.

A. Cost of School Facilities

The total estimated facilities costs were obtained from the total project cost estimates for existing sites from the 2020 FMP, escalated to 2026 dollars. These estimates were divided by the total classroom capacity for each school level. The result is the facilities cost impact per student, and the calculation is shown in Table 4. A more detailed breakdown of the costs are listed in Exhibit B.

Table 4
Estimated School Facilities Cost

School Level	Estimated Facilities Costs	Total Capacity	Facilities Cost Impact per Student
Elementary School (Grades TK-6)	$453,972,715	11,456	$39,627.51
Middle School (Grades 7-8)	$138,732,265	3,307	$41,951.09
High School (Grades 9-12)	$427,654,995	7,009	$61,015.12

B. Cost of Providing School Facilities

This Report determines the cost of providing school facilities to house students generated by Future Units by multiplying the projected number of students by the Estimated School Facilities Cost, listed in Table 4. Table 5 outlines the Total Facilities Cost Impact for students generated by Future Units.

Table 5
Total Cost of Providing School Facilities
As a Result of Future Units

School Level	Projected Enrollment	Facilities Cost Impact per Student	Total Cost
Elementary School (Grades TK-6)	1,627	$39,627.51	$64,473,959
Middle School (Grades 7-8)	463	$41,951.09	$19,423,355
High School (Grades 9-12)	959	$61,015.12	$58,513,500
Total Cost Impact			**$142,410,814**

C. Cost of Providing School Facilities per Square Foot of Future Residential Development

To determine the cost of providing school facilities per square foot of Future Residential Development, this Report first divides the Total Cost of Providing School Facilities by the number of Future Units. Table 6 shows the calculation of the Cost of Providing School Facilities per Future Unit.

Table 6
Cost of Providing School Facilities
Per Future Units

Total School Facilities Cost Impacts	Future Units	School Facilities Cost per Future Unit
$142,410,814	5,026	$28,335

The Cost of Providing School Facilities per Future Unit is then divided by the average square footage of Future Units.

To determine the average square footage of a Future Unit this Report utilizes building permits issued within the boundaries of the District over the last five (5) accessible years and information provided by developers

within the community. Table 7 shows the cost of providing school facilities per square foot of Future Unit.

Table 7
Cost of Providing School Facilities
Per Square Foot of Future Unit

School Facilities Cost per Future Unit	Average Square Footage	School Facilities Cost Impact Per Square Foot
$28,335	1,697	$16.70

V. Comparison of Impact and Residential School Fee Revenue

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

A. Maximum Residential School Fee

In January of 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on residential development to $5.38 per square foot.

B. Comparison of Impact and Maximum School Fee

This Report identifies in Section IV that the cost of providing school facilities per square foot of Future Residential Development is approximately $16.70. Since the current maximum School Fee is less than the cost of providing school facilities per square foot of Future Residential Development, the District is justified in imposing the maximum School Fee of $5.38 per square foot for all Future Residential Development within its boundaries.

VI. Financial Impact of Commercial/Industrial Development

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

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

A. Employees Per 1,000 Square Feet

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

1. **Employee Generation Rate -** As permitted by State law, this Report estimates the number of employees to be generated by Future Commercial/Industrial Development by utilizing the generation factors set forth by the San Diego Association of Governments ("SANDAG"). Table 8 shows these generation rates.

Table 8
Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

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

Source: SANDAG

2. **Percentage of Employees Residing Within the District -** To accurately identify the number of employees that will reside within the District, this Report adjusts the Employee Generation Rates list in Table 8 to account for employees that may not live within the District.

   To estimate the percentage of employees that will reside within the District this Report utilizes data collected by the US Census Bureau measuring individual's commute time. Based on this information, approximately 12.8 percent of employees within the District have a commute time of less than 15 minutes and thus are likely to reside within the District. Table 9 shows the Resident Employee Generation Rates.

Table 9
Resident Employee Generation Rates
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Employee Generation Rates	Employees Residing Within the District	Resident Employee Generation Rates
Retail and Services	2.2371	0.1280	0.2863
Office	3.4965	0.1280	0.4476
Research and Development	3.0395	0.1280	0.3891
Industrial/Warehouse/Manufacturing	2.6954	0.1280	0.3450
Hospital	2.7778	0.1280	0.3556
Hotel/Motel	1.1325	0.1280	0.1450
Self-Storage	0.0643	0.1280	0.0082

B. Household Impact

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

1. **Average Number of Employees per Household -** To estimate the number of households to be generated by these resident employees, this Report utilizes information collected by the US Census Bureau. According to the US Census Bureau the average number of employed persons per household within the District is 1.7502.
2. **Household Impact Per 1,000 Square Feet of Commercial/Industrial Development -** The Household Impact per 1,000 Square Feet of Commercial/Industrial Development is calculated by dividing the Average Number of Employees per Household by the Resident Employee Generation Rates listed in Table 9. Table 10 summarizes this calculation.

Table 10
Household Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Resident Employee Generation Rate	Average Employees Per Household	Household Impact Per 1,000 Square Feet
Retail and Services	0.2863	1.7502	0.1636
Office	0.4476	1.7502	0.2557
Research and Development	0.3891	1.7502	0.2223
Industrial/Warehouse/Manufacturing	0.3450	1.7502	0.1971
Hospital	0.3556	1.7502	0.2032
Hotel/Motel	0.1450	1.7502	0.0828
Self-Storage	0.0082	1.7502	0.0047

C. Student Generation Impact

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

1. **Resident Student Generation Impact -** To estimate the number of resident students to be generated per 1,000 Square Feet of Commercial/Industrial Development this Report multiplies the SGFs, outlined in Section III, by the Household Impacts listed in Table 10. The resulting Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development is listed Table 11.

Table 11
Resident Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	High School (Grades 9-12)	Total
Retail and Services	0.0529	0.0151	0.0312	0.0992
Office	0.0828	0.0235	0.0488	0.1551
Research and Development	0.0719	0.0205	0.0424	0.1348
Industrial/Warehouse/Manufacturing	0.0638	0.0181	0.0376	0.1195
Hospital	0.0658	0.0187	0.0388	0.1232
Hotel/Motel	0.0268	0.0076	0.0158	0.0502
Self-Storage	0.0015	0.0004	0.0009	0.0029

2. **Inter-District Transfer Student Generation Impact -** To estimate the number of inter-district transfer students that may be generated, this Report utilizes enrollment data of the District. The total number of inter-district transfer students attending District schools was divided by the total number of employed persons within the District, as estimated by the US Census Bureau. This calculation is summarized in Table 12.

Table 12
Inter-District Transfer Rate Per Employee

Item	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	High School (Grades 9-12)
Number of Employed Persons	49,388	49,388	49,388
Number of Inter-District Transfers	223	51	110
Inter-District Transfers Per Employee	**0.0045**	**0.0010**	**0.0022**

3. **Total Student Generation Impact Per 1,000 Square Feet of Commercial/Industrial Development -** The Inter-District Transfer Rates, listed in Table 12, were multiplied by the Employee Generation Rates in Table 8 to calculate Inter-District Transfer Rates per 1,000 Square Feet of Future Commercial/Industrial Development. These

Inter-District Transfer Rates were added to the Resident Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development, listed in Table 11, to calculate the Total Student Generation Impact per 1,000 Square Feet of Commercial/Industrial Development listed in the Table 13.

Table 13
Total Student Generation Impact
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	High School (Grades 9-12)	Total
Retail and Services	0.0630	0.0173	0.0361	0.1164
Office	0.0985	0.0270	0.0565	0.1820
Research and Development	0.0856	0.0235	0.0491	0.1582
Industrial/Warehouse/Manufacturing	0.0759	0.0208	0.0435	0.1403
Hospital	0.0783	0.0215	0.0449	0.1446
Hotel/Motel	0.0319	0.0088	0.0183	0.0589
Self-Storage	0.0018	0.0005	0.0010	0.0033

D. Cost of Providing School Facilities

To calculate the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development, this Report multiplies the per student cost listed in Table 4 by the Total Student Generation Impacts listed in Table 13. Table 14 outlines the resulting Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development.

Table 14
Cost of Providing School Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School (Grades TK-6)	Middle School (Grades 7-8)	High School (Grades 9-12)	Total
Retail and Services	$2,496.99	$725.51	$2,204.77	$5,427.26
Office	$3,902.69	$1,133.94	$3,445.96	$8,482.59
Research and Development	$3,392.86	$985.81	$2,995.81	$7,374.48
Industrial/Warehouse/Manufacturing	$3,008.33	$874.08	$2,656.26	$6,538.67
Hospital	$3,101.25	$901.09	$2,738.33	$6,740.67
Hotel/Motel	$1,263.80	$367.20	$1,115.90	$2,746.90
Self-Storage	$71.74	$20.84	$63.34	$155.93

E. Residential School Fee Revenue Offset

A portion of the Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development will be mitigated through the collection of School Fees from Future Residential Development. To estimate the amount of these School Fees that will be collected, this Report multiplies the estimated average square footage of a Future Unit, by the District's Residential School Fee of $5.38. This amount is then multiplied by the Household Impacts listed in Table 10. Table 15 outlines this calculation.

Table 15
Residential School Fee Revenue
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Household Impact	Average School Fees	Residential Revenue
Retail and Services	0.1636	$9,129.86	$1,493.65
Office	0.2557	$9,129.86	$2,334.51
Research and Development	0.2223	$9,129.86	$2,029.57
Industrial/Warehouse/Manufacturing	0.1971	$9,129.86	$1,799.50
Hospital	0.2032	$9,129.86	$1,855.19
Hotel/Motel	0.0828	$9,129.86	$755.95
Self-Storage	0.0047	$9,129.86	$42.91

The Residential School Fee Revenue per 1,000 Square Feet of Commercial/Industrial Development listed in Table 15 is then subtracted from Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development identified in Table 14 to calculate the Remaining Cost of Providing Facilities per 1,000 Square Feet of Commercial/Industrial Development. Table 16 outlines this calculation.

Table 16
Remaining Cost of Providing Facilities
Per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Cost of Providing School Facilities	Residential School Fee Revenue	Remaining Cost of Providing School Facilities
Retail and Services	$5,427.26	$1,493.65	$3,933.62
Office	$8,482.59	$2,334.51	$6,148.08
Research and Development	$7,374.48	$2,029.57	$5,344.91
Industrial/Warehouse/Manufacturing	$6,538.67	$1,799.50	$4,739.17
Hospital	$6,740.67	$1,855.19	$4,885.48
Hotel/Motel	$2,746.90	$755.95	$1,990.95
Self-Storage	$155.93	$42.91	$113.02

VII. Comparison of Impact and Commercial/Industrial Fee Revenues

As with Future Residential Development the maximum level of School Fee that may be imposed by a school district on Future Commercial/Industrial Development is set by the SAB. In order to impose School Fees at the maximum level, the District must demonstrate that the cost of providing school facilities equals or exceeds the amount of the School Fee to be imposed. This section compares the maximum School Fee that may be imposed by the District, with the cost of providing school facilities as a result of Commercial/Industrial Development, as established in Section V.

A. Maximum Commercial/Industrial School Fee

In January of 2026, the SAB approved an increase to the maximum School Fee that may be imposed by a unified school district on commercial/industrial development to $0.87 per square foot.

B. Comparison of Impact and Maximum School Fee

This Report identified in Section VI that the Remaining Cost of Providing School Facilities per 1,000 Square Feet of Commercial/Industrial Development ranges from $113.02 to $6,148.08. Table 17 compares these costs to the maximum School Fee for Commercial/Industrial Development.

Table 17
Comparison of Remaining Cost of Providing School Facilities
And Maximum School Fee for Commercial/Industrial Development

Commercial/Industrial Category	Remaining Cost of School Facilities		Maximum School Fee	Justified School Fee
	Per 1,000 Square Feet	Per Square Foot		
Retail and Services	$3,933.62	$3.93	$0.87	$0.87
Office	$6,148.08	$6.15	$0.87	$0.87
Research and Development	$5,344.91	$5.34	$0.87	$0.87
Industrial/Warehouse/Manufacturing	$4,739.17	$4.74	$0.87	$0.87
Hospital	$4,885.48	$4.89	$0.87	$0.87
Hotel/Motel	$1,990.95	$1.99	$0.87	$0.87
Self-Storage	$113.02	$0.11	$0.87	$0.11

Since the District's current maximum School Fee is less than the Remaining Cost of Providing School Facilities per Square Foot of Commercial/Industrial Development in each category the District is justified in imposing a School Fee $0.87 per square foot for all Future Commercial/Industrial Development, except those developments categorized for self-storage in which the District is justified in imposing a School Fee of $0.11 per square foot.

VIII. Conclusion and Statement of Findings

Based on the findings of this School Facilities Fee Justification Report ("Report"), the Jurupa Unified School District ("District") is justified in collecting the legal maximum fee of **$5.38** per square foot of residential development as authorized by Government Code Section 65995, as future residential development creates a school facility cost impact greater than the legal maximum fee. The District is also justified in collecting the legal maximum fee of **$0.87** per square foot of commercial/industrial development on all categories of commercial/industrial development except self-storage where the District is justified in collecting a School Fee of **$0.11** per square foot.

The findings of this Report are based on the following:

- According to the District demographic study there are 5,026 residential units planned to be built within the District.
- These residential units are expected to generate 3,049 students. The District expects these students will require the District to modernize and replace its existing school facilities.
- Each square foot of future residential development creates an estimated school facility cost impact of $16.70.
- If the District collects the maximum school fee which is $5.38, fee revenue will offset about 32 percent of the school facility cost impact.
- Future commercial/industrial development will create the need for additional school facilities by increasing the number of households within the District and the number of inter-district transfer students.
- After accounting for the collection of the maximum school fee from residential development the remaining school facilities cost impact of commercial/industrial development ranges between $0.11 and $6.15 per square foot depending on the category of development.
- If the District collects their portion of the maximum school fee which is $0.87 per commercial/industrial square foot, fee revenue will offset between 14.15 – 43.72 percent of the school facility cost impact of such development. If the District collects the maximum school fee for the self-storage category, which is $0.11 per square foot, the fee revenue will offset 100 percent of the school facility cost impact of such development.

Exhibit A

Current SAB Form and Capacity Calculation

Jurupa Unified School District
School Facilities Capacity Calculation

Application	Project	Elementary School	Middle School	High School
N/A	SAB Form 50-02	8,284	2,648	4,460
N/A	Non-Severe/Severe Capacity	311	89	177
50/6790-00-001	Patriot High	1,336	0	2,345
50/6790-00-002	Mira Loma	0	0	0
50/6790-00-003	Nueva Vista Continuation School	0	0	0
50/6790-00-004	Indian Hills Elementary	30	0	0
50/6790-00-005	Sky Country Elementary	10	0	0
50/6790-00-006	Stone Avenue Elementary	10	0	0
50/6790-00-007	Jurupa Valley High	0	0	0
50/6790-00-008	Jurupa Junior High	0	0	0
50/6790-00-009	Mission Junior High	0	0	0
50/6790-00-010	Camino Real Elementary	150	0	0
50/6790-00-011	Peralta Elementary	150	0	0
50/6790-00-012	Del Sol Academy	750	300	0
50/6790-00-013	Sunnyslope Elementary	0	0	0
50/6790-00-014	Del Sol Academy	0	0	0
50/6790-00-015	Glen Avon Elementary	0	0	0
50/6790-00-016	West Riverside Elementary	325	0	0
50/6790-00-017	Rubidoux High	0	0	27
50/6790-00-018	Jurupa Middle	0	216	0
50/6790-00-019	Del Sol Academy	100	54	0
Total Capacity	**N/A**	**11,456**	**3,307**	**7,009**

Exhibit B

Estimated School Facilities Cost

JURUPA UNIFIED SCHOOL DISTRICT
ESTIMATED SCHOOL FACILITIES COSTS
2020 FACILITIES MASTER PLAN PROJECTS
ESCALATION TO 2026

School	Grade	Health, Safety & Security	Priority Facilities/ Asset Protection	Repair and Replacement	Educational Program Enhancement	Health & Well-Being - Outdoor/Sports	Total
Camino Real Elementary	ES	$2,296,966	$1,123,969	$8,369,447	$10,196,541	$853,153	$22,840,076
Del Sol Academy	ES	$0	$0	$157,450	$0	$0	$157,450
Glen Avon Elementary	ES	$30,705	$121,805	$2,586,322	$2,302,111	$447,287	$5,488,230
Granite Hill Elementary	ES	$2,017,935	$862,105	$8,868,205	$15,011,261	$855,748	$27,615,254
Ina Arbuckle Elementary	ES	$531,500	$488,716	$8,451,327	$0	$224,904	$9,696,447
Indian Hills Elementary	ES	$2,533,726	$799,640	$6,025,463	$6,531,593	$680,572	$16,570,994
Mission Bell Elementary	ES	$940,625	$866,324	$7,344,303	$0	$535,314	$9,686,566
Pacific Avenue Academy of Music	ES	$2,371,157	$566,901	$6,400,272	$14,400,927	$693,524	$24,432,781
Pedley Elementary	ES	$1,715,430	$691,369	$6,301,065	$27,543,656	$1,801,379	$38,052,899
Peralta Elementary	ES	$2,528,617	$622,854	$4,325,036	$7,100,573	$659,121	$15,236,201
Rustic Lane Elementary	ES	$1,790,299	$1,238,285	$8,380,888	$17,076,424	$790,558	$29,276,454
Sky Country Elementary	ES	$2,100,308	$656,358	$4,243,822	$5,325,100	$356,025	$12,681,613
Stone Avenue Elementary	ES	$1,363,443	$863,930	$7,634,131	$10,671,659	$808,524	$21,341,687
Sunnyslope Elementary	ES	$1,914,682	$1,080,504	$8,426,588	$23,124,629	$535,045	$35,081,448
Troth Street Elementary	ES	$1,628,769	$1,003,811	$7,375,970	$23,509,964	$844,773	$34,363,287
Van Buren Elementary	ES	$1,925,087	$417,207	$5,640,307	$15,779,964	$1,910,413	$25,672,978
West Riverside Elementary	ES	$1,771,275	$643,949	$6,082,055	$7,481,164	$238,504	$16,216,947
Elementary School Subtotal		*$27,460,524*	*$12,047,727*	*$106,612,651*	*$186,055,566*	*$12,234,844*	*$344,411,312*
Jurupa Middle	MS	$1,641,694	$1,538,896	$18,926,027	$12,381,991	$2,480,087	$36,968,695
Mira Loma Middle	MS	$2,630,026	$847,971	$12,169,452	$10,424,245	$311,653	$26,383,347
Mission Middle	MS	$2,821,974	$1,233,083	$19,652,686	$15,055,356	$3,135,593	$41,898,692
Middle School Subtotal		*$7,093,694*	*$3,619,950*	*$50,748,165*	*$37,861,592*	*$5,927,333*	*$105,250,734*
Jurupa Valley High	HS	$5,584,704	$4,207,550	$42,646,296	$42,873,507	$3,508,232	$98,820,289
Nueva Vista High	HS	$1,353,581	$353,827	$4,634,493	$3,957,857	$181,939	$10,481,697
Patriot High	HS	$5,179,565	$4,262,280	$55,029,299	$34,617,990	$12,694,534	$111,783,668
Rubidoux High	HS	$7,776,088	$2,797,299	$30,392,717	$53,286,197	$9,107,134	$103,359,435
High School Subtotal		*$19,893,938*	*$11,620,956*	*$132,702,805*	*$134,735,551*	*$25,491,839*	*$324,445,089*
The Learning Center Adult	AD	$688,711	$200,978	$1,308,755	$870,574	$3,806	$3,072,824
Education Center District Office	DIST	$586,362	$734,846	$7,729,598	$0	$0	$9,050,806
Maintenance, Operation & Transportation	MOT	$214,719	$661,045	$8,015,334	$0	$0	$8,891,098
Training & Support Services Center	TSC	$618,102	$210,244	$1,983,790	$0	$0	$2,812,136
District-Wide Support Subtotal		*$2,107,894*	*$1,807,113*	*$19,037,477*	*$870,574*	*$3,806*	*$23,826,864*
Total		**$56,556,050**	**$29,095,746**	**$309,101,098**	**$359,523,283**	**$43,657,822**	**$797,933,999**

State Allocation Board Index	NA	1.42%	15.80%	9.30%	-1.33%	0.49%	**3.56%**
School Level	2020	2021	2022	2023	2024	2025	**2026**
Elementary School (Grades TK-6)	$344,411,312	$349,301,953	$404,491,661	$442,109,386	$436,229,331	$438,366,855	**$453,972,715**
Middle School (Grades 7-8)	$105,250,734	$106,745,294	$123,611,051	$135,106,879	$133,309,957	$133,963,176	**$138,732,265**
High School (Grades 9-12)	$324,445,089	$329,052,209	$381,042,458	$416,479,407	$410,940,231	$412,953,838	**$427,654,995**