

CAPITAL FACILITIES PLAN 2018-2024

Easton School District Board of Directors

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The Capital Facilities Plan was adopted by the Easton School District Board of Directors on September 25, 2018. If you have questions or would like additional information, please contact Patrick Dehuff at 509 656 2317

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SIX YEAR CAPITAL FACILITIES PLAN 2018-2024

EXECUTIVE SUMMARY

The Easton School District Capital Facilities Plan is a six-year plan intended to be reviewed annually and revised as necessary.

The Capital Facilities Plan is developed to be consistent with enrollment projections of the Office of Superintendent of Public Instruction (OSPI) as modified by the district to reflect the unique characteristics of small districts and the Easton community in particular.

The District is committed to planning in a manner consistent with the community's vision of its future.

The plan assesses the ability of district facilities to support the delivery of the district's educational program. The district plans an efficient use of its facilities to deliver a rich educational experience to its students. Small districts, however, are constantly challenged by variations in the enrollment by cohort. For Easton School District, two grades are normally taught in one classroom. The district avoids teaching three grades in a classroom except in unusual circumstances. These constraints translate into the district's actual capacity being less than its theoretical capacity if students always arrived in the same number of students by grade. The district is still assessing the impact of these variations by grade and plans to revise its assessment of capacity lower in future versions of its Capital Facilities Plan.

This plan addresses the types of facilities required, and the timing for providing those facilities in a manner that minimizes the long term costs to the District and its citizens.

The district intends to negotiate voluntary mitigation agreements with developers to mitigate costs associated with the construction of new homes within the Easton School District now that a significant number of homes have been proposed.

I. SUMMARY

Purpose of the Capital Facilities Plan

This Capital Facilities Plan (CFP) is a six-year rolling plan. It is intended to be reviewed and revised annually using the best available information. It provides the District, Kittitas County, and the local community with a description of the facilities that will be needed to accommodate projected student enrollment at acceptable levels of service over the next 20 years. It also provides a more detailed schedule and financing program for projected capital improvements that will be needed over the next six years (2018-2024). This CFP has been prepared by Easton School District based upon information available in July 2018. This plan is consistent with current Easton School District policies, procedures, and enrollment projections. The plan addresses anticipated capital facility needs through the 2023/24 school year.

In accordance with the Growth Management Act, this CFP contains the following required elements:

- An inventory of existing capital facilities owned by the Easton School District (ESD), showing the locations and capacities of the facilities;
- A forecast of the future needs/demands (i.e., student enrollment) for capital facilities by the Easton School District;
- The proposed locations and capacities of expanded or new capital facilities;
- The anticipated cost of constructing facilities to house the forecast future demands; and
- A six-year plan for financing capital facilities within projected funding capacities, which clearly identifies the sources of public money for such purposes.

This plan consists of a summary of existing school buildings (capacity and addresses), projected student enrollment, a list of potential capital projects and a six year capital projects finance plan. The list of potential capital projects includes site acquisition and new construction, as well as a rough estimate of the potential cost for each item.

Easton School District will provide this CFP to local jurisdictions within the District's boundaries for their review. The GMA requires each of those local jurisdictions (a) to reassess its comprehensive plan land use elements if probable funding falls short of meeting existing needs and (b) to determine that the CFP is consistent with the comprehensive plan of the jurisdiction.

Overview of Easton School District

Easton School District is located in Kittitas County, Washington. It is bounded by Cle Elum and Roslyn School District on the east. King County is to the west, and Snoqualmie Pass creates a natural boundary for enrollment purposes.

Easton School District serves a student population of approximately 110 students as of October 2017. All students are served at a single facility located in the Easton, a census designated place in Kittitas County.

Significant Issues Related to Facility Planning for Easton School District

Enrollment projections prepared for the Easton School District predict an increasing enrollment over the next twenty (20) years. Increases in enrollment are projected at all grade levels within the next six (6) years.

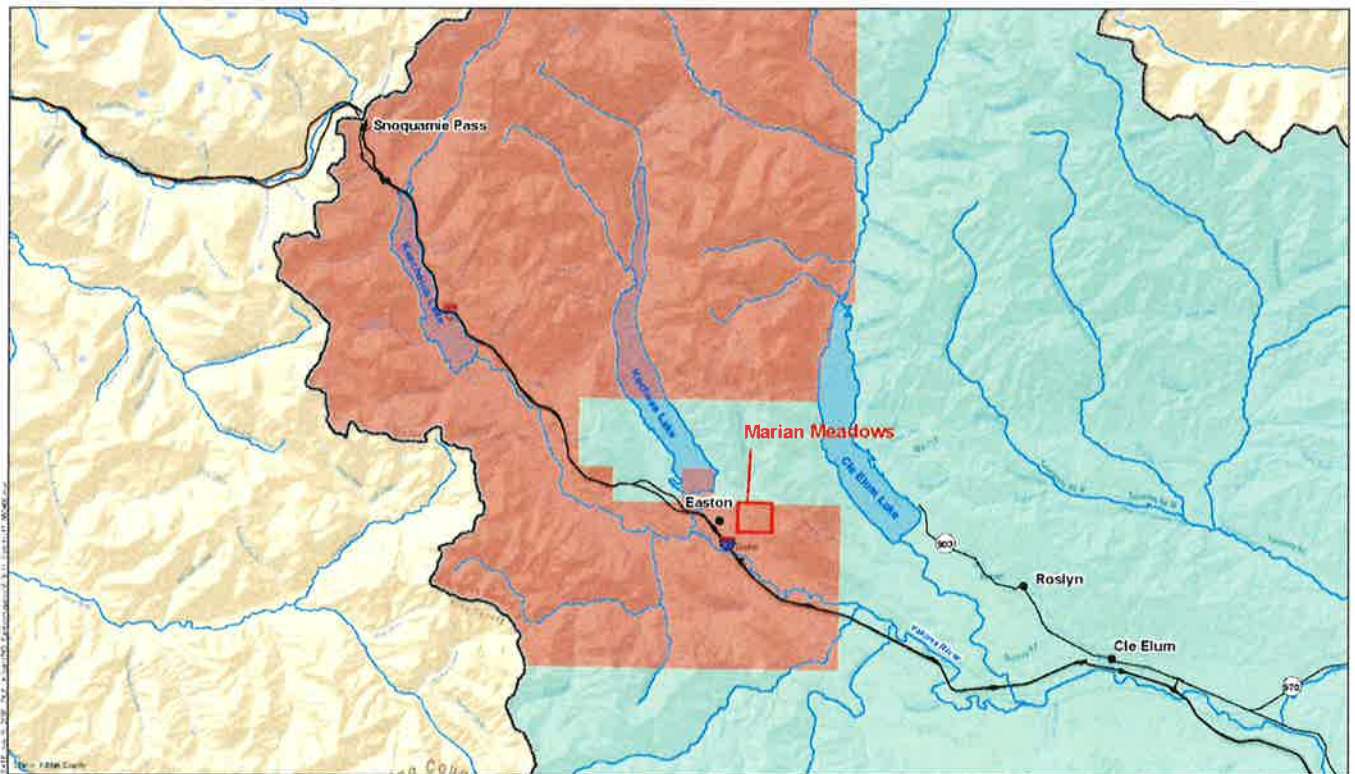
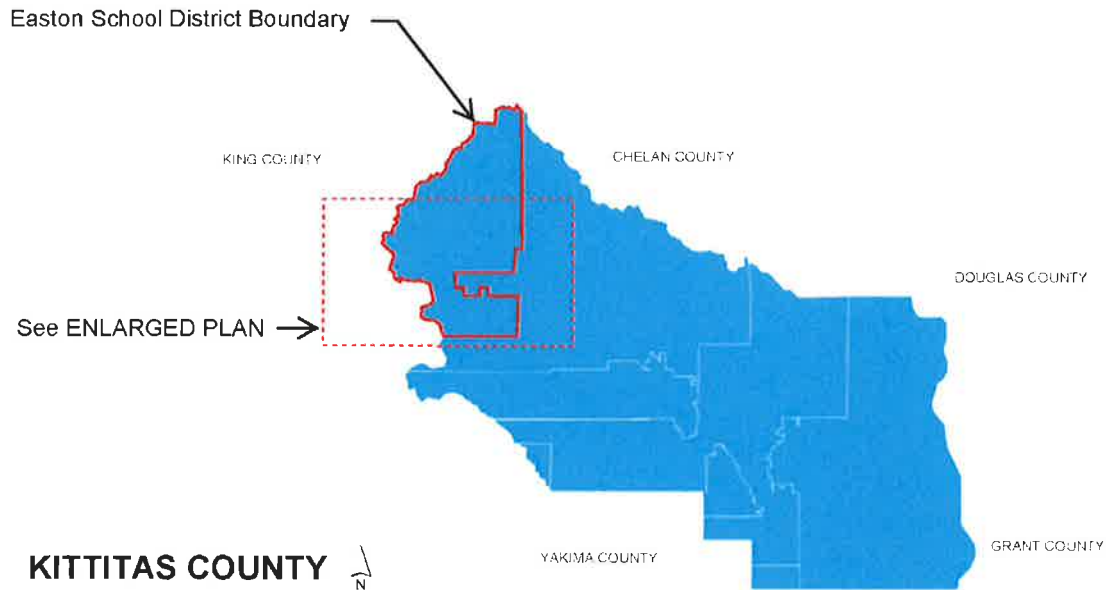
The District believes that it will construct additional school facilities concurrent with major residential construction during the life of the twenty-year plan.

The natural beauty of the District set in its rural and picturesque environment attracts young professionals. Many of these are able to work from home. With improvements to Interstate 90 the District is increasingly accessible to the Seattle / Bellevue metropolitan region, and with increasing commute times in the Seattle / Bellevue basin, commutes from Easton are no longer inconsistent with other commuting times that young families consider. These changes will lead to increased residential development in Easton and neighboring communities bringing new student aged populations and increased demand for additional school facilities.

Acquisition of new school sites in advance of enrollment needs is critical to preparing the school district to meet the challenge of increasing enrollment.

To address existing facility deficiencies, the District focuses on good maintenance practices, preventive maintenance and building system replacement. The District strives to improve its facilities and respond to new programs, technology changes and safety concerns using operating funds.

Currently the District does not use any portable classrooms to house its programs. It does not plan to use portable classrooms in the future. However, to address enrollment changes resulting from new residential construction, portable classrooms may be utilized to temporarily meet growth demands. These portable classrooms may be funded by voluntary mitigation agreements negotiated by the District.



School Districts

Cle Elum-Roslyn School District

Easton School District

Figure 3-20
Marian Meadows
School District Boundaries

ENLARGED PLAN

ASSUMPTIONS

This plan will help guide the modernization and maintenance of existing facilities as well as the development of new facilities. The following assumptions were used in developing this CFP:

1. The District will continue to seek state and federal money to the maximum extent available to supplement its own financial resources.
2. The state will continue to fund new facilities using the following space allowance:

Grades K-6	90 square feet per pupil
Grades 7-8	117 square feet per pupil
Grades 9-12	130 square feet per pupil
Classrooms for students with developmental disabilities	144 square feet per pupil

(See WAC 392-343-035)

4. The Board may provide for the delivery of educational services via portable classrooms when funding for permanent facilities is not available.
5. The District may acquire building sites in advance of construction needs.
6. The District will continue to maintain the District's facilities in the best possible condition given applicable funding constraints.
7. Budget recommendations shall be made each year to repair, maintain and recondition facilities as warranted to operate facilities in a safe and healthful condition.
8. In order to receive approval from OSPI for new facilities the District will comply with all applicable statutes and regulations.
9. New sites will not be accepted if the attendance policies for the new site will create a racial imbalance within the district (See WAC 392-342-025).
10. Sites will be accepted consistent with required local health, zoning, building and other regulations can be met.
11. The District will determine its Level of Service (LOS) standard in accordance with adopted policies, this CFP, and other relevant factors, and is not constrained by any LOS assumed in the computation of the OSPI state-rated capacity. The primary determinants of building enrollment capacity in ESD are educational programs, building configuration and grade grouping policies.
12. The District will seek the collection of development impact fees or mitigation payments from the developers of new residential development when their collection is warranted to mitigate the student generation impacts of that new development. These payments will be used for the purchase of land and capital improvements necessary to provide school

facilities to serve the District. Any mitigation collected may partially offset the local share of capital project costs.

Impact fee and mitigation fee are used in the text to refer to payments by developers to school districts to mitigate impacts of additional students on school facilities.

13. As portions of the district's plan are implemented and as development proposals are evaluated, the district's policies and procedures may be amended. As a result, changes may be made to this list of assumptions and to this plan.
14. Draft revisions to this plan will be reviewed by the Easton School District Board of Directors during a public meeting and will be adopted or approved by the Board.

DEFINITIONS

Throughout this Capital Facilities Plan a number of terms are used. They are defined as follows:

Construction Cost Allocation

Construction Cost Allocation is the dollar amount per square foot that OSPI sets to establish a theoretical cost for the purpose of calculating State matching funds. It is typically adjusted annually to keep pace with increases in school construction costs but is budget constrained and does not portray a true cost of construction. WAC 392-343-060 establishes guidelines for determining the per square foot area cost allowance for new school construction.

CFP

Capital Facilities Plan; refers to this document.

COHORT/COHORT SURVIVAL

A cohort is a group with a like characteristic. In projecting enrollment a cohort is all of the students who are in the same grade. Cohort survival is the statistical probability of the students of one grade becoming students of the higher grade the following year. For example, if all second graders become third graders, and no new students move into the district, the cohort survival is 1.00.

FTE (Full-Time Equivalent)

This is a means of measuring student enrollment based on the number of hours per day in attendance at district schools. A student is considered an FTE if he/she is enrolled for the equivalent of a full schedule each school day. This is the principal measure of enrollment for funding purposes, although headcount is the normal measure for facility purposes. Kindergarten students now attend a full day program and therefore each kindergarten student is now counted as a full FTE. OSPI does not allow a district to count a single student as more than one FTE even though many students take more than the number of courses required to be counted as one FTE. Therefore, FTE is always equal to or less than the headcount number.

GFA (per student)

Gross floor area per student

GMA

Washington State Growth Management Act, Chapter 36.70A RCW

Headcount

Headcount refers to the number of students actually attending school on a designated date. Hours of course work or daily attendance are not considered. Headcount information obtained annually during the first week of October is used for facility planning and capacity analysis.

Multi-Family Dwelling Unit

Two or more attached residential dwelling units

OFM

Washington State Office of Financial Management

OSPI

Washington State Office of the Superintendent of Public Instruction

RCW

Revised Code of Washington

SEPA

Washington State Environmental Policy Act, Chapter 43.21C RCW

Single-Family Dwelling Unit

Detached residential dwelling units including duplexes and mobile homes

Unhoused Students

Enrolled students at a permanent facility in excess of the district-rated capacity for that facility. The district unhoused value depicts the number of enrolled students in excess of rated capacity by grade grouping.

WAC

Washington Administrative Code

II. FACILITY CAPACITY INFORMATION

Facility Capacities

Easton School District serves a student population of more than 110 students in a single building in Easton, Washington.

Table 1 provides the Easton School District's assessment of the enrollment capacity of each educational facility. In accordance with accepted facility planning practice, relocatable (portable) housing is not included in this assessment.

Table 1

Capital Facilities Inventory

TABLE 1: 2018 INVENTORY OF EDUCATIONAL FACILITIES		
NAME	*CAPACITY	LOCATION
<u>Elementary</u>		
Easton	79	Railroad Ave., Easton, WA
SUBTOTAL	79	
<u>High Schools</u>		
Easton	99	Railroad Ave., Easton, WA
SUBTOTAL	99	
TOTAL	178	
*Capacity is based upon District capacity standards as described herein.		

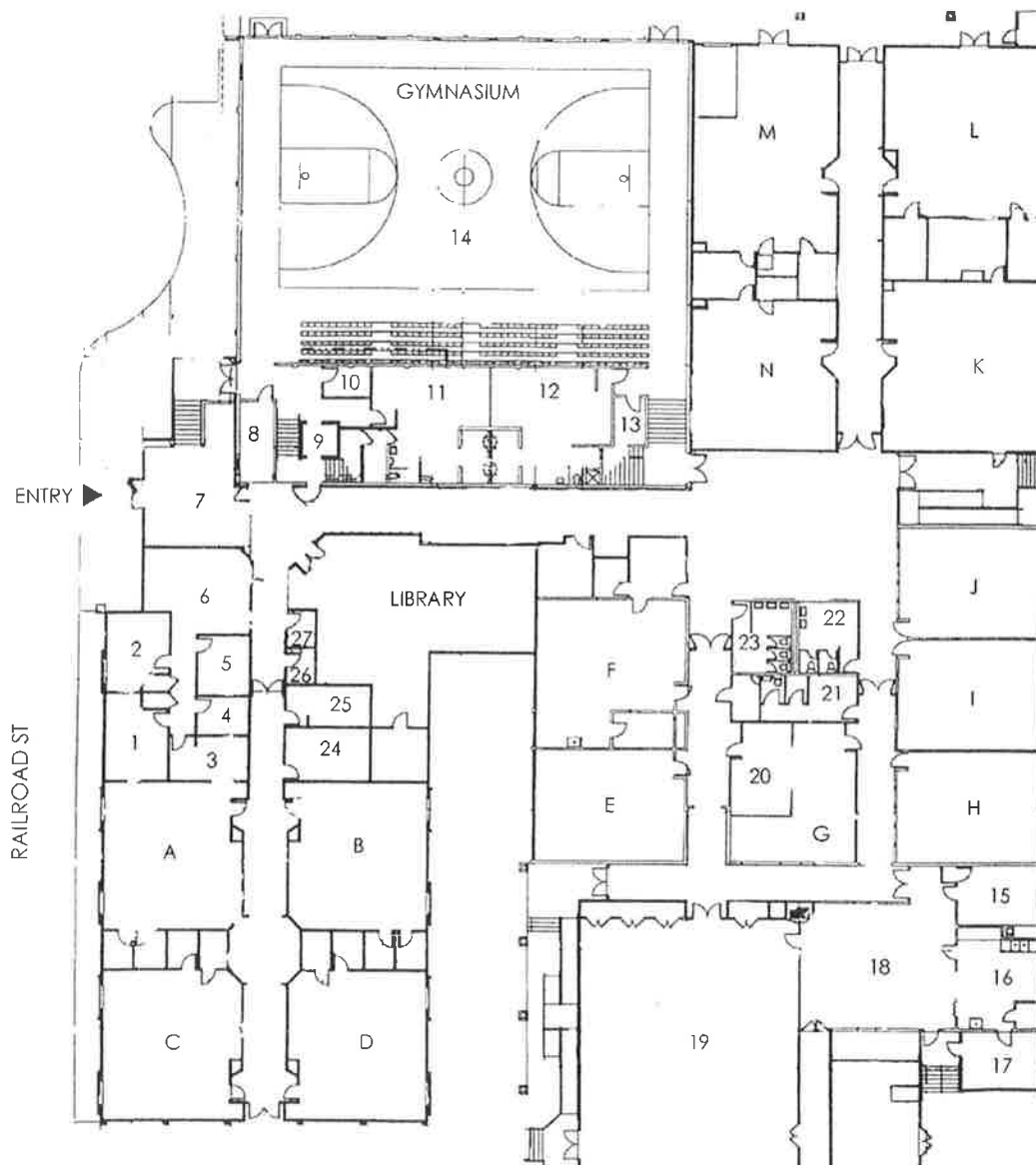
PLAN LEGEND

INSTRUCTIONAL SPACES

- A: Kindergarten-1st Grade Classroom
- B: 2nd-3rd Grade Classroom
- C: 6th Grade Classroom
- D: 4-5th Grade Classroom
- E: Music Classroom
- F: Special Education Classroom
- G: Preschool Classroom
- H: Social Studies Classroom
- I: Math Classroom
- J: English Classroom
- K: Science Classroom
- L: Art and PE Classroom
- M: Woodshop
- N: Computer Lab

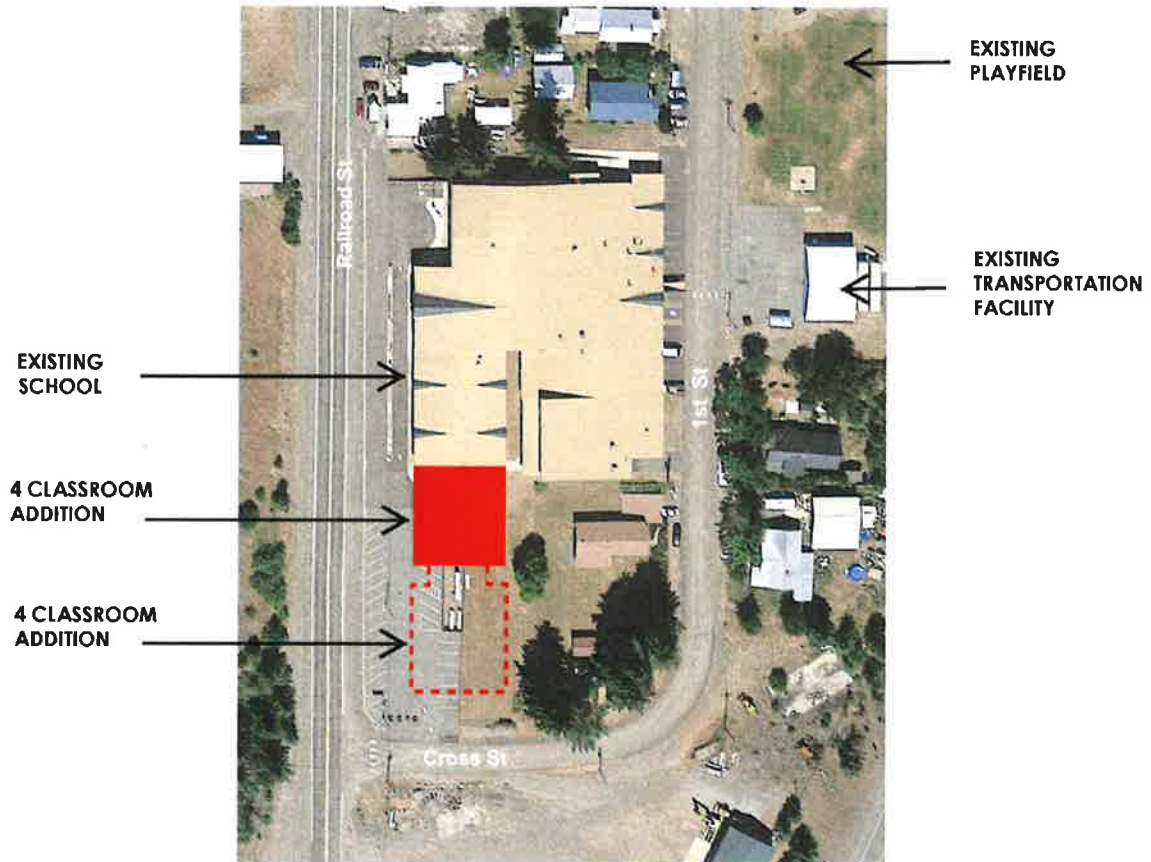
SUPPORT SPACES

- 1. Superintendent's Office
- 2. Business Manager/Accounts Payable
- 3. Records Room
- 4. Health Room
- 5. Principal's Room
- 6. Main Front Office-Secretary
- 7. Foyer
- 8. Storage
- 9. Elevator
- 10. Storage
- 11. Boy's Locker Room
- 12. Girl's Locker Room
- 13. Computer Server Room
- 14. Gym
- 15. Staff Lounge
- 16. Kitchen
- 17. Kitchen Storage and Freezer
- 18. Dining Area for Breakfast and Lunch
- 19. Multi-purpose Room
- 20. Shared Specialist Room (OT, Speech, Psych.)
- 21. Athletic Director Room
- 22. Girl's Bathroom
- 23. Boy's Bathroom
- 24. Conference Room
- 25. Copy Room
- 26. Single Bathroom
- 27. Single Bathroom



EASTON SCHOOL FLOOR PLAN

NOT TO SCALE



EASTON SCHOOL SITE PLAN
NOT TO SCALE

III. STUDENT ENROLLMENT TRENDS AND PROJECTIONS

Projected Student Enrollment

Projecting enrollment is a complex endeavor subject to considerable uncertainties. Since forecasting is largely based on the assumption that past trends predict future trends, the shorter the forecast, the more likely it is that underlying assumptions and predictions will be accurate. But as we have seen over the last several years, rates of residential development can change radically in a very short time as market conditions vary.

2018-2024 Student Enrollment Projection

OSPI generates enrollment projections for each school district in the State for a six-year forecast period using a cohort survival methodology to project student enrollment for grades 1-12. Kindergarten enrollment is predicted using a linear regression analysis of actual kindergarten enrollment over the previous six years. This methodology assumes that the enrollment trend of the previous six years will generally continue through the next six. It is not designed to consider or predict the component of student population growth created by new home construction. OSPI updates these projections annually and they play an important role in calculating the level of state matching funds that districts receive for new construction projects.

For small districts, the methodology's analysis of kindergarten enrollment is often skewed by variations caused by people's decision regarding when to send their children to school. Small district's often have a small class/large class alternating kindergarten enrollment phenomenon. In years when the district has a large kindergarten enrollment, OSPI over projects future enrollment. In years when the district has a small kindergarten enrollment, OSPI under projects future enrollment. Easton School District corrects for this phenomenon by projecting future kindergarten enrollment flat at the average of the previous two years.

Table 2
Projected Student Headcount Enrollment
Easton School District 2017-2024

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Actual Change</u>
OSPI	110	107	111	114	116	109	106	107	-3
ESD	110	114	123	131	141	144	152	158	+48
w/RESIDENTIAL DEVELOPMENT	110	118	132	144	159	168	182	193	+83

The OSPI student enrollment projection by grade level for the six-year forecast period (2018-2023) is provided in OSPI Report No. 1049.

The District's projection flattens kindergarten enrollment at the average of the last two years. In addition, the District's projection calculates the number of students who currently choose to be educated out of district, but for who the district is legally required to serve.

The projection prepared by the district's consultant, Greene Gasaway, uses student generation numbers prepared for Eatonville School District, another small district approximately two hours from the Seattle urban core.

Based on the District's consultant's model, student enrollment is projected to increase by 37 students at the elementary school level and by 46 students at the secondary level between 2018 and the 2024 school year. Projected student enrollment by grade span based on the District's model is provided in Table 3.

Table 3
Projected Student Headcount Enrollment by Grade Span
Easton School District 2017-2024

<u>Grade Span</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Actual Change</u>
Elementary (K-6)	61	71	81	77	82	89	92	98	37
Secondary (7-12)	49	47	51	67	78	79	90	95	46
Total	110	118	132	144	159	168	182	193	83

Projected Student Enrollment 2018-2038

Twenty-year student enrollment projections are useful for long-range comprehensive planning purposes.

The district's consultant has reviewed OFM publications and birth trends for the State of Washington. Birth trends indicate that the increase in enrollment gain will moderate after 2024 given consistent rates of residential construction. Given the uncertainty for the rates of residential construction, the consultant recommends projecting future kindergarten enrollment as flat.

A summarized projected enrollment by grade span for the year 2038 is provided in Table 4.

Table 4
Easton School District
Year 2017, 2024, 2030, 2038 Projected Enrollment by Grade Span

<u>Grade Span</u>	<u>2017</u>	<u>2024</u>	<u>2030</u>	<u>2038</u>
Elementary (K-6)	61	98	109	122
Secondary (7-12)	49	95	123	140
District Total (K-12)	110	193	231	262

Growth Management Act RCW 36.70A (GMA)

As discussed in RCW 36.70A.110 (2) this CFP is consistent with the County's allocation of planned growth. Based on the projected population growth allocations to the District under Kittitas County's land use decisions, the District will need to meet the educational needs of children in future developments via a combination of existing and new facilities.

Use of Student Enrollment Projections for Capital Facilities Planning

District enrollment projections summarized in this section are used to evaluate future school capacity needs. Analysis of future facility and capacity needs is provided in Sections V and VI of this Capital Facilities Plan.

Student Generation Factor

The projections developed by the Easton School District are based on the construction and occupancy of new single family and multi- family residential units. Easton School District enrollment will continue to be highly sensitive to changes in the rate of new residential construction.

IV. DISTRICT EDUCATIONAL PROGRAM STANDARDS AND ENROLLMENT CAPACITY CALCULATION

Enrollment capacity is dictated by the types and amounts of space required to accommodate district educational programs and standards. Educational program standards incorporated by the Easton School District cover grade configuration, optimum facility and site size, grade groupings, class size, educational program offerings, classroom utilization and scheduling requirements. These standards are established through District instructional planning, school calendar and schedule, teachers' contracts, and general organizational structure. The District periodically reviews its facilities and educational programs to determine if changes in program offerings, class sizes, classroom technologies, or the physical aspects and condition of school facilities which merit incorporation in this CFP.

The Easton School District will continue to study alternate organizations, calendars and schedules to ensure that its programs *meet the needs of its students*. As alternate organizational structures, calendars or schedules are adopted to improve district educational offerings, enrollment capacities will be adjusted as required.

V. PROJECTED FACILITY NEEDS (Years 2018-2024)

Six-Year Facility Needs (through 2024)

Projected excesses or deficiencies in student enrollment capacity can be derived by subtracting the projected student enrollment for each year within the forecast period from existing 2017 facility capacity. Deficiencies in student enrollment capacity by grade span, based on this calculation are depicted in Table 5. As discussed in previous chapters, school districts do not incorporate portable classroom space in capacity calculations that are generated as part of a Capital Facilities Plan.

By the end of the forecast period in 2024, additional students at the elementary level will be housed in classrooms funded through future impact fee or voluntary mitigation fee revenue.

Projected housing needs by grade span for each year of the six-year forecast period are provided in Table 5.

Table 5
Projected Housing Needs with Full Time Kindergarten
Easton School District 2017-2024

<u>Grade Span</u>	<u>Capacity Surplus or (Deficiency)</u>							
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Elementary (K-6)	-18	-8	2	-2	3	10	13	19
Secondary (7-12)	-50	-52	-48	-32	-21	-20	-9	-4
Total	-68	-60	-46	-34	-18	-10	4	15

Table 5 represents the most likely capacity by grade span for the six year life of this plan. In order to address facility needs:

1. To accommodate projected enrollment growth at the elementary school level the district plans to construct additional elementary school space.
2. To accommodate projected enrollment growth at the secondary school level the district plans to purchase property to construct future additions at the secondary school level.

VI. PROJECTED FACILITY IMPROVEMENTS

This plan has identified several projects that would be required to address projected enrollment growth while meeting the needs of its educational program. Funding strategies for the construction of facilities identified in this plan are discussed in more detail in Section VII.

The District plan for facility improvements has four elements: (1) new construction for enrollment growth, including the acquisition of temporary housing to meet enrollment needs caused by residential development occurring through 2024; (2) acquisition of new school sites and expansion of existing sites for future enrollment growth consistent with residential densities implied by land use plans and demographic projections; (3) bond or non-bond projects that preserve and maintain existing facilities or provide non-capacity improvements through 2024; and (4) a facilities needs forecast that extends through 2038.

The District has developed the plan below in a manner that allows it to provide a positive impact on the education of students in an efficient manner that is mindful of the impact on local tax rates.

The District has recently completed a group of growth related projects to address a portion of the anticipated needs. Some of these projects are to be funded with future impact / mitigation fees.

1. CONSTRUCTION FOR ENROLLMENT GROWTH

Growth-related planned construction projects are summarized in Table 6.

Table 6 Growth Related Construction Projects Projected 2018 – 2024				
<u>Facility</u>	<u>Cost</u>	<u>Capacity</u>	<u>Location</u>	<u>Anticipated Source of Funding</u>
<u>New Construction</u>				
Elementary Addition	\$4.02 M	77	Easton	Voluntary Mitigation Fees

In addition to these capital facilities costs, enrollment growth will require additional school buses. The estimated cost of providing additional bus capacity is \$1,375 per elementary school student.

2. SITE ACQUISITIONS

In order to accommodate future growth, the District plans to acquire additional property consistent with the estimated maximum enrollment growth related to proposed development. To

allow expansion of existing school site the District intends to acquire parcels as they become available.

3. DISTRICT SIX-YEAR MAINTENANCE, MODERNIZATION PLAN AND NON-CAPACITY PROJECTS PLAN

The District will continue to maintain its other facilities to the extent possible while maintaining its pedagogical standards.

The District intends to modernize facilities after they become eligible for state matching funds and after local capital funds are available. Modernized facilities can be designed to be more efficient than the current facilities providing significant savings to the District's operating budgets.

The attached inventory of pending projects indicates work the District has currently identified as being required to keep the facilities in great condition.

Easton School District

List of Capital Improvements

Easton School

Exterior

- Replace gutters along front of building
- Replace windows in secondary wing
- Paint building exterior

Interior

- Update lighting
- Convert woodshop to stem classroom
- Add bathrooms in secondary wing
- Replace gymnasium bleachers
- Repair gymnasium floor
- Upgrade locker rooms
- Replace elementary lockers
- Commission HVAC system
- Add ventilation at Weight Room and Storage Room
- Replace floor tile with rubber flooring

Site

- Replace playground equipment
- Covered playground and walkway
- Add concrete steps from the street to building
- Level grass area east of building
- Update parking lot lighting
- Add digital readerboard
- Upgrade septic system
- Epiden

Transportation

- Addition to bus garage
- Add van / trailer storage
- Add bus garage wash box

4. NEEDS FORECASTING 2024 – 2038

The principal focus of this CFP is the period 2018 through 2024. However, it is also important for the District to look farther ahead to 2038 in its facilities planning efforts.

If the population of the community meets the projections, the District will need to construct additions at the secondary school grade level.

VII. DISTRICT FINANCE PLAN

Funding of school facilities is secured from a number of sources, with the major source being voter approved bonds. Other sources may include State matching funds and development impact (mitigation) fees. Each of these funding sources is discussed in greater detail below.

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 pass a bond. Bonds are then retired through the collection of property taxes.

The District currently has an assessed valuation of \$5,447,869,998. The bond limit for all outstanding bonds is 5% of assessed value or \$272,393,500. The District had \$680,000 of debt as of August 31, 2018, leaving a bond capacity of \$271,713,500.

Capital Levies

Levies may be used to fund capital improvements. Levies may have a duration of up to 6 years. A 50% voter approval is required to pass a levy.

State Match Funds

State Match Funds come from the Common School Construction Fund. Bonds are sold on behalf of the fund then retired from revenues accruing predominantly from the sale of renewable resources (i.e., timber) from State school lands set aside by the Enabling Act of 1889. If these sources are insufficient to meet needs, the Legislature can appropriate funds, or the State Board of Education can ration project funding on a priority basis.

School districts may qualify for State matching funds for specific capital projects based on an eligibility system. Eligible projects are prioritized for allocation of available funding resources to school districts statewide based on seven prioritization categories. Funds are then disbursed to districts on a percentage basis that is based on a formula which calculates district assessed valuation per pupil relative to the entire State assessed valuation per pupil. This percentage is known as the State Match Ratio.

The base to which this ratio is applied is the cost of construction as determined by the construction cost allowance multiplied by the eligible area. The construction cost allowance is a calculated construction cost that is used by the State to help define or limit its level of financial support. Unfortunately, this particular indexed cost rarely approaches the actual cost of school construction in Washington State. The ELIGIBLE AREA is a categorization, in square feet, of the number of unhoused students to be provided for in an enrollment based project or the building square footage approved for upgrade or replacement in a modernization project.

State match funds are available to help districts with construction costs for enrollment and modernization related school construction projects but cannot be used for site acquisition, the purchase of portables or for normal building maintenance. Because the availability of State match funds may not always keep pace with the enrollment growth or modernization needs of all of Washington's school districts, matching funds from the State may not be received by a school

district until two to three years after a school has been constructed. In such cases, the District must "front fund" a project. That is, the District must be prepared to finance the complete project with local funds. The State's share of the project funding then comes later in the form of a reimbursement to the District. In some cases projects may not receive State match at all. State match funding is not guaranteed.

New Development Mitigation/Impact Fees

Authority for local jurisdictions to condition new development on the mitigation of the school impacts is provided for under the State Subdivision Act, Chapter 58.17 RCW, the State Environmental Policy Act, Chapter 43.21C RCW, and the Growth Management Act, Chapter 36.70A RCW. These state statutes seek to ensure that adequate public facilities are available to serve the demands of new growth by authorizing permitting jurisdictions to condition development approval on implementation of mitigation measures that enable local jurisdictions to meet the infrastructure demands of new development.

- **Subdivision Act Mitigation.** RCW 58.17.110 requires that the permitting jurisdiction find that proposed plats adequately provide for schools and school grounds. The proposed development must provide land sufficient to ensure that such facilities are provided for proposed new students.
- **SEPA Mitigation.** SEPA provides that local jurisdictions may condition approval of a new development to mitigate specific adverse environmental impacts which are identified in SEPA environmental documents. See RCW 43.21C.060. Under SEPA, the "built environment" includes public schools. See WAC 197-11-444(2) (d) (iii).
- **GMA Mitigation.** Development impact fees have been adopted by Pierce County, Bonney Lake, Edgewood and Easton as a means of supplementing traditional funding sources for construction of public facilities needed to accommodate new development. The City of Pacific does not impose an impact fee on new development. City staff is working on an enabling ordinance that will provide for the uniform collection of these fees.

The District participates in the permit review processes of jurisdictions within its boundaries to ensure that its interests are considered when new developments are proposed that will generate additional students.

Six-Year Finance Plans

The Six-Year Capital Finance Plan (Table 7) portrays how Easton School District intends to fund improvements to school facilities for the years 2018 through 2024.

Table 7

**Capital Finance Plan
2018-2024**

<u>ITEM</u>	<u>EXPENSE</u>	<u>INCOME</u>
• Property Acquisition	600,000	
• Elementary School Addition	4,020,000	
• Buses (students @ \$1,375)	81,125	
• Funds Balance		348,018
• Voluntary Mitigation/Impact Fees		TBD
• Transfer from General Funds		TBD
• State Matching Funds		TBD
• Sale of Capital Bonds		TBD
Unfunded Balance		\$4,353,107
TOTAL	\$4,701,125	\$4,701,125

The current District unused bonding capacity is estimated to be \$271,713,500.

VIII. VOLUNTARY MITIGATION OR IMPACT FEE CALCULATION

The calculation of the Easton School District voluntary mitigation or impact fees are provided on the following spreadsheets.

School Site Acquisition Cost:						CALCULATIONS	
((Acres X Cost per Acre)/Facility Capacity) X Student Generation Factor							
	Facility Acreage	Cost per Acre	Facility Capacity	SGF SFH	SGF MFH	Cost per SFH	Cost per MFH
Elementary*	0.50	\$ 300,000	77	0.231	0.116	\$ 450.00	\$ 225.00
Secondary	0.50	\$ 300,000	80	0.198	0.099	\$ 371.25	\$ 185.63
						\$ 821.25	\$ 410.63
School Construction Cost:							
(((Facility Cost/Facility Capacity) X Student Generation Factor) X (Permanent/Total Sq. Ft.))							
	Facility Cost	Facility Size	SGF SFH	SGF MFH	Cost per SFH	Cost per MFH	
Elementary	\$ 4,020,000	77	0.231	0.116	\$ 12,060.00	\$ 6,030.00	
Secondary					\$ 12,060.00	\$ 6,030.00	
Temporary Facility Cost:							
(((Facility Cost/Facility Capacity) X Student Generation Factor) X (Temporary/Sq. Ft.))							
	Facility Cost	Facility Size	SGF SFH	SGF MFH	Cost per SFH	Cost per MFH	
Elementary	\$ -	77	0.231	0.116	\$ -	\$ -	
Secondary	\$ -	80	0.198	0.099	\$ -	\$ -	
					\$ -	\$ -	
State Match Credit							
Area Cost Allowance X SPI Sq. Ft X State Match X Student Generation Factor							
	Area Cost Allowance	SPI Footage	State Match %	SGF SFH	SGF MFH	Cost per SFH	Cost per MFH
Elementary	\$225.97	90.00	20.00%	0.231	0.116	\$ 939.58	\$ 469.79
Secondary	\$0.00	122.67	0.00%	0.198	0.099	\$ -	\$ -
						\$ 939.58	\$ 469.79
Tax Payment Credit							
Average Assessed Value						\$ 250,000.00	\$ 125,000.00
Capital Bond Interest Rate						3.50%	3.50%
Years Amortized						2	2
Property Tax Levy Rate						\$0.63	\$0.63
Present Value of Revenue Stream						\$1,309.87	\$654.93
FEE SUMMARY						SINGLE FAMILY	MULTIPLE FAMIL
School Site Acquisition Cost						\$ 821.25	\$ 410.63
Permanent Facility Cost						\$ 12,060.00	\$ 6,030.00
Temporary Facility Cost						\$ -	\$ -
State Match Credit						\$ (939.58)	\$ (469.79)
Tax Payment Credit						\$ (1,309.87)	\$ (654.93)
Subtotal Unfunded Need						\$ 10,631.80	\$ 5,315.90
						\$ -	\$ -
FEE (50%)						\$ 5,315.90	\$ 2,657.95

<u>Description</u>	<u>Grade Span</u>	<u>Value</u>	<u>Units</u>	<u>Comments</u>
Student Generation Factor-SFH	Elementary	0.231	Students/Residence	Developer SEPA Submittal
Student Generation Factor-SFH	Secondary	0.198	Students/Residence	Developer SEPA Submittal
Student Generation Factor-MFH	Elementary	0.116	Students/Residence	Developer SEPA Submittal
Student Generation Factor-MFH	Secondary	0.099	Students/Residence	Developer SEPA Submittal
Facility Acreage	Elementary	0.50	Acres	Estimated
Facility Acreage	Secondary	0.00	Acres	Estimated
Cost per Acre	Elem	\$ 300,000	Cost/Acre	Current Market Estimate
Cost per Acre	Secondary	\$ 300,000	Cost/Acre	Current Market Estimate
Facility Size - New Construction	Elementary	77	Students/School	4 Classroom Addition
Facility Size - New Construction	Secondary	80	Students/School	4 Classroom Addition
Facility Size - Temporary Construction	Elementary	Not Required	Student/Classroom	District LOS
Facility Size - Temporary Construction	Secondary	Not Required	Student/Classroom	District LOS
Permanent Sq. Footage (Total)	Elementary	6000	Square Feet	District LOS
Permanent Sq. Footage (Total)	Secondary	6000	Square Feet	District LOS
Portable Sq. Footage (Total)	Elementary	Not Required	Square Feet	Portables Inventory
Portable Sq. Footage (Total)	Secondary	Not Required	Square Feet	Portables Inventory
Facility Cost - New Construction	Elementary	\$ 4,020,000	Cost/Addition	4 Classroom Addition
Facility Cost - New Construction	Secondary	\$ 4,320,000	Cost/Addition	4 Classroom Addition
Facility Cost - Temporary Construction	Elementary	\$ 200,000	Cost/Portable	Double Portable including Site Costs
Facility Cost - Temporary Construction	Secondary	\$ 200,000	Cost/Portable	Double Portable including Site Costs
Area Cost Allowance	All	\$225.97	Cost/sq. ft.	OSPI
SPI Footage	Elementary	90.0	Sq. Ft./Student	OSPI
SPI Footage	Middle	108.0	Sq. Ft./Student	OSPI
SPI Footage	Secondary	122.7	Sq. Ft./Student	OSPI (Calculation)
State Match Ratio	All	20.00%	Percent	OSPI
Average Assessed Value - SFH	All	\$ 250,000	Cost/Unit	Assumed SFH
Average Assessed Value - MFH	All	\$ 125,000	Cost/Unit	Assumed SFH
Capital Bond Interest Rate	All	3.50%	Percent	Assumed
Years Amortized	All	2	Years	District Records
Property Tax Levy Rate - Capital Construction	All	\$0.63	Cost/\$1000 A.V.	County Assessor