

**WINLOCK SCHOOL DISTRICT  
CAPITAL FACILITIES PLAN**

**2009-2015**

**BOARD OF DIRECTORS**

Paul Malarz, Chairman  
Kay Raupp  
Holli Spanski  
Pam Spencer  
Scott Weinert

**SUPERINTENDENT**

Dick Conley

**Adopted by the Winlock School Board  
April 2009**

## SECTION 1 INTRODUCTION

### ***A. Purpose of the Capital Facilities Plan***

The Washington State Growth Management Act (the "GMA") includes schools in the category of public facilities and services that counties and cities must plan for. School districts adopt capital facilities plans to assist counties and cities with their obligation to comply with the requirements of the GMA and to identify additional school facilities necessary to meet the educational needs of the growing student populations anticipated in their districts. School district capital facilities plans are also used to support the imposition of school impact fees.

The Winlock School District (the "District") has prepared this Capital Facilities Plan (the "CFP") to provide Lewis County (the "County") and the City of Winlock (the "City") with a schedule and financing plan for capital improvements over the next six years. This CFP includes a six year and a long range (year 2025) enrollment forecast based on county population and housing projections.

This CFP contains the following elements, which satisfy GMA requirements:

- The District's standard of service, which is based on program year, class size by grade span, number of classrooms, types of facilities and other factors identified by the District.
- Future enrollment forecasts.
- An inventory of existing capital facilities owned by the District, showing the locations and capacities of the facilities, based on the District's standard of service.
- A forecast of the future needs for capital facilities and school sites based on the District's enrollment projections.
- The proposed capacities of expanded or new capital facilities over the next six years based on the inventory of existing facilities and the standard of service.
- A six-year plan for financing capital facilities within projected funding capacities, which clearly identifies sources of public money for such purposes. The financing plan separates projects and portions of projects which add capacity from those which do not, since the latter are generally not appropriate for impact fee funding.
- A calculation of impact fees to be assessed.

### ***B. Overview of the Winlock School District***

The Winlock School District is situated along the Interstate 5 corridor in Lewis County, halfway between Seattle and Portland. It encompasses the City of Winlock and unincorporated Lewis County, which are growing communities. Winlock is bordered by five other school Districts: Toledo, Napavine, Castle Rock, Evaline, and Boistford.

The District serves a population of 732 FTE in grades K-12 (October 2008 headcount) with one elementary school (grades K-5), one middle school (grades 6-8), and one high school (grades 9-12).

The most significant issues facing the District in terms of providing classroom capacity to accommodate existing and projected demands are:

- Between 1984 and 1995, population in the District grew by only .07% a year, or half the county wide rate of 1.3%. However, between 1996 and 2001, growth district-wide occurred at an annual rate of 3.2%.
- In 2003, 755 students were enrolled in the District. The enrollment increased to 776 in 2004 and is forecast to increase to 910 students by the year 2015. With significant property available for annexation to the City of Winlock, growth could occur more rapidly.

- The District does not have capacity in the permanent facilities to provide all of the special programs it is offering. Pre-school, shop and the alternative high school are being offered in portables.
- The District completed approximately \$13 million in improvements. Of the approximately \$13 million, approximately \$5 million was spent to add classrooms and capacity at the Middle and High School to serve future growth. The added capacity will not serve the forecast growth in 2015.
- Without school impact fees, future development that has an impact on the school facilities will not contribute to the costs incurred to provide facilities to serve the development. District patrons expect their development to contribute to facility costs.
- The District has a history of limited success in passing bond issues for facility expansion and needs funding from all available sources to provide school facilities.
- The District is expected to experience growth from residential lands in the City and County. Property and construction costs for school facilities are significant and will continue to increase.

## SECTION 2 DISTRICT EDUCATIONAL PROGRAM STANDARDS

School facility and student capacity needs are dictated by the types and amounts of space required to accommodate the District's adopted educational program. The role that quality education plays in growing a strong local economy is vital. In order to accomplish the community value of having a strong local economy, schools must have quality facilities. These facilities serve as the supporting space for developing the whole child within a community to prepare them for a competitive global economy. The educational program standards which typically drive needs for educational space for students include grade configuration, optimum facility size, class size, educational program offerings, supplemental program offerings, specialty spaces, classroom utilization and scheduling requirements.

In addition to student population, other factors such as collective bargaining agreements, government mandates, and community expectations affect classroom space requirements. Space is necessary for regular classrooms, the fine and performing arts, physical education, special education, Title I, Highly Capable, bilingual education, technological applications, computer labs, preschool and daycare programs, and other specialized programs. Space must be provided for common areas such as media centers, cafeterias, kitchens, and auditoriums. Space is needed for groups of students/staff to work together. These programs can have a significant impact on the available student capacity within school facilities. Further, the community expects all spaces to be well utilized during the school day and available after the school day for public use.

### **A. District Educational Program Standards:**

Core Program includes the following:

- Core classroom space for all curriculum areas which includes space for group learning, directed instruction, and individual student work to meet the rigors set forth in state standards.
- Science classroom space that supports advanced coursework (including water, sinks, gas, hoods, safety equipment). Students must achieve rigorous state mandated science standards. This requires specialty space that is not met by adding portables. High school and middle school science lab space is a high priority.
- Physical education space is needed to for students to meet rigorous health and fitness standards. This includes covered areas, fields, gymnasiums, and other multi-use spaces.
- Technological competency is expected for all students. Space must be allocated for technological equipment and applications in classrooms and specialty spaces. Square footage

for this equipment and its infrastructure is not calculated in current state allowances, but must be provided.

- Art, music, and theatre arts spaces are critical to the core program for students. Spaces are necessary to adequately meet the rigorous standards of these state required programs.
- Library/Media services (research, technology, collaboration) and space must be provided for students to achieve the rigors in the core program. In information driven environment, student access to information through appropriately sized library/media spaces is essential.
- Extra-curricular activities need adequate space in order to safely support program activities.

The capacity must also address the following special services that are essential to meet the needs of special populations:

- Special Education services are delivered at each of the schools within the District. Program standards and services vary based on the handicapping conditions of the students and their individual education plan (IEP). Implementing each student's IEP often requires large and small specialty spaces, which the District must provide. Program standards change as a result of various external or internal influences. External influences include changing federal mandates, funding changes, and the introduction of new technological applications which meet the needs of students. Internal influences include modifications to the program year, class size, grade configurations, and facility changes.
- Special populations receive special support. Specialty space is essential to delivery of this support. Federal and state programs, including Title 1 Reading and Math, Highly Capable, Bilingual, are limitedly funded. These resources do not include the expense of adding facilities to support them.
- Early Childhood programs, such as half-day kindergarten and preschool are essential educational programs to develop early childhood literacy skills, and vital to the community. These programs require specialty space which is not funded by the state.
- Supplementary services in core academic areas (tutoring, on-line learning) and providing multiple pathways to prepare students for a broader range of post-secondary learning opportunities require additional spaces that have not been calculated in current state square footage allowance formulas.

Capacity for support services cannot be overlooked and is essential to a quality educational program. Support services include:

- Food service delivery, storage, preparation, and service space. As student populations increase, adequately calculating space needs for this service is crucial to the overall planning of the facility.
- Transportation support centers are required to handle growing transportation needs.
- Maintenance support facilities must also be considered.
- Administrative support facilities also are necessary.

#### **B. Elementary Educational Program Standards**

The District educational program standards, which directly affect elementary school capacity, include:

- Class size for grades K-2 are targeted not to exceed an average of 20 students per regular classroom.
- Class size for grades 3 – 5 are targeted not to exceed an average of 25 students per regular classroom.
- The elementary school classroom utilization standard is set at a factor of 90% (based on a regular school day).
- Music is provided in separate classrooms.
- Physical education instruction must be provided in a full size area.
- Special education services are provided in a self-contained classroom and separate areas so the children can be provided the necessary highly specialized services.

- Chapter I and LAP programs require specialized areas similar to regular classrooms.
- All elementary schools will have a library/media resource center, which includes space for a computer/ technology lab.
- Kindergarten is a full-day program, as opposed to the state funded ½ day program.

**C. Middle and High School Program Standards**

The District education programs standards, which directly affect middle school and high school capacity include:

- Class sizes for grades 6-8 are targeted not to exceed an average of 25 students per class, with the exception of PE, music, or choir.
- Class sizes for high school grades 9-12 have various targets depending on various program and safety needs. However, the District strives to meet an average of 25 students in the core classrooms with the exception of PE, music, art, theatre arts and choir.
- The middle and high school classroom utilization standard is set at a factor of 85% (based on a regular school day).
- Special education services are provided in a self-contained classroom for some children, while others need highly specialized spaces.
- Students will also be provided other programs in classrooms designated as follows:
  - Specialty rooms (computer labs, individual and large group study rooms, practice labs, production rooms).
  - Media center/library
  - Program specific classrooms (science, music, theatre arts, art, career and technical education).

**SECTION 3  
CAPITAL FACILITIES INVENTORY**

The facilities inventory establishes the baseline for determining the existing capacity in the school facilities and the need for additional capacity to serve future growth at acceptable levels of service. This section provides an inventory of capital facilities owned and operated by the District including schools, portables, undeveloped land and support facilities. School facility capacity was inventoried based on the space required to accommodate the District’s educational program standards discussed in Section 2.

**A. Schools**

The District currently maintains one elementary school, one middle school, and one high school. The elementary school accommodates grades K-5, middle school serves grades 6-8 and the high school serves grades 9-12. The middle school and high school are currently contained in the same building with appropriate physical separations. The following tables show the location, size and capacity of the existing schools.

**Table 1 – Elementary School Inventory**

<b>Elementary School</b>	<b>Location</b>	<b>Acres</b>	<b>Building Area (Sq Ft)</b>	<b>Teaching Stations*</b>	<b>Permanent Capacity **</b>
Winlock Miller Elementary School	405 N.W. Benton St. Winlock, WA 98596	5	40,516	15	302

\* Rooms such as music room, special ed room, LAP room, library, computer lab and science room are not counted as teaching stations in the elementary schools because they are special/pull-out programs.

\*\* Permanent capacity is calculated by multiplying the number of teaching stations (8 for grades K-2 and 7 for grades 3-5) times the students per classroom as defined in the educational standards, times a 90% utilization factor. The utilization factor is based on the amount of time during the day a regular classroom is not occupied by students.

**Table 2 – Middle School Inventory**

Middle School	Location	Acres	Building Area (Sq Ft)*	Teaching Stations**	Permanent Capacity***
Winlock Middle School	241 N. Military Rd., Winlock, WA 98596	40	30,287	8	170

\* The middle school and high school are in one building on the same site. The middle school building area is calculated according to that portion of the building that is used for middle school programs.

\*\* Rooms such as music room, special ed room, LAP room, library, computer lab and science room are not counted as teaching stations in the elementary schools because they are pull-out programs.

\*\*\* Permanent capacity is calculated by multiplying the number of teaching stations times the students per classroom as defined in the educational standards, times an 85% utilization factor. The utilization factor is based on the amount of time during the day a regular classroom is not occupied by students.

**Table 3 – High School Inventory**

High School	Location	Acres	Building Area (Sq Ft)*	Teaching Stations**	Permanent Capacity***
Winlock High School	241 N. Military Rd., Winlock, WA 98596	40	53,548	12	255

\* The middle school and high school are in one building on the same site. The high school building area is calculated according to that portion of the high school that is used for high school programs.

\*\* Rooms such as music room, special ed room, LAP room, library, computer lab, shop and science room are not counted as teaching stations in the elementary schools because they are pull-out programs.

\*\*\* Permanent capacity is calculated by multiplying the number of teaching stations times the students per classroom as defined in the educational standards, times an 85% utilization factor. The utilization factor is based on the amount of time during the day a regular classroom is not occupied by students.

**B. Portables**

Portable classrooms are used on an interim basis to house students until funding can be secured to construct permanent classrooms.

**Table 4 – Portables Inventory**

School	Portables
Winlock Middle/High School	2*
Winlock Elementary School	2**

\* One portable is used for computer repairs. One portable is used for 2 shop classrooms.

\*\* One portable is used for preschool. One portable is used as an alternative high school.

**C. Support Facilities**

In addition to schools, the District owns and operates additional facilities which provide operational support functions to the schools. An inventory of these facilities is provided in Table 5.

**Table 5- Support Facility Inventory**

<b>Building</b>	<b>Building Area (Sq Ft)</b>	<b>Site Location</b>
Administration Office	3,000	311 N.W. Fir St., Winlock, WA 98596
Transportation Building	3,192	311 N.W. Fir St., Winlock, WA 98596

**D. Land Inventory**

In addition to the school sites listed above, the only land the District owns is associated with its transportation site. That site is 0.65 acres in size. A portion of the elementary school site that is north of the school is too sloped and unstable due to water conditions for use for future buildings.

**SECTION 4  
STUDENT ENROLLMENT PROJECTIONS**

**A. Projected Student Enrollment for 2015**

The District considered information from various sources in forecasting its enrollment.

The District considered the Office of the Superintendent of Public Instruction's (OSPI's) short term enrollment forecast based on cohort survival. The cohort survival forecast is determined by looking at the number of live births in the county and historical grade progression. It is a conservative forecasting methodology that does not take into account land supply and local development. In the past, the District has not found this method of forecast enrollment reliable; it has understated student enrollment. The OSPI enrollment forecast also is limited in that it only forecasts enrollment out to the year 2014.

Given the limitations associated with OSPI's forecast, the District forecast its student enrollment for the year 2025 by using the percentage of the Lewis County population that is currently enrolled in K-12 schools in the District and the 2025 population the County allocated to the urban and rural areas in the District. The 2025 student enrollment forecast based on population allocations assumes the same percentage of the population that is currently enrolled will be enrolled in 2025.

The District also considered the number of students that would be generated from new housing that can be built on urban and residential lands if those lands are built out by the year 2025. Currently, there are .217 students living in new houses that are built in the District. The 2025 student forecast based on forecast housing assumes the same number of students will be living in new houses built between now and the year 2025.

The District also looked at its historical growth of approximately 2% a year and forecast enrollment in 2015 assuming growth occurs at 2% a year.

Table 6 shows the low, medium and high enrollment forecast for 2015 and the range of forecast growth (net increase).

**Table 6 – Enrollment Forecast**

<b>2008 Enrollment</b>	<b>Low</b>	<b>Med</b>	<b>High</b>	<b>Forecast Growth</b>
732	841	953	1065	109 to 333

As reflected above, the District is forecasting an increase of between 109 to 333 students. To adequately plan facilities for forecast growth, the District's Capital Facility Plan is based on the medium forecast growth, or 953 students for a net increase of 221 students. The forecast assumes population and housing the County is planning for will occur at the equal and consistent rate between now and 2025.

Table 7 below shows the District's current capacity, current enrollment, and the forecast enrollment in 2015 using the medium enrollment forecast. As shown in the table, the District can serve 781 students today and needs to serve an additional 172 students in 2015.

**Table 7 – Enrollment, Capacity and Needs**

<b>Current Enrollment</b>	<b>Current Capacity</b>	<b>Current Needs</b>	<b>2015 Enrollment</b>	<b>2015 Needs*</b>
732	781	0	953	172

\*2015 need equals 2015 enrollment minus current capacity.

**B. Long Range Forecast**

In addition to forecasting an enrollment of 953 students by the year 2015, the District has forecast enrollment out to the year 2025. Using county population and housing data, in 2025 the District expects an enrollment of approximately 1,300 students, or an increase of approximately 600 students. The forecast is based on medium growth using population and housing data to forecast student enrollment.

**SECTION 5  
CAPITAL FACILITIES NEEDS**

**A. Facility Needs**

The District's current capacity, its educational programs, standard of service and enrollment forecast is used to determine its facility needs. More specifically, the facility needs are determined by subtracting 2009 capacity from current and forecast enrollment. The capacity in 2009 is shown in Tables 1, 2 and 3. The District's current capacity, current enrollment and forecast enrollment for 2015 is shown in Table 7. As shown, the District currently has adequate facilities to accommodate current enrollment however, it will need to expand its current capacity to serve an additional 172 students by 2015.

**B. Planned Improvements**

To increase the capacity to serve an additional 172 students, the District will acquire property and construct an intermediate school for 240 students in 4<sup>th</sup> to 6<sup>th</sup> grades. The District also will improve and reconfigure the existing middle school for additional high school capacity, and will evaluate its programs

and grade configurations. Lastly the District will look at making improvements to the high school athletic facilities.

Table 8 shows the planned facility improvements, the capacity that will be added when the improvements are constructed, how much of that capacity is available to serve forecast growth, and the cost for adding the capacity that will serve the forecast growth. All 240 seats in the new intermediate school will be available to serve forecast growth because the District does not currently have any unhoused students. Therefore, all of the costs to construct the new intermediate school are attributed to growth.

**Table 8 – Facility Improvements and Cost**

<b>Facility Improvements</b>	<b>Additional Capacity</b>	<b>Capacity for Growth</b>	<b>Cost</b>	<b>Cost Attributed to Growth</b>
Intermediate School	240	240	\$8,751,600***	\$8,751,600
School Site	240	240	\$250,000**	\$250,000
<b>Total</b>	<b>240</b>	<b>240</b>	<b>\$9,001,600</b>	<b>\$9,001,600</b>

\*\* Estimate based on local realtor's assessment that the district could find a 20 acre site for \$12,500/acre

\*\*\* Estimate based on 110 square feet per student, \$255 per square foot and 30% soft costs.

Facility needs are expressed in terms of "unhoused students" or students that cannot be housed in permanent (brick/mortar) facilities under the Districts program standards. Unhoused students receive basic education in portable classrooms. In order to serve "unhoused students" on a short-term and immediate basis to serve growth, the District will need to purchase and utilize portable classrooms. The cost of portables is not included in the impact fee calculation; however, impact fee revenue can be available to fund portable facilities if these facilities are needed to serve growth.

When the improvements in this CFP are constructed the District will have sufficient capacity to serve the forecast 2015 enrollment.

## **SECTION 6 CAPITAL FACILITIES FINANCING PLAN**

### **A. Improvements**

To serve the forecast increased enrollment the District needs to acquire property and construct a 240 student intermediate school for a cost of approximately \$7.4 dollars. The District will utilize the three funding sources that are available to pay for the facility improvements, which are bonds, state matching funds and impact fees. Each of the funding sources is described below.

### **B. Financing for Planned Improvements**

#### **1. General Obligation Bonds**

Bonds are typically used to fund construction of new schools and other capital improvement projects. A 60% voter approval is required to approve the issuance of bonds. Bonds are then retired through collection of property taxes. The District passed a bond for the 2004 improvements that were made. It will need to pass another bond to finance additional capacity that is needed to serve future enrollment/growth.

**2. State Match Funds**

State match funds come from the Common School Construction Fund ("the fund"). Bonds are sold on behalf of the Fund, and then retired from revenues accruing predominantly from the sale of timber from the common school lands. If these sources are insufficient, the Legislature can appropriate funds or the State Board of Education can change the standards. School Districts may qualify for state match funds for specific capital projects based on a prioritization system. Based on the District's assessed valuation per student and the formula in the state regulations, the District is currently eligible for state match funds for new schools based on the unhoused students at a level of approximately 80%.

**3. Impact Fees**

Impact fees are a means of supplementing traditional funding sources for construction of public facilities needed to accommodate new development. School impact fees are generally collected by the permitting agency at the time plats are approved or building permits are issued.

**4. Six-Year Financing Plan**

Table 9 demonstrates how the District will fund the improvements that are needed. The financing components include a bond issue, state match funds, and impact fees. Projects and portions of projects which remedy existing deficiencies are not appropriate for impact fee funding. Thus, impact fees will not be used to finance projects or portions of projects which do not add capacity. It is appropriate, however, to collect school impact fees from new development for a portion of the costs incurred to provide existing capacity that will serve that development. Impact fees may be used for debt service payments on the bonds that were issued to fund the improvements that are serving the development.

**Table 9 - Capital Facilities Financing Plan**

Total Cost	Secured Financing		Unsecured Financing		
	Bonds	State Match	Bonds	State Match**	Impact Fees*
\$9,001,600	\$0	\$0	\$5,217,615	\$2,809,485	\$974,500

\* This number is an estimate based on an assumption 500 houses are constructed between now and 2015 and the district collects the impact fee amount set forth in appendix A of the CFP from each house.  
 \*\*This number is an estimate of state match and is subject to verification by OSPI.

**SECTION 7  
SCHOOL IMPACT FEES**

The GMA authorizes jurisdictions to collect impact fees to supplement funding of public facilities that are available or needed to accommodate new development. Impact fees cannot be used for the operation, maintenance, repair, alteration, or replacement of existing capital facilities used to meet existing service demands.

**A. School Impact Fees**

To collect school impact fees the District must prepare and adopt a CFP meeting the specifications of the GMA and county or city ordinances that implement the GMA. The impact fees are calculated in accordance with a local jurisdiction's formula, which are based on school facility costs that are incurred to serve new growth and that are contained in the District's CFP.

**B. Methodology and Variables Used to Calculate School Impact Fees**

The District's impact fees have been calculated utilizing the widely used formula that includes credits for state match and property taxes as well as a 15% discount to ensure new development does not pay more than its fair share of the cost for schools that serve the development. The resulting figures in the

attached Appendix A are based on the District's cost to build schools, per dwelling unit, using the District's student generation rate.

**C. Proposed Winlock School District Impact Fee Schedule**

Due to the lack of recent and anticipated multi-family housing development, the District is not requesting the assessment of impact fees on multi-family development. If plans to construct multi-development are submitted, the District will calculate and recommend the assessment of a multi-family fee.

The District requests collection of school impact fees from single family homes in the following amount:

Single Family Fee: \$1,945

## APPENDIX A

### WINLOCK SCHOOL DISTRICT Impact Fee Calculation

$$SIF = \left[ CS(SF) - (SM) - \left( \frac{(1+i)^{10} - 1}{i(1+i)^{10}} \times AAV \times TLR \right) \right] \times A - FC$$

Single Family Residence:

Intermediate School	Formula
\$9,001,600.00	Facility Cost
240	Additional Capacity
\$37,506.67	Cost per Student (CS)
0.217	Student Factor (SF)
<b>\$8,138.95</b>	<b>CS x SF</b>
\$168.79	Boeck Index
90.00	OSPFI Sq Ft
81.54%	State Match Eligibility %
\$2,687.94	State Match Credit (SM)
<b>\$5,451.01</b>	<b>CS x SF - SM</b>
<b>\$5,451.01</b>	<b>Cost per Single Family Residence</b>
0.0503	Average Interest Rate
0.044777475	Tax Credit Numerator
0.004586573	Tax Credit Denominator
9.762730105	Tax Credit Multiplier (TCM)
\$159,323.07	Average Assessed Value (AAV)
1555428.13	TCM x AAV
0.00203	Tax Levy Rate (TLR)
<b>\$3,157.52</b>	<b>TCM x AAV x TLR = (TC)</b>
<b>\$2,293.49</b>	<b>Cost per Single Family Residence - Tax Credit</b>
\$344.02	15% reduction (A)
<b>\$1,949.46</b>	<b>Single Family Fee Amount</b>

# **WINLOCK SCHOOL DISTRICT #232**

## **RESOLUTION NO. 2009-01**

### **ADOPTION OF THE 2009-2015 WINLOCK SCHOOL DISTRICT CAPITAL FACILITIES PLAN AND SCHOOL IMPACT FEES**

**WHEREAS**, the Growth Management Act (GMA) requires counties and cities to adopt a comprehensive land use plan that, among other things, addresses the provision of public services for future growth and development;

**WHEREAS**, public schools are one of the public services that, with assistance from school districts, the counties and cities must plan for;

**WHEREAS**, the Winlock School District desires to work with Lewis County and the City of Winlock in implementing the GMA through the adoption of the Winlock School District Capital Facilities Plan and school impact fees;

**WHEREAS**, the GMA authorizes Lewis County and the City of Winlock to collect school impact fees from residential development in order to ensure that school facilities are available to serve new growth and development;

**WHEREAS**, the District's student enrollment is projected to increase over the next six years due to growth in unincorporated Lewis County and the City;

**WHEREAS**, the District will need to build new facilities to add capacity to serve the increased enrollment;

**WHEREAS**, existing funding sources are not sufficient to fund the new facilities that are needed to serve the increased enrollment;

**WHEREAS**, the District requests that Lewis County and the City of Winlock supplement their Comprehensive Land Use Plans to address the school facility needs reflected in the 2009-2015 Winlock School District Capital Facility Plan; and

**WHEREAS**, the District requests that Lewis County and the City of Winlock collect school impact fees in an amount set forth in the 2009-2015 Capital Facility Plans;

**NOW THEREFORE, BE IT RESOLVED** that the 2009-2015 Winlock School District Capital Facilities Plan (CFP) is hereby adopted. The District shall submit this CFP to Lewis County and Land Use Plans and take any actions that are necessary to support the County's and City's adoption of school impact fees.

**BE IT FURTHER RESOLVED** that the District respectfully requests Lewis County and the City of Winlock impose and collect school impact fees on behalf of the District in the amount of \$1,949 per single family home.

ADOPTED THIS 15<sup>th</sup> day of April, 2009.

Pam Spencer  
Board Chairman

J. Kay Raupp  
Member

[Signature]  
Member

[Signature]  
Member

[Signature]  
Member

ATTEST:

[Signature]  
Secretary to the Board

## APPENDIX A

### WINLOCK SCHOOL DISTRICT Impact Fee Calculation

$$SIF = \left[ CS(SF) - (SM) - \left( \frac{(1+i)^{10} - 1}{i(1+i)^{10}} \times AAV \times TLR \right) \right] \times A - FC$$

Single Family Residence:

	<b>Formula</b>
Intermediate School	Facility Cost
\$9,001,600.00	Additional Capacity
240	Cost per Student (CS)
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<b>\$5,451.01</b>	Average Interest Rate
0.0503	Tax Credit Numerator
0.044777475	Tax Credit Denominator
0.004586573	Tax Credit Multiplier (TCM)
9.782730105	Average Assessed Value (AAV)
\$159,323.07	TCM x AAV
1555428.13	Tax Levy Rate (TLR)
0.00203	<b>TCM x AAV x TLR = (TC)</b>
<b>\$3,157.52</b>	<b>Cost per Single Family Residence - Tax Credit</b>
<b>\$2,293.49</b>	15% reduction (A)
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