Procedure for the Computation of Impact Fees
For the Windham Public School District
Revision Year 2015

Prepared for the Town of Windham, New Hampshire

Adopted
Windham Planning Board
March 18, 2015

Acknowledgment

We wish to acknowledge the Southern New Hampshire Planning Commission for its document, "A Handbook On Impact Fee Development", October 1992 upon which the majority of the procedural and computational format of the methodology were based.

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1.0 Introduction

Impact fee enabling legislation (NH RSA 674:21 V) has been adopted by the State of New Hampshire as an innovative land use control device, which has been adopted by town vote and incorporated as part of the Zoning Ordinance, Section 715. Development impact fees are charges levied against new developments to help the town pay for infrastructure costs occasioned by said growth. The purpose of this document is to enumerate the details of computation of the impact fees to be imposed upon new developments as they relate specifically to the increased space requirements placed upon the Windham School District. Details regarding the recently completed and/or proposed expansion of the schools in Windham are included for reference. This revision reflects the additional building space offered to support new High School students and the space needs required, as a result of new development, and the building of the Kindergarten space for future students. In addition, the impending renovations to the existing schools to handle growth, especially in grades 6 – 8 will add additional student capacity for new growth, which is an allowable charge for Impact Fees. This revision includes assessments on single-family fee simple dwellings, residential condominiums and seasonal conversions of existing dwellings to year round uses. Housing for Older Persons developments, approved under section 610, are specifically excluded since they contain age restrictions which preclude residency of individuals of school age. Other information provided within this document includes: historical application of impact fees to retirement of the debt, updated school building costs, updated school space needs, updated calculations based on revised new housing costs, a re-affirmation of the impact of new housing on student population based on empirical analysis, and updated housing and student population figures. Although this methodology defines the parameters around which the impact fees have been calculated, it does not limit the collection of the Impact Fees to only these projects as future projects may be required to provide infrastructure for the new student growth occasioned by new development within the district.

1.1 Summary of Impact Fees

The computation of the impact fee is based on the recent capital School investment required to meet the needs imposed by new development for additional school infrastructure, including the engineering and building costs associated with the new space. This revision will address the needs new housing places on the district, specifically in the areas of Kindergarten, Elementary and High School buildings. This revised methodology will provide the required justification for finding that the assessed Impacts Fees are a proportional share of the cost for the additional space provided in the High School, Kindergarten and for the anticipated new Elementary space. Included for reference are excerpts from the 2011 Schools Facility Master Plan analysis of elementary space needs and the possible need for the expansion of the elementary school facilities, as a result of new housing.

1.2 High School Project

In 2005, the Town approved the expenditure of $9,600,000 for the purpose of acquiring 146 acres of land and engineering studies for the construction of an expandable Windham High

School, which would also include potential space requirements for a new Elementary or Middle School. Also, in 2005, the Town appropriated a total of $34,220,013 for the construction and furnishing of an expandable Windham High School. The total bonded figure for these two articles were $8,533,283 and $34,220,013 respectively. In 2007, the Town appropriated an additional bond for $4,000,000 due to a change in design and architectural firm employed by the district.

As referenced in later sections, when the High School was built, it was constructed with additional space to accommodate growth in the community. It is this additional space that is an allowable expense in an Impact Fee calculation as a recovery of a cost for work completed in anticipation of future needs. The following sections will document the costs attributed to the additional space. In the year 2014, there were 776 students in the High School, which was built to accommodate 1,000 students. This additional capacity of 224 students is to accommodate future growth.

1.2.1 High School Students Per New Household

The current analysis shows that 0.797 students are added to grades Kindergarten through 12th, per new detached fee simple single family dwelling given a certificate of occupancy between January 1, 2011 through December 31, 2014. For the four high school grades, the number of students per new detached fee simple single family dwelling is 0.135 and 0.085 for all other types of dwellings.

1.2.2 Space per Student in High School

The average space required per student in the Windham High School is 192 square feet (sq ft). This is based on the total square feet of the High School of 192,000 sq ft divided into the fully occupied student population of 1,000.

1.2.3 Construction Cost for High School Space

The average cost of new school construction of $168.00 per sq ft for the High School was provided by the Windham School District as actual costs incurred. The construction costs for the High School building, beyond core facilities and classrooms, includes requirements such as science laboratories, auditorium, additional gym space and locker room facilities, lockers and other attributes associated with high school environments.

1.2.4 Impact Fee Credits for High School

Throughout the remaining bond period, the new residential structures will pay a share of the capital investment costs through local property taxes collected during the period of the bond required to pay for the new school space. This cost is computed for the six year period covered by the impact fees and will offset (subtract from) the impact fee. Section 2.8 details how the past tax credits and future tax credits are computed for the bond payments. The past credits accounts for the taxes paid on the High School bond by an approved building lot valued at a conservative $188,000[1] over a four year period. The future credits are due to the tax liability a new residence would accrue over the six year period covered by the Impact Fee ordinance. The total amounts to $754.82 for a fee simple Single Family dwelling and $385.73 for the other types of residential dwellings.

[1] Provided by the Windham Town Assessor, November 2014

1.2.5 Calculation of High School Impact Fee

To compute the total school impact on the infrastructure borne by the community for new residential dwellings, multiply the number of students per household by the space required per student (square feet / child) multiplied by the cost per square foot for the space needs.

Some communities compute the cost per square foot reduced by the State Aid. It is important to note the cost of money, bond interest and the overall depreciation of money, is not included in this computation, although it is an appreciable encumbrance on the taxpayers. In many bonds, based on the number of years and interest rate, the interest payments may approximate or exceed the State Aid. For the building and land acquisition bond, the amount of State Aid is $12,825,988.80, which does not offset the interest cost of the bond of $16,047,514. For the additional $4 million bond, the State Aid of $1,120,686 slightly offsets the total interest payments of $1,071,407. (See total payment schedule Table 9a and 9b located in the Credits for Past and Future Payments section of this document.) For this reason, the cost per square foot is used without State Aid and the cost of money over the life of the bonds (interest) is not included in the total impact fee assessment.

Table 1 – Impact Fee Calculation for High School growth

High School	Number of High School Students per fee simple single family dwelling	Square Feet Provided per student	Cost for Construction	Credits	Total Cost per fee simple Single Family Dwelling
	0.135	192	$168.00	$979.05	$3,375.51

High School	Number of High School Students per other residential dwellings	Square Feet Provided per student	Cost for Construction	Credits	Total Cost per Other Residential Dwellings
	0.085	192	$168.00	$524.82	$2,216.94

1.3 Kindergarten Project

Our permanent kindergarten is in its third year, having opened in August 2012. The State initiative to mandate Kindergarten included significant funding albeit not as much as originally promised by the State. The cost of the kindergarten addition was $2.5M. In part due to State funding, this was a one-time $900,000 local tax impact for Windham property owners. The kindergarten was built for a population of 227 children. With 169 students enrolled in kindergarten in FY2014, there exists space for an additional 58 students. This additional capacity is to accommodate future growth and forms the basis for the Impact Fee.

1.3.1 Kindergarten Students per Household

Within the 0.797 students per dwelling provided on average by each new detached fee simple single family dwelling for grades of kindergarten through grade twelve, it was determined the

number of children entering Kindergarten was 0.073 from detached fee simple single family dwellings and 0.021 from other types of residential dwellings. This analysis is provided in section 2.6.1.

1.3.2 Space per Kindergarten student

The permanent addition to Golden Brook School was for a total of 10,600 square foot. This was constructed to house 227 students at a 90% capacity providing 47 square feet per student. This project was approved by the voters in March 2011.

1.3.3 Construction Cost per Square Foot for Kindergarten

The average cost of new school construction of $128.70 per square foot for the Kindergarten was calculated and shown below with data provided by the Windham School District.

Table 2 below is the 2011 revised costs associated with the building of the Kindergarten space. The revision was required based on reduced funding provided by the State.

Item	Amount
Original Hard Costs	$ 2,330,000
Reductions	$ (272,809)
Updated Hard Costs	$ 2,057,191
Soft Costs	
A/E	$ 160,000
OPM	$ 115,000
Site Engineering	$ 32,000
FF&E	$ 35,000
Miscellaneous	$ 23,000
Total Soft Costs	$ 365,000
Owner's Contingency	$ 100,000
Total	**$ 2,522,191**

The State has provided funding of $1,000,000 for the construction of the Kindergarten space for Windham. Although not at the 75% level initially promised by the State, this provided a significant stimulus for the building program. The total cost of the Kindergarten project was budgeted at $2,522,191, shown in Table 2, after reductions were made and alternatives deducted. Removing the State contribution has reduced the total cost to the taxpayer to $1,522,191. Unlike the High School bond in which the interest payment offsets the State contributions, the Kindergarten was not bonded therefore the State contribution will reduce the Impact Fee. Removing the furnishings, miscellaneous, contingency and the State aid of $1,000,000 leaves a total burden of $1,364,191. Based on 10,600 square feet of new building, the per square foot cost is then $128.70.

1.3.4 Impact Fee Credits for Kindergarten

The total construction costs for the Kindergarten were appropriated entirely by a single warrant article of the Windham School District in March 2011. This warrant article provided total funds without bonding; therefore there are no future or past credits associated with the Kindergarten project.

1.3.5 Impact Fee Calculation for Kindergarten

To compute the total school impact on the infrastructure borne by the community for new residential dwellings, multiply the number of students per household by the space required per student (square feet / child) multiplied by the cost per square foot for the kindergarten space needs.

Table 2 – Cost to provide space needs for new Kindergarten students

School Kindergarten	Number of Kindergarten Students per Fee Simple Single Family Dwelling	Square Feet Provided per student	Cost for Construction per square foot	Credits	Total Cost per New Fee Simple Single Family Dwelling
	0.073	47	$128.70	$0	$441.57

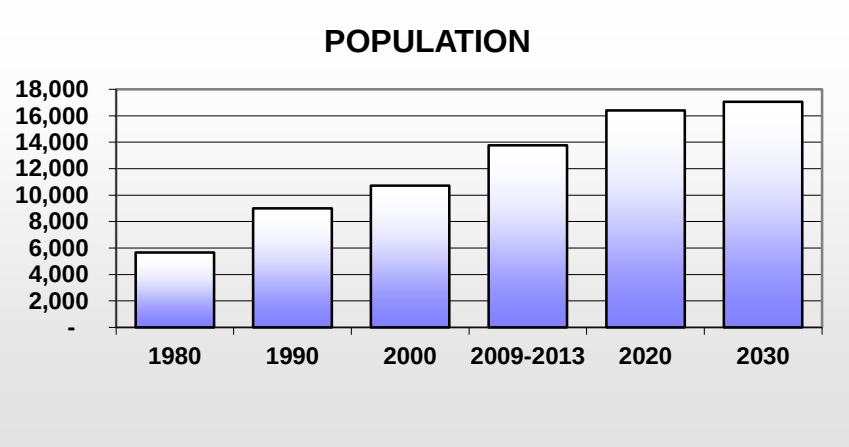
School Kindergarten	Number of Kindergarten Students per Other Residential Dwellings	Square Feet Provided per student	Cost for Construction per square foot	Credits	Total Cost per Other Residential Dwelling
	0.021	47	$128.70	$0	$127.03

1.4 New Elementary School Project

During the period between the Fall of 2010 and the Spring of 2011, the Windham School District's Facilities Planning Committee, working with Lavallee Brensinger Architects, formulated a Long Term Master Plan for the Windham School District spanning a period of 20 to 30 years. The findings are used as reference material in this document. This effort was undertaken based on an affirmative vote at Town Meeting in 2010 for $160,000 and again in 2011 for $140,000 to appropriate a total of $300,000 for Master Planning studying of Long term needs. Engineering and architectural costs are an allowed expense in Impact Fee calculation and as such, the Town has begun funding its commitment to expanding the Elementary Schools.

The number of students presently in the elementary schools K-8 totals 2,040 as of October 2013. As seen in Section 2.2, the elementary grades enrollments have already peaked in grades K – 5 in the year 2012. This is not true, however, of the enrollments for grades 6 -8, which are predicted to peak in the school year of 2018. Although there is a documented overpopulation of students in the

total elementary grades, any future development in the elementary grades K – 5 is to address an existing condition. Conversely, the growth in the elementary schools in grades 6 – 8 is predicted to be an additional 89 students; from 684 in 2013 to 773 in 2018. With the Impact Fee ordinance applicable only to growth from new development, the impact onto the school district from new dwelling units will only be calculated for the growth in grades 6 – 8.
To further support the population growth in Windham, the New Hampshire Housing Finance Authority[2], using U.S. census data, predicts a 19% rise in Windham population from 2013 to 2020.



Population	Source: US Census; New Hampshire Office of Energy and Planning; 2009-2013 American Community Survey Table B01001				
1980	1990	2000	2009-2013	2020	2030
5,664	9,000	10,709	13,777	16,408	17,060
Percent Change					
	1980-90	1990-2000	2000-13	2013-2020	2020-2030
	59%	19%	29%	19%	4%

In 2010, the Community Technical Assistance Program provided a build out analysis for Windham which showed a complete build-out is expected to net an additional 1,415 new houses, barring any major density changes in zoning regulations. Since 2010, some of the housing units have been constructed however many will be added. The costs associated with the new dwellings relative to the additional costs required to support the needs of the elementary schools can then be determined when a proposal is approved by the voters to determine the amount of additional space will be included for growth. In the interim, it is appropriate to use the empirically derived students per dwelling derived from the study presented in Section 2.6. Industry standards and State average for construction costs will be used. Space requirements per student can be determined based on current enrollments. To estimate the credits, it can be predicted with a high level of confidence that any proposal will be bonded and an estimate based on the High School bond can be used.

[2] New Hampshire Housing Finance Authority Demographic Study

1.4.1 Children in Elementary School from New Dwellings

As stated earlier, projections have shown the population of Grades 1 – 5 has peaked in 2012, and will continue to fall. The population in Grades 6 – 8 however will not peak until 2018. Given that the enrollment projections are predicated on new development, this new development may appropriately be assessed Impact Fees. As seen in section 2.6.1, the number of children in new fee simple single family dwellings has been found to be 0.168 in Grades 6 - 8. The number of children from the other types of dwelling units has been found to be 0.085 in Grades 6 - 8.

1.4.2 Space per Elementary Student

Table 6 in Section 2.4 provides a tabulation of the square footage for the three elementary schools; Golden Brook, Center and Middle.

- The capacity in Golden Brook, not including the portable classrooms, was 25 classrooms. Based on an average of 25 students per classroom yields a capacity of 625 students.
- Total capacity of Center School, based on 27 classrooms and 25 students per classroom, is a total of 675.
- Total capacity in the Middle School is 27 classrooms at an average class of 25 students yields 675 students.
- The total capacity of the three elementary schools is therefore 1,975 students.

The total classroom space divided by the capacity yields an average of 101.3 square feet per student for the elementary schools. This is lower than the maximum aid allowed by the NH Department of Education provided in RSA 198:15-b, VII (b) (1):

(a) Elementary schools 120 square feet/pupil.

(b) Middle schools and junior high schools 140 square feet/pupil.

1.4.3 Cost for Elementary Space

To determine the cost per square foot, Primex, the insurer for the School was contacted. The response is provided below:

> "Our underwriter went through our database of properties to try and get an estimate. We insure 156 school buildings of 50,000 square feet or bigger and the appraised value for those buildings averages out to about $145 per square foot."[3]

1.4.4 Credit per Elementary Student

Although it has not yet been approved by the voters, it is extremely likely the renovation or new school will require bonding. As detailed in section 2.8, the Future Credits that are associated with the new dwelling paying taxes for the life of the bond, in addition to the Prior Credit attributed to the undeveloped property taxes paid, will be set at the credits paid for the High School bond; $979.05 for a fee simple Single Family dwelling and $524.82 for the other types of dwelling units. These credits are most likely higher than the calculated credits once the project is approved and therefore these calculations should be revisited upon receipt of defined parameters.

[3] Provided by Toni Flewelling, Member Services Consultant NH Public Risk Management Exchange (Primex3),October 2014.

1.4.5 Impact Fee for Elementary Space Needs

Based on the prior analysis, the impact fee attributed to the growth space provided for the increased student population in grades 6 – 8 is:

Table 3 – Impact Fee Calculation for Grades 6 - 8 growth

School Grade 6-8	Number of High School Students per fee simple single family dwelling unit	Square Feet Provided per student	Cost for Construction	Credits	Total Cost per Fee Simple Single Family Dwelling
	0.168	101.3	$145.00	$979.05	$1,488.62

School Grade 6-8	Number of High School Students per "other" dwelling	Square Feet Provided per student	Cost for Construction	Credits	Total Cost per Other Residential Dwelling
	0.085	101.3	$145.00	$524.82	$723.70

1.5 Total Impact Fee for School Infrastructure

Accumulating the impact fees detailed above for a fee simple single family dwelling:

Kindergarten	$ 441.57
Grades 6 – 8	$1,488.62
High School	$3,375.51

Total for Fee Simple Single Family
$5,305.70

Accumulating the impact fees detailed above for the other residential dwelling types:

Kindergarten	$ 127.03
Grades 6 – 8	$ 723.70
High School	$2,216.94

Total for "Other" types
$3,067.67

2.0 Methodology

The process used for this update will be as follows:

- Include the prior data enumerated within the previous Procedure for the Calculation of Impact Fees to preserve historical accountability
- Add updated data relevant to the computation
- Add Impact Fee calculation for the new Kindergarten construction
- Add Impact Fee calculation for the High School
- Add Impact Fee calculation for the Elementary School, specifically Grades 6 - 8
- Provide a summary of the calculations
- Calculate the revised impact fee schedule

The modifications made to the calculation are as follows:

- Updated school enrollment figures including high school, elementary and kindergarten students
- Detail the space requirements for Kindergarten students
- Updated space requirements for Elementary students
- Detail the available growth space in the High School
- Re-Affirmation of housing multiplier
- Updated analysis and text
- Updated Credits based on advancing bond years and updated average housing costs
- Updated Impact Fee Schedule

2.1 Authorization

Authorization is provided under enabling legislation, which is defined and codified within RSA 674:21 V. As defined within the statute, impact fees are an assessment imposed upon development including subdivision, building construction or other land use change, in order to meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality. The RSA specifically limits the imposition of impact fees to certain capital facilities, of which Public School Facilities are allowed.

In 2005, the Town approved the expenditure of $9,600,000 for the purpose of acquiring 146 acres of land and engineering studies for the construction of an expandable Windham High School, which would also include potential space requirements for a new Elementary or Middle School. Also, in 2005, the Town appropriated a total of $34,220,013 for the construction and furnishing of an expandable Windham High School. The total bonded figure for these two articles were $8,533,283 and $34,220,013 respectively. In 2007, the Town appropriated an additional bond for $4,000,000 due to a change in design and architectural firm employed by the district.

In 2011, the Town appropriated the amount of up to $2,900,000 for the design and construction of a Kindergarten. During the 2011 year, the State of New Hampshire decided to not fund 75% of the costs as originally promised, therefore the School District held a special Town Meeting and reduced the costs to $2,522,191 by removing some attributes of the original design, with the

State agreeing to fund $1,000,000 of the construction costs.

It is also documented that the Elementary Schools are in need of more space. A 2011 Master Plan was initiated and this effort was funded based on an affirmative vote at Town Meeting in 2010 for $160,000 and again in 2011 for $140,000 to appropriate a total of $300,000 for studying of long term needs.

It is accepted that new housing units introduce additional students into the district and the town must provide adequate schooling for these students. The impact fee provision requires that only costs associated with new capital improvements caused by these additional students' may be offset by these fees. This legislation prohibits maintenance, improvement and other costs not directly related to increasing capital needs to be included in the computation. For the purpose of defining the impact fees, the cost of construction of additional space, above and beyond that space required for educating our existing population of High School students, can be applied against the fees collected by new construction. Included in this amount will be the additional core and classroom space of the High School project, engineering, land acquisition, and architecture costs for that portion of the space attributable to the extra space. In addition, the costs attributed to the additional Kindergarten school space and the cost attributed to the future Kindergarten space being built for future students has also been included. Analysis for the computations of the Impact Fees will substantiate the additional space provided specifically for the future students and not include space needed to educate our existing school population. As shown throughout the analysis, the additional Elementary space required is caused by both overcrowding in the existing schools and also there is a need to provide for additional space for growth in Grades 6 – 8. The impact caused by this growth will be addressed in this revision.

In addition, a six year period is also the holding period for impact fees as established by RSA 674:21, V(e). The community must appropriate its share of facility expansion costs for those facilities subject to impact fee assessment within six years of the time which the fee was collected. The statute also requires that the fee provide a proportional share of the capital improvement costs that are attributable to the requirements placed on the future infrastructure required to support the new development.

- The bond, to which these Impact Fees are applied, is a result of the affirmative vote of the Windham School District to add classrooms and infrastructure to the expandable High School. Taxes are presently being used to pay down the bond.
- The costs associated with the construction of the Kindergarten space is a result of an affirmative vote taken at a special meeting in 2011. These costs were funded through taxes in the single year following the affirmative vote.

Through Revised Statutes Annotated 674:21, a Town which undertakes a method for regulating growth through the adoption of Impact Fees, must prepare and adopt both a Master Plan and a Capital Improvement Program (CIP), both of which Windham has had in place for many years. The Master Plan provides the Town Fathers and the Planning Board with the information and direction the Town wishes to pursue in the future to maintain the quality of life expected by the Town's residents. In addition, the Town must have in place a Capital Improvements Program, the financial counterpart of the Master Plan. In 2008, the estimated growth reported in the CIP was

1.5% and the amount set aside for the purpose of Capital Improvements was $0.75 per thousand from the tax rate. The costs associated with the Elementary School Master Plan, architectural and engineering study of $140,000, and $160,000 were all within the approved CIP. Since that plan was presented to the School Board, the Windham Facilities Planning committee has been meeting to address the space needs in the School District.

Credits are customarily applied against the computed impact of new residential development. The computation of impact fees may account for the previous contributions made to the Town's infrastructure through the collection of property taxes paid by the landholder prior to the change of use of the development. These payments must be credited against the calculated impact fees. In addition, it is acknowledged that the development will add to the taxable base, thereby also contributing to the improvement costs of the Town's infrastructure. These payments, exacted as yearly property taxes, must be calculated and applied as a credit against the proposed impact fee.

2.2 School District Enrollments

In 2012, Windham voted to separate from School Administrative Unit Number 28 in New Hampshire, which combined Windham and Pelham. In 2013, the new SAU 95 Windham School District was formed. The Windham School system provides education for grades Kindergarten through 12th grade.

In 2012, Windham opened its doors to the Kindergarten, which is presently housed in Golden Brook School. This addition was funded by an affirmative vote in March 2011.
Grades K through 3rd are housed in Golden Brook. In 2013, leaks and other construction issues caused the demolition of the portables at Golden Brook and as a result some of the third grade is temporarily using space at the High School. Grades 4 and 5 are at Centre School and grades 6th through 8th are at Middle School. The High School houses grades 9 through 12 and as mentioned earlier, is temporarily being used for a portion of the third grade.

The student population analysis provided below was put together by New England School Development Council (NESDEC), which conducted considerable analysis of current and future student population trends in Windham by looking at multiple variables, including existing stock of residential homes and the building rate.

The total student population, historically and projected, is provided in Table 3 and Table 4. Included in the historical data are charts depicting the population in individual grades. Of interest to note; the years for which the students were tuitioned to Salem High are not included and also prior to September 2009, Windham did not provide for a publically funded Kindergarten program.

	FY14	FY13	FY12	FY11	FY10	FY09	FY08	FY07	FY06	FY05	FY04	FY03	FY02
Grade	10/1/2013	10/1/2012 [1]	10/1/2011 [2]	10/1/2010	10/1/2009	10/1/2008	10/1/2007	10/1/2006	10/1/2005	10/1/2004	10/1/2003	10/1/2002	10/1/2001
Pre-School	10	8	11	7.00	16	10	21	20	16	19	14	23	15
Kindergarten	169	173	169	160	141	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Readiness	N/A	14	16	20	28	35	55	42	48	40	50	45	48
1	242	226	232	220	205	246	194	200	182	183	196	179	170
2	230	242	226	208	260	198	202	187	187	201	170	178	143
3 GBS	83	95	66	0	0	0	0	0	0	0	0	0	0
3 WCS	163	139	146	253	207	211	199	188	208	168	180	142	221
4	238	223	253	209	207	204	196	211	179	188	145	226	198
5	231	257	216	208	205	198	215	187	187	152	225	214	197
6	243	220	212	209	202	209	194	182	153	210	209	195	182
7	222	214	206	202	214	199	180	159	211	205	189	176	193
8	219	210	198	214	197	186	159	209	209	192	175	190	194
9	212	214	210	185	192	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	195	196	178	188	131	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	199	168	181	127	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	170	167	126	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total P-12	2,826	2,766	2,646	2,410	2,205	1,696	1,615	1,585	1,580	1,558	1,553	1,568	1,561
Total K-12	2,816	2,758	2,635	2,403	2,189	1,686	1,594	1,565	1,564	1,539	1,539	1,545	1,546
Total 1-12	2,647	2,571	2,450	2,223	2,020	1,651	1,539	1,523	1,516	1,499	1,489	1,500	1,498
Total K-5	1,356	1,369	1,324	1,278	1,253	1,092	1,061	1,015	991	932	966	984	977
Total 6-8	684	644	616	625	613	594	533	550	573	607	573	561	569
Total 9-12	776	745	695	500	323	0	0	0	0	0	0	0	0

Table 3 – Historical Enrollment Data for Windham School District

The cohort survival technique is the most frequently used method of preparing enrollment forecasts. NESDEC uses that technique, but modifies it in order to move away from forecasts which are wholly computer or formula driven. Such modification permits the incorporation of important, current town-specific information into the generation of the enrollment forecasts. Basically, percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 increased to 104 students in Grade 2 in the following school year, the percentage of survival would have been 104% or a ratio of 1.04. Such ratios are calculated between each pair of grades or years in school over several recent years to be used in the running average.

After study and analysis of the historical ratios and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics for a pre-determined number of years. The ratios used are the key factors in the reliability of the projections, given the validity of the data at the starting point. The strength of the ratios lies in the fact that each ratio encompasses collectively the variables that account for increases or decreases in the size of a grade enrollment as it moves on to the next grade. Each ratio represents the cumulative effect of the following factors:

1. Real estate turnover and new residential construction;
2. Migration, in or out, of the schools;
3. Drop-outs, transfers, etc.
4. Births to residents;
5. Retention in the same grade.

While it is difficult to predict future student populations, estimates all seem to triangulate in on a total student population that will continue to grow at a slower rate and peak in the 2017 – 2018 school year at 2,865 students in K-12. It is projected the total population distribution may look like:

Peak years for students for K-5 was 1369 in SY12-13 and levels off at ~1180
Peak years for students for 6-8 is ~ 773 in SY18-19 and levels off at ~650

Peak years for students for 9-12 is ~ 986 in SY21-22 and has not peaked during the years of this analysis.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Projections								
K-5	**1331**	**1300**	**1259**	**1231**	**1180**	**1156**	**1182**	**1181**
6-8	**697**	**719**	**734**	**750**	**773**	**751**	**694**	**643**
9-12	**808**	**820**	**862**	**886**	**912**	**948**	**950**	**986**
Totals	**2836**	**2839**	**2855**	**2867**	**2865**	**2855**	**2826**	**2810**

Table 4 – Projections for Future School Years[4]

Figure 1 graphically displays the data broken down into K-5, 6-8 and 9-12 as well as the cumulative total. This apportionment to the grades is indicative of how Windham has generally segmented the classrooms, with K-5 housed within the Golden Brook and Center Schools, grades 6 – 8 housed in the Middle School and grades 9 – 12 housed in the High School.

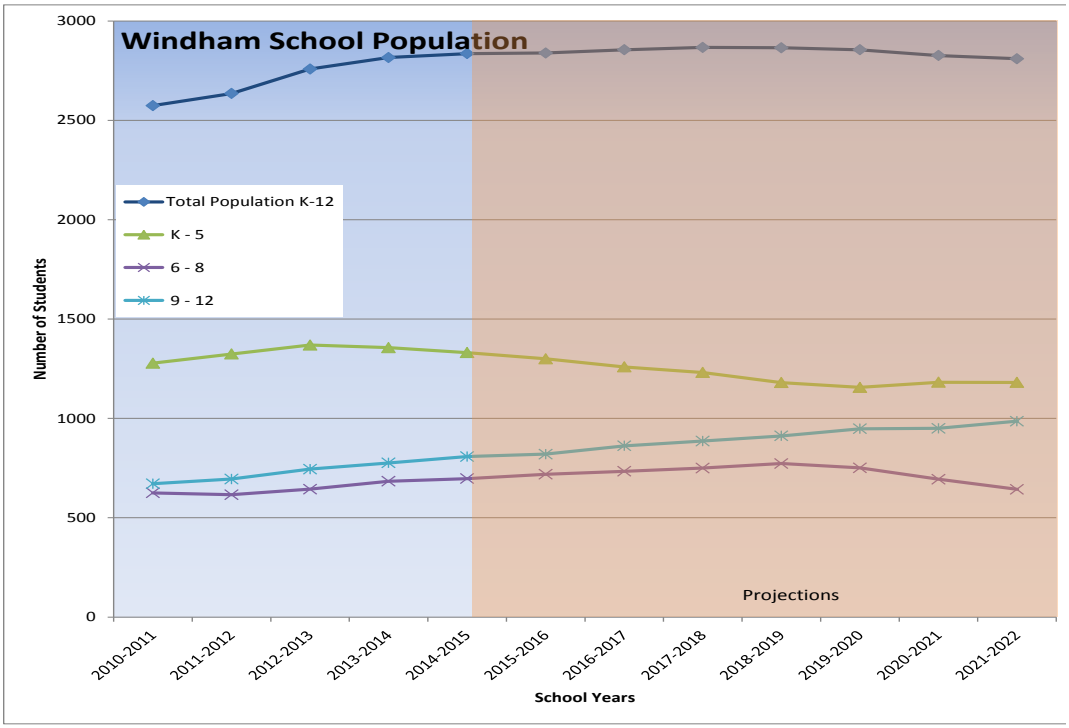


Figure 1 – Student Population in the Windham School District

2.3 School Utilization

The Windham School district presently provides four buildings for the education of the students

[4] Provided by NESDEC for Windham School District 2014

of the district; Golden Brook School for grades Kindergarten through second grade, Center School for grades three, four and five, Middle School for grades six through eight and the High School located on London Bridge Road for grades 9-12 and the Pre-School program. Due to the presence of mold caused by construction issues within the portable classrooms at Golden Brook, the portables were removed and a portion of the third grade is temporarily being educated at the High School.

The following data was provided as part of the 2011 Windham School District Master Plan analysis, which was funded by the Town in 2010 and 2011. Currently, Windham has some of the highest class sizes in the State of New Hampshire. The 21 students / class average in the first and second grades is the 3rd highest average class size in the State. The 19 students / class average in grades 3 -4 is the 7th highest class size in the state and the 22 students per class average in grades 6 – 8 is the 3rd highest in the state. The additional capacity provided within the High School of 1,000 students is estimated to handle new growth in enrollments well past the year 2014. It should be noted that the High School was built with the possibility for future classroom additions to be built to handle a total maximum build out capacity of 1,250 students. The information and research on target class sizes is presented in Table 5[5].

Administrators were asked to provide their professional opinion and research was done by the Superintendent's Office into these issues. Additional information was gathered about current class sizes in other NH towns, as well as guidelines and policies in place in those towns. Discussions with educators and research on optimal class size suggest the optimal class size by grade presented in Table 5.

Table 5 Comparison of Windham present class sizes to recommendations

Grade	Current Class Size	Ideal Range (Per Research)	Ideal Range (Per Administrators)	NH State Average	State Maximum Guidelines
Preschool			12	N/A	12
Kindergarten	16	<18	15-18	N/A	<19
Transition	20	<18	15-18	N/A	N/A
Grade 1	21	<18	16-20	17.8	<26
Grade 2	21	<18	16-20	17.8	<26
Grade 3	21-24	<18	16-20	19.3	<31
Grade 4	22-24	<20	18-22	19.3	<31
Grade 5	21-24	<20	18-22	19.8	<31
Grade 6	18-22	<25	18-22	19.8	<31
Grade 7	19-24	<25	18-22	19.8	<31
Grade 8	20-25	<25	18-22	19.8	<31
Grade 9	N/A	<25	18-20	N/A	<31
Grade 10	N/A	<25	20-24	N/A	<31
Grade 11	N/A	<25	20-24	N/A	<31
Grade 12	N/A	<25	20-24	N/A	<31

[5] Data Provided by Windham School District Master Plan 2011

Based on the comparisons of class sizes in Windham versus the recommended size provided in Table 5, the chart shown in Table 4 indicates an overcrowded situation exists in all of the three elementary schools in future years. This condition is what prompted the School Board to place the warrant articles on the ballot for the purpose of developing the 2011 Master Plan for the School district.

The following information was presented by the Facilities Planning Group, based on enrollment numbers gathered during the 2012 – 2013 school year, for utilization of each of the three elementary schools.

2.3.1 Golden Brook Utilization

Note: This study included the temporary 10-room portable installed in FY 2010-2011, which has since been demolished due to mold concerns caused by poor construction. A portion of the third grade is being educated at the High School.

Golden Brook School is currently utilizing 34 classrooms for Grades K-3, with one additional classroom housing art and music on a shared basis.

Student enrollment projections do not exceed targeted Teacher-student ratios

Grade K enrollment projections standardized at 170 students

Based on a level of 652 students. In October, 2013, the Golden Brook enrollments were 724.

- Grade K = **1: 14.2**
- Grade 1 = **1: 18.5**
- Grade 2 = **1: 18.8**
- Grade 3 **= 1: 20.7**

Number of grade-level teachers:

- Grade K = **6**
- Grade 1 = **11**
- Grade 2 = **13**
- Grade 3 = **3**
- **TOTAL = 33**

2.3.2 Utilization of Center School

Windham Center School currently houses 27 regular education classrooms.

The analysis was based on a level of 649 students. In October, 2013 the Center School enrollments were 632.

The ratios *do not* exceed the recommended 1:25, or fewer in the core

Teacher-Student Ratios:
Core:

- Grade 3=1:21.1
- Grade 4= 1:23.5
- Grade 5= 1:24.2

2.3.3 Utilization of Middle School

Based on a level of 644 students. In Oct 2013, the Middle School enrollments were 684 students. Student enrollments for current school year exceed targeted Teacher-student ratios
Core Teacher-Student ratios are as follows:

- Grade 6 = 1:19 to 1:31
- Grade 7 = 1:15.6 to 1:26
- Grade 8 = 1:16.7 to 1:23.2

*The ratios for several core and unified arts classes exceed the suggested ratio of 1:25 as well as the maximum ratio of 1: 30 in middle school grades (NH Ed. 306.17)

2.3.4 High School Utilization

Current Situation/Impacts (2012-13)
Pre-School: Windham HS became the home of the Windham Pre-school in July 2012, creating a loss of 16 classroom-periods of teaching space. The capacity of the High School is 1,000 students with core facilities built to handle 1,250 students. In addition, during the 2014 School Year, a portion of the third grade was transitioned to the High School due to the loss of the Portable facilities at Golden Brook School.

Core capacity refers to areas that are not basic classrooms and therefore do not always track evenly with student population numbers. These typically include the main office, the gymnasium and locker room complexes, the cafeteria, the library, the auditorium, guidance, special education, faculty spaces, hallways and restrooms.
Windham High School was built for a core capacity of 1,000 students, expandable up to 1,400.

Occupancy: High School rooms are occupied (overall) 81.8% of the time during semester 1 of 2012-13. Optimal use is 75-90%. This indicates the availability of additional space for the growth needs caused by new dwellings.

2.4 Average Square Footage per Student

A critical step in the determination of impact fees is the amount of space provided by the district for the education of its students. Table 6 provides a tabulation of this parameter for the existing schools providing an education from Kindergarten through grade twelve. The total facility build out of the three elementary schools per student is 101.3 square feet and approximates the State average of 103 square feet per student in elementary schools.

- The capacity in Golden Brook, not including the portable classrooms, was 25 classrooms. Based on an average of 25 students per classroom yields a capacity of 625 students.
- Total capacity of Center School, based on 27 classrooms and 25 students per classroom, is a total of 675.

- Total capacity in the Middle School is 27 classrooms at an average class of 25 students yields 675 students.
- The total classroom space divided by the capacity yields an average of 101.3 square feet per student for the elementary schools.
- The total capacity of the three schools is therefore 1975 students.

The High School classroom and educational space per student is approximated at 192 square feet[6] using the 192,000 square feet of the High School divided by the ability to house 1,000 students. Some of this space is for expansion.

School	Gross Square Footage
Kindergarten	10,600
Golden Brook	48,000*
Center School	66,403
Middle School	85,634
High School	192,000

Table 6 - Core Facility Space *without portables

2.5 New Development Impact on School Facilities

The Town of Windham is generally considered a bedroom community for the metropolitan Boston area. As such, its housing stock is principally single-family detached dwellings. The number and types of dwellings are historically disputed between the various agencies tasked with compiling these figures. Condominium type dwellings have historically been found to contribute fewer children to the School District and data compiled for this revision in 2.6.1 again validates this, although this number is increasing.

In 2010, the Community Technical Assistance Program (CTAP) provided a build out analysis for the Town. Note that this study was sanctioned by the Planning Board, and the data although dated, maintains its integrity for full build out projections. The build out analysis, summarized in Table 7, provides a base build out analysis assuming the zoning regulations are stable, and two additional Town Scenarios with hypothetical zoning changes. The base build out will be used since the alternative scenarios are speculative only. As seen in the predicted number of residential units in the Rural and Residence A categories in the Base Build Out, an additional 1,415 single family houses are predicted. If 0.2 high school students per house are used (State Average), a total of an additional 283 High School students may be added to the enrollment figures at full build out of these two zoning districts. This additional space need has been

[6] Source Windham School District, September 2009

provided in the existing high school and this additional space is the basis for this impact fee.

		Buildout Results			Town Scenarios				
Zone	Existing Units	Residential Units	Non-Residential Units	Total Units	Town Scenario A	Town Scenario B	Total Units After Base Buildout	Total Units After Scenario A	Total Units After Scenario B
Business Commercial A	47	10	10	20	22	22	67	69	69
Business Commercial B	3	2	1	3	3	3	6	6	6
Gateway	24	N/A[1]	N/A[1]	N/A[1]	N/A[1]	N/A[1]	24	24	24
Historic	10	0	0	0	0	0	10	10	10
Industrial Zone	28	6	6	12	14	14	40	42	42
Neighborhood Business	47	32	11	43	44	44	90	91	91
Professional Business	16	N/A[1]		N/A[1]	N/A[1]	N/A[1]	16	16	16
Residence A	1358	317	31	348	350	349	1706	1708	1707
Residence B	379	47	10	57	57	57	436	436	436
Residence C	91	4	3	7	7	7	98	98	98
Rural	3079	1098	89	1187	1221	1367	4266	4300	4446
Village Center	15	N/A[1]	N/A[1]	N/A[1]	N/A[1]	N/A[1]	15	15	15
Grand Total	**5097**	**1516**	**161**	**1677**	**1716**	**1863**	**6774**	**6815**	**6960**

Table 7 – Build Out Analysis for Town provide by CTAP 2010

2.6 Computation of Housing Multiplier Factors

2.6.1 Test of Multipliers

To assess the accuracy of the multiplier factors stated in formula for the calculation of the Impact Fee, a study was performed which analyzed the number of children that are in the Windham School District for the dwellings that received their Certificate of Occupancy from January 1, 2011 through December 31, 2014. In the 1998 Windham Computation of School Impact Fee report, 0.57 children per new house in grades K – 8 were found to exist, which was revised to 0.66 children per new house in grades K-8 performed during the 2003 Windham School Impact Fee update and was further updated to 0.72 students per house for elementary grades in the 2009 study. The test performed in the 2015 study used the certificate of occupancy data from the Community Development Department. The categories of permits were differentiated into single family fee simple dwellings and all other residential dwellings, which would include apartments, condominiums and accessory apartments. The number of new fee simple single family dwellings for this study is 178 and the number of condominiums tested was 47. To determine the presence of students in the system from these housing units, this listing was given to the Windham School Department who determined whether a student used the given address and also determined the grade that the student was in for the 2014 – 2015 school year. The fee simple single family dwellings are listed by the dwelling number and the street on which the new dwelling was built. The other type of dwelling units is highlighted in grey. The total number of students from each dwelling for the school year of 2014 through 2015 is listed and is further designated into Kindergarten, Grades 1-5, grades 6 through 8 and High School.

Current School Year (2014 - 2015)						
#	STREET	Nbr of Students	K	Gr 1 - 5	Gr 6 - 8	High School
2011 Certificates of Occupancy						
22	SEAVEY	0	0	0	0	0
21	BENNINGTON	3	0	0	1	2
6	GLENMEADOW	1	0	0	0	1
9	JACOB	2	0	0	1	1
12	ORCHARD BLOSSOM	2	0	1	1	0
1	GLENMEADOW	0	0	0	0	0
18	TURTLE ROCK	2	1	1	0	0
14	DUSTON	0	0	0	0	0
42	NORTHLAND	0	0	0	0	0
12	BUCKLAND	2	0	0	0	1
71	HERITAGE HILL	3	2	1	0	0
16	HORSESHOE	2	0	1	0	1
54	WEST SHORE	2	1	1	0	0
45	RYAN FARM	1	0	1	0	0
5	BURNHAM	3	0	3	0	0
17	PORCUPINE	2	0	2	0	0
17	BUCKLAND	0	0	0	0	0
15	JACOB	0	0	0	0	0
14	RYAN FARM	2	0	2	0	0
3	PORCUPINE	1	0	1	0	0
34	RYAN FARM	0	0	0	0	0
2	GLENMEADOW	0	0	0	0	0
4	NATHAN	2	0	0	1	1
24	FLAT ROCK	0	0	0	0	0
33	RYAN FARM	0	0	0	0	0
14	LUDLOW	2	0	2	0	0
20	JACOB	4	0	0	1	2
25	NORTH SHORE	1	0	1	0	0
31	RYAN FARM	3	0	1	1	1
4	GLENMEADOW	0	0	0	0	0
6	JACOB	3	0	0	1	1
6	STILLWATER	0	0	0	0	0
17	BENNINGTON	2	0	1	1	0
20	WALKEY	1	0	0	1	0
13	JOHNSON	2	0	0	1	1
4	STILLWATER	0	0	0	0	0
15	BUCKLAND	0	0	0	0	0
37	RYAN FARM	0	0	0	0	0
2	HORNE	0	0	0	0	0
9	GROVE	0	0	0	0	0
20	BROOKVIEW	0	0	0	0	0
9	ORCHARD BLOSSOM	1	0	0	0	0
11	JACOB	0	0	0	0	0
5	STILLWATER	0	0	0	0	0
25	NORTH SHORE	1	0	1	0	0
5	JACOB	0	0	0	0	0
8	HORSESHOE	0	0	0	0	0
27	BROOKVIEW	0	0	0	0	0
18	BROOKVIEW	0	0	0	0	0
16	BROOKVIEW	0	0	0	0	0
20	BROOKVIEW	0	0	0	0	0
23	BROOKVIEW	0	0	0	0	0
2012 Certificates of Occupancy						
5	BUTTRICK	1	0	1	0	0

#	STREET	Nbr of Students	K	Gr 1 - 5	Gr 6 - 8	High School
10	HORSESHOE	2	0	2	0	0
3	JACOB	2	0	1	1	0
28	MISTY MEADOW	0	0	0	0	0
15	BENNINGTON	2	0	0	1	1
2	STILLWATER	0	0	0	0	0
5	NATHAN	0	0	0	0	0
30	FIRST	0	0	0	0	0
35	RYAN FARM	2	0	2	0	0
27	ARMSTRONG	1	0	1	0	0
10	JACOB	1	0	0	0	0
14	JACOB	3	1	1	1	0
3	STILLWATER	1	0	0	0	1
117	INDIAN ROCK	0	0	0	0	0
16	RYAN FARM	0	0	0	0	0
16	JACOB	1	1	0	0	0
20	FLAT ROCK	2	0	1	1	0
20	ADDISON	0	0	0	0	0
23	RYAN FARM	0	0	0	0	0
4	CANTERBURY	0	0	0	0	0
4	TAYLOR FARM	2	0	2	0	0
3	BUCKLAND	0	0	0	0	0
17	JACOB	0	0	0	0	0
27	CARDIFF	0	0	0	0	0
11	OUTLOOK	2	0	0	0	2
2	BUCKLAND	0	0	0	0	0
16	TANINGER	2	0	2	0	0
1	STILLWATER	0	0	0	0	0
22	EDINBURG	2	0	2	0	0
1	BURNHAM	0	0	0	0	0
4	SAGAMORE	0	0	0	0	0
25	RYAN FARM	0	0	0	0	0
24	MISTY MEADOW	0	0	0	0	0
23	RYAN FARM	0	0	0	0	0
7	EVERGREEN	0	0	0	0	0
3	EVERGREEN	0	0	0	0	0
26	MISTY MEADOW	0	0	0	0	0
30	MISTY MEADOW	0	0	0	0	0
2	CANTERBURY	0	0	0	0	0
26	MISTY MEADOW	0	0	0	0	0
5	HARRIS	1	0	1	0	0
11	EVERGREEN	0	0	0	0	0
1	STILLWATER	0	0	0	0	0
2013 Certificates of Occupancy						
28	JACOB	0	0	0	0	0
1	PAWTUCKET	2	0	0	1	1
46	MARBLEHEAD	2	0	1	0	0
17	ARMSTRONG	0	0	0	0	0
20	TANINGER	1	0	1	0	0
19	TANINGER	0	0	0	0	0
47	LONDON BRIDGE	0	0	0	0	0
21	TANINGER	0	0	0	0	0
27	LONDON BRIDGE	2	1	1	0	0
23	TANINGER	1	0	1	0	0
20	BURNHAM	0	0	0	0	0
52	RYAN FARM	0	0	0	0	0
49	LONDON BRIDGE	3	0	1	0	2
18	MALLARD	0	0	0	0	0
27	TANINGER	1	0	1	0	0
22	JACOB	2	0	1	1	0

#	STREET	Nbr of Students	K	Gr 1 - 5	Gr 6 - 8	High School
5	BENNINGTON	4	0	2	1	1
18	TANINGER	1	0	1	0	0
24	JACOB	2	0	1	1	0
25	TANINGER	0	0	0	0	0
47	RYAN FARM	0	0	0	0	0
38	BURNHAM	0	0	0	0	0
51	LONDON BRIDGE	2	0	2	0	0
17	TANINGER	3	1	1	0	0
14	BUCKLAND	2	0	1	1	0
22	TANINGER	2	0	2	0	0
20	VIAU	0	0	0	0	0
20	MALLARD	2	0	1	1	0
15	YORK	0	0	0	0	0
16	THIRD	0	0	0	0	0
17	MALLARD	0	0	0	0	0
50	MARBLEHEAD	0	0	0	0	0
19	JACOB	0	0	0	0	0
21	MALLARD	0	0	0	0	0
40	BURNHAM	0	0	0	0	0
55	RYAN FARM	1	0	1	0	0
9	MOECKEL	0	0	0	0	0
25	COBBETTS POND	0	0	0	0	0
15	TANINGER	0	0	0	0	0
37	FLAT ROCK	0	0	0	0	0
16	BUCKLAND	0	0	0	0	0
52	RYAN FARM	0	0	0	0	0
5	SETTLERS RIDGE	2	0	0	1	1
30	JACOB	0	0	0	0	0
14	TANINGER	1	1	0	0	0
41	GORDON MOUNTAIN	0	0	0	0	0
2	WENTWORTH	0	0	0	0	0
4	WENTWORTH	0	0	0	0	0
9	WENTWORTH	0	0	0	0	0
15	EVERGREEN	1	0	1	0	0
6	GROVE	0	0	0	0	0
49	RYAN FARM	2	0	1	1	0
41	GORDON MOUNTAIN	0	0	0	0	0
11	EVERGREEN	0	0	0	0	0
2014 Certificates of Occupancy						
10	WENTWORTH	3	1	2	0	0
5	WENTWORTH	2	0	0	0	2
8	WENTWORTH	4	0	2	2	0
19	MALLARD	0	0	0	0	0
18	RYAN FARM	0	0	0	0	0
38	JACKMAN RIDGE	0	0	0	0	0
6	NATHAN	0	0	0	0	0
13	ABBOTT	0	0	0	0	0
23	JACOB	2	0	0	2	0
3	GROVE	0	0	0	0	0
32	JACOB	0	0	0	0	0
43	GORDON MTN	0	0	0	0	0
36	JACKMAN RIDGE	0	0	0	0	0
9	BURNHAM	0	0	0	0	0
24	BURNHAM	0	0	0	0	0
36	BURNHAM	3	0	1	1	1
6	CRICKET RIDGE	0	0	0	0	0
21	JACOB	0	0	0	0	0
45	GORDON MTN	0	0	0	0	0
7	ORCHARD BLOSSOM	1	1	0	0	0

#	STREET	Nbr of Students	K	Gr 1 - 5	Gr 6 - 8	High School
34	JACOB	2	0	0	1	1
14	ORCHARD BLOSSOM	0	0	0	0	0
7	MALLARD	0	0	0	0	0
27	JACOB	0	0	0	0	0
15	LUDLOW	2	0	1	1	0
37	GORDON MOUNTAIN	0	0	0	0	0
39	GORDON MOUNTAIN	0	0	0	0	0
16	BENNINGTON	2	1	1	0	0
18	MALLARD	0	0	0	0	0
51	NORTHLAND	0	0	0	0	0
47	NORTHLAND	2	0	1	1	0
53	NORTHLAND	0	0	0	0	0
53	RYAN FARM RD	0	0	0	0	0
54	RYAN FARM	0	0	0	0	0
7	BENNINGTON	0	0	0	0	0
7	WENTWORTH	0	0	0	0	0
4	CHERYL	0	0	0	0	0
49	NORTHLAND	0	0	0	0	0
5	CRICKET RIDGE	0	0	0	0	0
12	RYAN FARM	0	0	0	0	0
105	LONDONDERRY	0	0	0	0	0
53	BEAR HILL	1	1	0	0	0
1	WENTWORTH	0	0	0	0	0
16	BURNHAM	0	0	0	0	0
116	KENDALL POND	1	0	0	0	1
18	SECOND	0	0	0	0	0
15	BURNHAM	0	0	0	0	0
15	PORCUPINE	2	1	1	0	0
8	WENTWORTH	4	0	2	2	0
55	LONDON BRIDGE	2	0	1	1	0
56	RYAN FARM	0	0	0	0	0
6	WENTWORTH	0	0	0	0	0
5	WESTON	0	0	0	0	0
26	BURNHAM	1	0	1	0	0
30	BURNHAM	2	0	1	0	1
50	NORTHLAND	0	0	0	0	0
43	GORDON MOUNTAIN	0	0	0	0	0
15	MALLARD	0	0	0	0	0
55	NORTHLAND	0	0	0	0	0
3	WENTWORTH	0	0	0	0	0
63	NORTHLAND	0	0	0	0	0
1	WESTON	3	0	3	0	0
66	GORDON MOUNTAIN	0	0	0	0	0
11	CRICKET RIDGE	0	0	0	0	0
60	RYAN FARM	0	0	0	0	0
21	WALKEY	0	0	0	0	0
45	SAWTELLE	0	0	0	0	0
4A	FLORAL	2	0	0	1	1
8	PORCUPINE	0	0	0	0	0
4	CRICKET RIDGE	0	0	0	0	0
64	GORDON MOUNTAIN	0	0	0	0	0
61	NORTHLAND	0	0	0	0	0
62	GORDON MOUNTAIN	0	0	0	0	0
19	STONEHEDGE RD	2	0	2	0	0
49	GORDON MOUNTAIN	0	0	0	0	0
7	ABBOTT RD	0	0	0	0	0

Key: Yellow designates other than fee simple single family detached dwelling

Type of Dwelling	Children in Kindergarten	Children in Grades 1 - 5	Children in Grades 6 - 8	Children in High School	Total K-12
Fee simple single family dwellings	13	68	30	24	142
Ratio based on 178 samples	.073	.382	.168	.135	0.798
All other residential dwellings	1	8	4	4	17
Ratio based on 47 samples	.021	.170	.085	.085	.361

Table 8 – Test of Multipliers

The result of the recent study used the COs issued for new dwellings from January 2011 through December 2014. The sample size of 178 single family dwellings houses provides a significant data base for analysis. As seen in the summary of Table 8, the number of children entering kindergarten divided by the number of new dwellings resulted in 0.073 children per new fee simple single family dwelling. For grades one through five the ratio was 0.382 and for grades 6 - 8 the ratio was 0.168. The High School ratio of the number of new students per new fee simple single family dwelling was 0.135. The total number of new students entering the Windham School District from each new fee simple single family detached house for Kindergarten through 12th Grade was averaged out to be 0.798 children.

The summary also shows the results of the recent study for students entering the system from other types of dwellings. As seen, the other type of dwelling provides less of an impact onto the school district. There is an average of 0.36 children from each other dwelling with 0.021 in Kindergarten, 0.170 in grades 1 through 5, 0.085 in grades 6 – 8 and 0.085 in High School.

These respective ratios shall be used in the calculation of the impact the new fee simple single family dwellings and other dwellings have upon the school district.

2.7 Capitalization of School Facilities

The next stage in the determination of the impact attributable to new developments is to determine the costs associated with the space needs of the students. As stated in the Handbook on Impact Fee development, it is imperative the community assess the needs imposed by new students with the same standards supported by the community in the existing facilities. In determining the costs for new facilities, land and site development costs, including purchase of land, classroom instruction, cost of core facilities including libraries, cafeterias, gymnasiums, and other space for plant support (boiler room, maintenance storage, etc.) must be included. In addition, the costs for furnishing this available space can be included.

The total bond of $42,753,296 for the High School construction and land acquisition was supplemented by an additional bond of $3,735,620. The total bonded costs equates to $46,488,916.

Based on the square footage of the school of 192,000 sq. ft., there is a corresponding cost of $242 per square foot. The High School was constructed to house 1,000 students, therefore 192 square feet per child is the basis of construction. A small portion of this total bond may be attributed to additional land acquired for a future new elementary school. Although the RSA allows for inclusion of land acquisition and fixtures and furnishings, the Windham School district cited an estimated cost of $168 per square foot for construction. For the purpose of this calculation, the very conservative amount of $168 will be used.

For the Kindergarten, the State has provided funding of $1,000,000 for the construction of the Kindergarten space. The total cost of the Kindergarten project was budgeted at $2,522,191 after reductions were made and alternatives deducted. Removing the State contribution reduced the total cost to the taxpayer to $1,522,191. Unlike the High School bond in which the interest payment offsets the State contributions, the Kindergarten was not bonded; therefore the State contribution will reduce the cost to the taxpayers and subsequently the Impact Fee. The 10,600 square foot addition to the school is being constructed to house 227 students at a 90% capacity providing 47 square feet per student. Removing the furnishings, miscellaneous and contingency leaves a total burden of $1,364,191. Based on 10,600 square feet of new building, the per square foot cost is then $128.70.

For the future Elementary space needs, it has been shown the projections for growth are in Grades 6 – 8. The existing Middle School was last added onto in 1999 and in 2010, the Town provided $300,000 to develop a Master Plan for the School District to address the future needs. The present capacity was determined by dividing the total square footage of the three elementary buildings by the student capacity to determine the 101.3 square feet per child average, very close to the State average of 103 square feet per child average for elementary schools. The costs for additional space of $145 per square foot are based upon replacement costs issued by the School insurance provider.

2.8 Calculation of Credits for Past and Future Payments

The impact fee paid by new development must be modified to account for payments made on the undeveloped land prior to the change of use through the property tax, as well as an estimate for the costs to be incurred by payment of property taxes on the developed property. The dwelling, after being placed on the tax rolls, will make payments within their tax bill towards the bonded debt included within the portion for school taxes. Outstanding bond debt may be incorporated in the impact fee assessment process. To alleviate the possibility of a new homeowner paying twice for the same facility, a credit will be computed on the basis of the undeveloped space currently provided by the prior residents of the town to support new development, as well as future payments on the developed property. For the purpose of this update, the years covered for undeveloped property, prior credit, shall be 2010 through 2014. For the purpose of this update, the years covered for developed property, future credit, shall be 2015 through 2026.

In 2006, the district negotiated a twenty-year bond for $42,753,296 for the High School construction and the land acquisition costs. The State provides a 30% building aid on the principal payment for each year, as shown. The interest for years 2007 through 2008 is 3.5%. The interest for years 2009 through 2016 is 3.75% and the interest for years 2017 through 2025 is variable

between 1.5% up to 5%. The bonding plan for the High School is provided in Table 9a.

Due to cost over runs and the re-structuring of the High School design, a $4,000,000 bond over 10 years was negotiated with interest at 4% for years 2009 through 2010, 5% for years 2011 through 2012 and 5.25% for years 2013 through 2018. This bonding plan is shown in Table 9b.
Table 9c provides the total bond requirement for the High School.
In 2014, the School District refinanced the bonds due to acquiring lower interest rates and saving in excess of $1 million dollars over the remaining life of the mortgage. For the purpose of prior credits, the previous rates are used. In relation to the Future Credits, the updated tables are used in the computations. The gray area reflects the refinanced portion of the bond.

Year	Principle	State Aid	Interest	Debt Service	
2006			$ 954,977	$ 954,977	$ 954,977
2007	$ 2,578,296	$ 773,489	$ 818,551	$ 2,623,359	
			$ 773,431	$ 773,431	$ 3,396,790
2008	$ 2,580,000	$ 774,000	$ 773,431	$ 2,579,431	
			$ 728,281	$ 728,281	$ 3,307,712
2009	$ 2,580,000	$ 774,000	$ 728,281	$ 2,534,281	
			$ 679,906	$ 679,906	$ 3,214,187
2010	$ 2,580,000	$ 774,000	$ 679,906	$ 2,485,906	
			$ 631,531	$ 631,531	$ 3,117,437
2011	$ 2,580,000	$ 774,000	$ 631,531	$ 2,437,531	
			$ 583,156	$ 583,156	$ 3,020,687
2012	$ 2,580,000	$ 774,000	$ 583,156	$ 2,389,156	
			$ 534,781	$ 534,781	$ 2,923,937
2013	$ 2,580,000	$ 774,000	$ 534,781	$ 2,340,781	
			$ 486,406	$ 486,406	$ 2,827,187
2014	$ 2,575,000	$ 772,500	$ 486,406	$ 2,288,906	
			$ 438,125	$ 438,125	$ 2,727,031
2015	$ 2,560,000	$ 768,000	$ 438,125	$ 2,230,125	
			$ 54,247	$ 54,247	$ 2,284,372
2016	$ 2,560,000	$ 768,000	$ 287,188	$ 2,079,188	
			$ 261,588	$ 261,588	$ 2,340,775
2017	$ 1,700,000	$ 510,000	$ 261,588	$ 1,451,588	
			$ 244,588	$ 244,588	$ 1,696,175
2018	$ 1,445,000	$ 433,500	$ 244,588	$ 1,256,088	
			$ 233,750	$ 233,750	$ 1,489,838
2019	$ 1,700,000	$ 510,000	$ 233,750	$ 1,423,750	
			$ 208,250	$ 208,250	$ 1,632,000
2020	$ 1,700,000	$ 510,000	$ 208,250	$ 1,398,250	
			$ 182,750	$ 182,750	$ 1,581,000
2021	$ 1,700,000	$ 510,000	$ 182,750	$ 1,372,750	
			$ 157,250	$ 157,250	$ 1,530,000
2022	$ 1,700,000	$ 510,000	$ 157,250	$ 1,347,250	
			$ 131,750	$ 131,750	$ 1,479,000
2023	$ 1,700,000	$ 510,000	$ 131,750	$ 1,321,750	
			$ 110,500	$ 110,500	$ 1,432,250
2024	$ 1,700,000	$ 510,000	$ 110,500	$ 1,300,500	
			$ 85,000	$ 85,000	$ 1,385,500
2025	$ 1,700,000	$ 510,000	$ 85,000	$ 1,275,000	
			$ 42,500	$ 42,500	$ 1,317,500
2026	$ 1,700,000	$ 510,000	$ 42,500	$ 1,232,500	$ 1,232,500
Total	$ 42,498,296	$ 12,749,489	$ 15,142,046	$ 44,890,854	$ 44,890,854

Table 9a - Adjusted Payments for High School and Land Acquisition

Year	Principle	State Aid	Interest	Debt Service
2009				
			$106,845	$106,845
2010	$370,620	$111,186	$92,462	
			$85,050	$436,946
2011	$375,000	$112,500	$85,050	
			$77,550	$425,100
2012	$375,000	$112,500	$77,550	
			$68,175	$408,225
2013	$375,000	$112,500	$68,175	
			$58,800	$389,475
2014	$375,000	$112,500	$58,800	
			$48,956	$370,256
2015	$375,000	$112,500	$48,956	
			$39,113	$350,569
2016	$375,000	$112,500	$39,113	
			$29,269	$330,881
2017	$375,000	$112,500	$29,269	
			$19,425	$311,194
2018	$370,000	$111,000	$19,425	
			$9,713	$288,138
2019	$370,000	$111,000	$9,713	$268,713
Totals	$3,735,620	$1,120,686	$1,071,407	$3,686,341

Table 9b –Adjusted Bond for Additional $4 Million

Year	HS Bond	$4M HS Bond	Total
2006	$ 954,977		$ 954,977
2007	$ 3,396,790		$ 3,396,790
2008	$ 3,307,713		$ 3,307,713
2009	$ 3,214,188	$ 106,845	$ 3,321,033
2010	$ 3,117,438	$ 436,946	$ 3,554,384
2011	$ 3,020,687	$ 425,100	$ 3,445,787
2012	$ 2,923,937	$ 408,225	$ 3,332,162
2013	$ 2,827,187	$ 389,475	$ 3,216,662
2014	$ 2,727,031	$ 370,256	$ 3,097,287
2015	$ 2,284,372	$ 350,569	$ 2,634,941
2016	$ 2,340,775	$ 330,881	$ 2,671,656
2017	$ 1,696,175	$ 311,194	$ 2,007,369
2018	$ 1,489,838	$ 288,138	$ 1,777,976
2019	$ 1,632,000	$ 268,713	$ 1,900,713
2020	$ 1,581,000		$ 1,581,000
2021	$ 1,530,000		$ 1,530,000
2022	$ 1,479,000		$ 1,479,000
2023	$ 1,432,250		$ 1,432,250
2024	$ 1,385,500		$ 1,385,500
2025	$ 1,317,500		$ 1,317,500
2026	$ 1,232,500		$ 1,232,500
Totals	$ 44,890,858	$ 3,686,342	$ 48,577,200

Table 9c – Adjusted Total Bond Requirements

The impact fees collected during the year are held in a special interest bearing account and accumulated until requested by the School Board through the Board of Selectmen. Table 9d delineates the payments made to the School, which are used to offset the bond and therefore reduces the future bond payments required.

Year	Fees ($)	Interest ($)	Total Collected ($)	Remitted to School ($)**	Ending Balance ($)
1998	253,610.00	4,611.60	258,221.60	0.00	258,221.60
1999	236,315.00	6,157.96	242,472.96	308,917.27	191,777.29
2000	311,829.40	16,502.36	328,331.76	0.00	520,109.05
2001	285,460.00	18,302.96	303,762.96	155,407.63	668,464.38
2002	207,500.00	8,717.73	216,217.73	351,845.00	532,837.11
2003	115,000.00	2,533.60	117,533.60	300,000.00	350,370.71
2004	270,900.00	1,958.56	272,858.56	250,000.00	373,229.27
2005	370,600.00	10,576.06	381,176.06	250,000.00	504,405.33
2006	197,200.00	23,730.06	220,930.06	250,000.00	475,335.39
2007	180,200.00	20,077.57	200,277.57	250,000.00	425,612.96
2008	132,600.00	8,472.43	141,072.43	250,000.00	316,685.39
2009	75,090.72	1,963.73	77,054.45	250,000.00	143,739.84
2010	162,045.29	1,502.22	163,547.51	250,000.00	57,287.35

2011	99,367.94	61.94	99,429.88	0.00	156,717.23
2012	115,583.10	62.84	115,645.94	100,000.00	172,363.17
2013	213,107.14	110.27	213,217.41	50,000.00	335,580.58
2014	100,976.00	185.66	101,161.66	200,000.00	**236,742.24***
Total	**3,327,384.59**	**125,527.55**	**3,452,912.14**	**3,216,169.90**	

Table 9d – Impact Fees collected and Amount Used by School to reduce Bond Payments[7]

2.8.1 Credits for Past Payments

The properties upon which the new dwelling units were developed have been assessed property taxes in the past. The percentage of taxable value represented by vacant land may be utilized to calculate a percentage credit for past payments made by vacant land toward existing capital facilities from, which the vacant land derived no benefit. Analysts may differ on the degree of credit, and even on the concept of granting credit for past payments toward capital facilities. Credits for prior payments to facilities, which shall be used to house future students, will be included in the computation of the Windham School District Impact Fee.

Using a very conservative $188,000 assessment per undeveloped lot[8], Table 10 outlines the credits for the previous four years of 2011 through 2014 of the school bond being apportioned to this impact fee calculation.

Year	Bond Amount	Town Valuation	Impact Fee	Land	Tax Liability / thousand	Credits
2011	3,445,787	$2,025,025,370	$0	$188,000	$1.7016	$319.90
2012	3,332,162	$2,042,007,370	$100,000	$188,000	$1.5828	$297.57
2013	3,216,662	$2,065,724,410	$50,000	$188,000	$1.5330	$288.20
2014	3,097,287	$2,086,381,654	$200,000	$188,000	$1.3887	$261.07
2015	2,634,941	$2,107,245,471	$189,186	$378,000	$1.1606	$438.72
2016	2,671,656	$2,128,317,925	$189,186	$378,000	$1.1664	$440.90
2017	2,007,369	$2,149,601,105	$189,186	$378,000	$0.8458	$319.72
2018	1,777,976	$2,171,097,116	$189,186	$378,000	$0.7318	$276.62
2019	1,900,713	$2,192,808,087	$189,186	$378,000	$0.7805	$295.04
2020	1,581,000	$2,214,736,168	$189,186	$378,000	$0.6284	$237.55
2021	1,530,000	$2,236,883,529	$189,186	$378,000	$0.5994	$226.58
2022	1,479,000	$2,259,252,365	$189,186	$378,000	$0.5709	$215.80
2023	1,432,250	$2,281,844,888	$189,186	$378,000	$0.5448	$205.92
2024	1,385,500	$2,304,663,337	$189,186	$378,000	$0.5191	$196.21
2025	1,317,500	$2,327,709,971	$189,186	$378,000	$0.4847	$183.23
2026	1,232,500	$2,350,987,070	$189,186	$378,000	$0.4438	$167.75

Table 10 Tax Credit for Fee Simple Single Family Dwellings

Table 9d shows during the years from 1998 through 2014, the amount of impact fees applied each year that were requested by the Windham School Board and approved by the Board of Selectman for use against the bond for the respective years. Not every year was the requested amount the

[7] Data acquired from Dana Call, Town Business Administrator
[8] Data acquired from Rex Norman, Town Assessor in November 2014

same. Over the years from 1998 through 2014, $3,216,169.90 of Impact Fees was provided to the schools for use against the bond for an average of $189,186 per year. This reduced the net impact the taxpayers were subject to, and therefore must reduce the past credits to be applied. The total net impact possibly paid for the undeveloped land may be calculated to be the total tax liability of the four years from 2011 through 2014 or $1,166.74. The total credit applied against the impact fee assessed must also be the ratio of the additional space needs provided for the new students against the needs for the existing students because only a portion of the tax encumbrance is used for the growth space. As stated earlier, the school was built for 1,000 students with a first year enrollment of 776 students. Therefore the additional space of 1,000 – 776 students (224 students) is for future needs. The ratio of 0.224 is to be applied against the past credit resulting in a net credit of $261.35 for Fee Simple Single Family Dwellings.

To compute the past credits for the other dwellings, the same formula is applied with allowances for the reduced cost of the pre-developed land and the reduced average cost of the other dwellings. Based on the assumption of an overall average density increase of four time and using the conservative $188,000 per building lot results in a pre-development cost of $47,000 for the undeveloped land for each unit. Based on Table 11, the total of the four years of 2011 through 2014 is $291.68. As like with the fee simple single family dwelling, this must be ratioed by the amount of the bond that is used for the new space, or the ratio of 0.224. This results in a past credit of ($291.68 * 0.224) or $65.34.

Year	Bond Amount	Town Valuation	Impact Fee	Land	Tax Liability / thousand	Credits
2011	3,445,787	$2,025,025,370	$0	$47,000	$1.7016	$79.98
2012	3,332,162	$2,042,007,370	$100,000	$47,000	$1.5828	$74.39
2013	3,216,662	$2,065,724,410	$50,000	$47,000	$1.5330	$72.05
2014	3,097,287	$2,086,381,654	$200,000	$47,000	$1.3887	$65.27
2015	2,634,941	$2,107,245,471	$189,186	$242,000	$1.1606	$280.88
2016	2,671,656	$2,128,317,925	$189,186	$242,000	$1.1664	$282.27
2017	2,007,369	$2,149,601,105	$189,186	$242,000	$0.8458	$204.69
2018	1,777,976	$2,171,097,116	$189,186	$242,000	$0.7318	$177.09
2019	1,900,713	$2,192,808,087	$189,186	$242,000	$0.7805	$188.89
2020	1,581,000	$2,214,736,168	$189,186	$242,000	$0.6284	$152.08
2021	1,530,000	$2,236,883,529	$189,186	$242,000	$0.5994	$145.06
2022	1,479,000	$2,259,252,365	$189,186	$242,000	$0.5709	$138.16
2023	1,432,250	$2,281,844,888	$189,186	$242,000	$0.5448	$131.83
2024	1,385,500	$2,304,663,337	$189,186	$242,000	$0.5191	$125.62
2025	1,317,500	$2,327,709,971	$189,186	$242,000	$0.4847	$117.30
2026	1,232,500	$2,350,987,070	$189,186	$242,000	$0.4438	$107.39

Table 11 - Tax Credit for “Other Type” Dwellings

2.8.2 Credits for Future Payments

The High School bond payments for the years of 2015 through 2026, amounts to a total of $20,950,405. Reduced by the potential of $189,186 per year for Impact Fee payments used to offset the bond, results in a tax liability of $18,680,173. To calculate the credits for new fee simple single family dwellings, the total payments per thousand assessed value must be computed. The

total valuation for the Town of Windham for the tax year of 2014 is $2,086,381,654. The estimated growth in the Town evaluations is 1.0% per year[9]. The average fee simple single family dwelling assessment is $378,000 based on statistics gathered by the Town of Windham Tax Assessor.[10] The amount of the $18,680,173 liability, which will be paid by each dwelling over the life of the bond, is therefore calculated to be $3,204.03. The total credit applied against the impact fee assessed must also be the ratio of the additional space needs provided for the new students against the needs for the existing students. As stated earlier, the school was built for 1,000 students and 776 presently are enrolled. Therefore, the additional space of 1,000 – 776 students (224 students) is for future needs. The ratio of 0.224 new students from new housing is to be applied against the future credit of $3,204.03 resulting in a net future credit of $717.70.

The other dwellings use the same formula for the computation of the future credits. The average value of another type of dwelling unit is $242,000. Based on this valuation, the other dwelling will incur a tax liability of $2,051.26 for the life of the bond. Again, this must be ratioed to reflect the portion of the tax liability that is being applied to the new growth space, or a total of 0.224 * $2,051.26 or $459.48.

In the event additional monies are placed into a capital reserve fund for future additions, these monies must be included in the calculations for future credits and liabilities. This is the amount each new dwelling will contribute to the addition through the application of taxes paid each year.

Based on the methodology utilized within the computation of credits, it is conceivable the credits allocated represents greater amounts than will actually be paid by the new homeowners. As the impact fees are collected, the required bonding or current revenue expenditures required by the future property tax base will be reduced. This will reduce the required indebtedness and therefore reduce the proportional amount being paid by the fee payer in their future tax bills. In addition, the valuation of the town will most likely increase beyond the estimated 1.0%, thereby reducing the individual tax burden for the new school space.

The total credits towards the computed impact fee are therefore:

Fee Simple Single Family Dwelling	$717.70 (Future) + $261.35 (Past)	= $979.05
“Other Type” Dwelling	$459.48 (Future) + $65.34 (Past)	= $524.82.

3.0 School Impact Fee Schedule

The methodology towards arriving at an impact fee has been detailed in the previous sections. The level of growth in Town and its relationship to additional student population has been reported and a relationship for new residential dwelling impacts on the school district infrastructure has been determined and the multipliers tested against new developments. The average space provided under the existing school standards adopted by the Town of Windham has been detailed and is used to determine the impact of the new students on future space needs. The cost per square foot of new school construction has been included, as determined by the actual costs of the respective grades. Future and past credits were recalculated based on new assessment valuations and bond

[9] 1.0% per year is used in the 2014 Capital Improvement Program for anticipated growth
[10] Provided by the Town of Windham Assessor, November 2014.

payment schedules. These credits reduce the impact fee required by the new developments. All fees shown are determined as a per unit charge to be assessed.

Accumulating the impact fees detailed above for a fee simple single family dwelling:

Kindergarten	$ 441.57
Grades 6 – 8	$1,488.62
High School	$3,375.51

Total for Fee Simple Single Family
$5,305.70

Accumulating the impact fees detailed above for the other residential dwelling types:

Kindergarten	$ 127.03
Grades 6 – 8	$ 723.70
High School	$2,216.94

Total for "Other" types
$3,067.67

3.1 Collection and Expenditure of Fees

Since 1999, the Town of Windham has collected impact fees in the amount of $2,200 per single family dwelling and increased these to $2,500 per single family dwelling in 2001. In 2003, these fees were increased to $3,400 . These fees have been applied to the building construction costs during the 1999 through 2009 calendar year and are presently earmarked for use in the Capital Improvement Program to help offset the tax impact for the new school additions. In 2009, the fee was increased to $3,848 based on new data provided in the update to the Planning Board. In 2011, with the addition of the High School and approved by the Planning Board through the public hearing process, the amount of fees collected for new single family homes was increased to $4,288 in 2012.

Impact Fees are assessed at the time of Planning Board approval for a subdivision or site plan, and if no Planning Board approval is required then the fee will be assessed at the time of issuance of the building permit. Unless waived or a separate payment schedule is agreed to, a Certificate of Occupancy shall not be issued without full payment of all associated impact fees.

Analysis for the computations of the Impact Fees have substantiated the additional space provided specifically for the future students without including space needed to educate our existing school population. As shown throughout the analysis, the Town has built additional space for future growth into the High School and Kindergarten and is presently contemplating additions to the elementary schools to address present and future growth needs, specifically at the 6th through 8th grade Middle School. Development impact fees are charges levied against new developments to help the town pay for infrastructure costs occasioned by said growth and may not necessarily be limited to the projects detailed in this revision.

3.2 Issuance of Waivers

The Planning Board may grant full or partial waivers of impact fees to an assessed property, subject to its finding that the proposed development meets one or more of the applicable conditions set forth below:

A full or partial waiver of public school impact fees may be granted for those residential units that are lawfully restricted to exclusive occupancy by persons age 55 or older within a development that is maintained in compliance with the provisions of RSA 354-A: 15, Housing For Older Persons. The Planning Board may waive school impact fee assessments on such age restricted units where it finds that the property will be bound by lawful deeded restrictions on occupancy for a period of at least 20 years. The Planning Board may grant such a waiver upon receipt of satisfactory evidence that the proposed development will not generate public school enrollment while encumbered by appropriate age restrictive covenants.

The Planning Board may agree to waive all or part of an impact fee assessment and accept in lieu of a cash payment, a proposed contribution of real property or facility improvements of equivalent value and utility to the public. Prior to acting on a request for a waiver of impact fees under this provision that involves a contribution of real property or the construction of capital facilities, the Planning Board shall submit a copy of the waiver request to the Board of Selectmen for its review and consent prior to its acceptance of the proposed contribution. The value of contributions or improvements shall be credited only toward facilities of like kind, and may not be credited to other categories of impact fee assessment. Full or partial waivers may not be based on the value of exactions for on-site or off-site improvements required by the Planning Board as a result of subdivision or site plan review, and which would be required of the developer regardless of the impact fee assessments authorized by this Ordinance.

3.3 Updates of Fee Schedule

It is incumbent upon the Planning Board to update this methodology, as needed, based on new information or major initiatives by the School District to provide for future growth space in the Elementary Schools, specifically Grades 6 - 8. The Planning Board shall provide adjustments no more frequently than annually, based on such data. The impact fee assessment schedules should be reviewed annually by the Board of Selectmen, School Board and the Planning Board, along with the foundation documents that provide the basis for the assessment schedules. Such review may result in recommended adjustments in one or more of the fees based on the most recent data as they affect the variables in the fee calculations. Changes in the impact fee assessment schedules shall be effective only where the change in the basis of assessment or the fee schedule is adopted following a public hearing on the proposed change. Annual changes could be made in the computation process reflecting new data on:

1. Construction costs of new elementary school facilities;

2. Average assessed valuation of property type;
3. Municipal and school tax rates;
4. Debt service schedules;
5. Interest rates and discounts rates;
6. Capital improvement expenditures;
7. Capital improvement program ; and
8. New capital investments