

SUMNER SCHOOL DISTRICT

# CAPITAL FACILITIES

## PLAN

March 27, 2007  
Adopted April 18, 2007

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## INTRODUCTION

The purpose of this Capital Facilities Plan is to assess school enrollment growth prospects for Sumner School District to ensure that adequate school facilities can be built to meet additional demand in a timely manner.

Historically, residential development and school construction have never progressed in an orderly and coordinated manner, but the selection of school sites and the construction of schools generally have preceded the building of homes. The gap between available space and need has increased in many areas as residential growth has become greatly accelerated and the permitting and development period for school construction has lengthened. As a result, schools have commonly become overcrowded. With overcrowding, the use of portable classrooms, with inadequate support facilities, has also increased.

In the past, relief for overcrowded schools came primarily from local residents who supported tax levies and bond issues. Voter approval for levies and bond issues is becoming more difficult as other issues vie for property tax dollars and many existing residents question the equity of having to pay for the impact of new residents on existing educational facilities.

In an effort to overcome the perceived inequity of property tax supported levies and bond issues, school districts have chosen to pursue impact mitigation fee programs to help provide financial support for temporary student housing options and construction of needed school facilities. These fees are assessed as part of the residential permit process, and the proceeds are used to help pay for the additional space attributable to the new development.

This Capital Facilities Plan is designed to support the use of school impact fees as provided for under the 1990 State Growth Management Act. It consists of (a) an inventory of existing educational facilities owned by Sumner School District, showing the locations and capacities of these facilities; (b) a forecast of the future needs for school facilities; (c) the proposed capacities of expanded or new school facilities; and (d) a plan that will finance proposed new school facilities within projected funding capacities and clearly identify sources of public money for such purposes.

The Growth Management Act which was passed in 1990 and amended in 1991, includes two elements addressing the impacts of development on schools:

- a. RCW 58.17.110, the state subdivision act, was amended to require denial of any plan “unless the ...county legislative body makes written findings that: (a) Appropriate provisions are made for ... schools and school grounds .... Dedication of land to any public body, provision of public improvements to serve the subdivision, and/or impact fees imposed under ... this act may be required as a condition of subdivision approval ....”

RCW 58.17.060 was also amended to require that the same determination be made with regard to short plats.

- b. Sections 43-48 of the Act specifically authorize the Counties and Cities to impose impact fees for school facilities upon adoption of a capital facilities plan element and enabling ordinance.

## SCHOOL DISTRICT DESCRIPTION

The Sumner School District includes the cities of Bonney Lake and Sumner, and portions of Edgewood, Pacific and unincorporated Pierce County.

There are currently eight elementary schools, three middle schools, and two senior high schools in the district.

Sumner School District operates basic educational programs under the following grade level configurations:

- Kindergarten through fifth grades are housed in elementary schools,
- Sixth through eighth grades are housed in middle schools, and
- Ninth through twelfth grades are housed in senior high schools.

Class sizes in the district average approximately 25 students per classroom for regular education classes. Special Education classes average 12 students per classroom while multi-handicapped classes average 8 students per classroom. Recommended maximum school facility sizes are based on theoretical capacity and applied practical capacity.

Acreage sizes for school sites vary slightly depending on available land. Elementary school sites are planned to be about 15 acres. Middle and senior high school sites are planned to be about 30 and 40 acres respectively.

Currently, there is a total of 46 portable classrooms in use in the Sumner School District.

TABLE 1

INVENTORY OF EXISTING SCHOOL FACILITIES  
SUMNER SCHOOL DISTRICT

Site	Site Size (Acres)	Facility Size (Square Feet)	Capacity	Number of Portables
<b>ELEMENTARY</b>	<b>110.4</b>	<b>361,647</b>	<b>3,755</b>	<b>27</b>
Bonney Lake	12.5	41,304	425	3
Crestwood	27.0	48,401	500	2
Daffodil Valley	12.7	48,035	500	2
Emerald Hills	11.5	48,000	500	1
Liberty Ridge	11.0	48,400	500	5
Maple Lawn	8.5	43,371	430	3
McAlder	7.9	36,144	400	7
Victor Falls	19.3	47,992	500	4
<b>MIDDLE SCHOOL</b>	<b>95.7</b>	<b>252,439</b>	<b>1,975</b>	<b>15</b>
Lakeridge	40.0	75,737	575	9
Mountain View	32.7	82,000	650	3
Sumner	23.0	94,702	750	3
<b>SENIOR HIGH</b>	<b>75.8</b>	<b>356,530</b>	<b>2,400</b>	<b>4</b>
Sumner	26.8	183,350	1,200	2
Bonney Lake	49.0	173,180	1,200	2

## ENROLLMENT

The Washington State Superintendent of Public Instruction (SPI) provides enrollment projections based on the "Cohort Survival Method." Basically, this method of enrollment projection uses historic patterns of student progression by grade level to measure the portion of students (cohort) moving from one grade level up to the next higher grade. This cohort "survival rate" is used in conjunction with current birth rates as the method for state-wide enrollment projections. The SPI system is useful and for the most part reasonably accurate. The system does, however, have obvious inadequacies in representing the unique growth conditions of individual school districts. Historically, SPI projections in growing school districts tend to underestimate the actual student enrollment growth.

School enrollment growth and distribution over the next several years in the Sumner School District will be influenced by several factors. These include economic conditions, the general business climate, Boeing commercial airplane production and the overall population growth in the District.

Enrollment projections for the Sumner School District are based on a cohort survival methodology similar to the SPI procedures, with additional information developed locally based on housing starts and trends in local demographics. Table 2 shows the forecasts for the next six years. The most recent enrollment trends and projections were completed by Dr. W. Les Kendrick in May 2006.

TABLE 2

ENROLLMENT FORECAST  
SUMNER SCHOOL DISTRICT \*

	2007	2008	2009	2010	2011	2012	2013
K	591	596	608	619	619	628	646
1	646	650	657	674	685	688	698
2	666	663	668	678	696	711	715
3	614	700	669	708	719	741	757
4	639	636	727	729	738	753	776
5	613	663	662	759	762	775	790
6	623	629	683	684	785	792	806
7	686	656	664	724	725	836	843
8	689	676	648	659	718	723	834
9	630	707	695	670	681	746	751
10	744	655	735	727	700	715	784
11	695	671	592	668	660	639	653
12	640	627	607	538	607	603	584
<b>TOTAL</b>	<b>8,476</b>	<b>8,531</b>	<b>8,645</b>	<b>8,836</b>	<b>9,096</b>	<b>9,351</b>	<b>9637</b>

\* Sumner School District Enrollment Trends and Projections, Dr. W. Les Kendrick,  
Demography Consultant

## CAPACITY

Capacity is defined as the number of students a school is designed to accommodate. The capacity standard, which is equivalent to the level of service, is set by the school district and includes only permanent facilities.

Although state and federal laws require special needs students to be mainstreamed into regular programs, some Individualized Education Plans (IEPs) call for the placement of Special Education students into specialized classrooms. Programs for physically multi-handicapped and behaviorally disabled students are examples of special needs programs, which need specialized classrooms. Class sizes for regular education students range from 20 to 30 students throughout the system with an average size of approximately 25 per classroom. Specialized classrooms referenced above may have anywhere from 8 to 12 students. The number of "regular" classrooms and the number of specialized programs located at the school therefore largely determine the capacity of a school. As a result of the educational program at any given school, the capacity of two buildings with similar square footage may be different due to the number of classrooms dedicated for regular education classes and the number of classrooms housing special programs.

Existing schools and their capacities are listed in Table 3. Demand and supply of student space is shown by school types in Tables 4 - 6.

TABLE 3

EXISTING AND PLANNED CAPACITY  
SUMNER SCHOOL DISTRICT

	EXISTING	PLANNED
ELEMENTARY	3,755	500
Bonney Lake	425	
Crestwood	500	
Daffodil Valley	500	
Emerald Hills	500	
Liberty Ridge	500	
Maple Lawn	430	
McAlder	400	
Victor Falls	500	
Elementary #9		500
MIDDLE SCHOOL	1,975	100
Lakeridge	575	100
Mountain View	650	
Sumner	750	
SENIOR HIGH	2,400	
Sumner	1,200	
Bonney Lake	1,200	200
TOTAL	8,130	800

**TABLE 4  
DEMAND VS. SUPPLY OF SCHOOL FACILITIES  
SUMNER SCHOOL DISTRICT  
ELEMENTARY**

Year	Enrollment Demand	Capacity of Facilities	% Over Capacity	Planned Increase	Number Over Capacity	New School
2007	3,769	3,755	0.3%		14	
2008	3,908	4,255	-8.2%	500	-347	Elem. #9 <sup>1</sup>
2009	3,991	4,255	-6.2%		-264	
2010	4,167	4,255	-2.1%		-88	
2011	4,219	4,255	-0.8%		-36	
2012	4,296	4,255	1.0%		41	
2013	4,382	4,255	2.9%		127	

<sup>1</sup> First elementary school in Cascadia Development

**TABLE 5  
DEMAND VS. SUPPLY OF SCHOOL FACILITIES  
SUMNER SCHOOL DISTRICT  
MIDDLE SCHOOL**

Year	Enrollment Demand	Capacity of Facilities	% Over Capacity	Planned Increase	Number Over Capacity	New School
2007	1,998	1,975	1.2%		23	
2008	1,961	1,975	-0.7%		-14	
2009	1,995	1,975	1.0%		20	
2010	2,067	1,975	4.7%		92	
2011	2,228	2,075 <sup>1</sup>	7.4%	100	153	Lakeridge Increase Sq Ft <sup>1</sup>
2012	2,351	2,075	13.3%		276	
2013	2,483	2,075	19.6%		408	

<sup>1</sup> Increase square footage to Lakeridge Middle School

TABLE 6

DEMAND VS. SUPPLY OF SCHOOL FACILITIES  
 SUMNER SCHOOL DISTRICT  
 SENIOR HIGH

Year	Enrollment Demand	Capacity of Facilities	% Over Capacity	Planned Increase	Number Over Capacity	New School
2007	2,709	2,400	12.9%		309	
2008	2,660	2,600	2.3%	200	60	BLHS increase sq ft <sup>1</sup>
2009	2,629	2,600	1.1%		29	
2010	2,603	2,600	0.1%		3	
2011	2,648	2,600	1.8%		48	
2012	2,703	2,600	4.0%		103	
2013	2,772	2,600	6.6%		172	

<sup>1</sup> Increase square footage to Bonney Lake High School

## CONSTRUCTION PROGRAM

The construction program and cost estimates for all planned school facilities in the district is found in Table 7. It should be noted that Elementary School #9 is planned to meet the initial student housing demand from the Cascadia and Falling Water developments. Cascadia, an employment based planned community, is scheduled for 6,700 residential units. Falling Water, although smaller, is another mega-development with 1,000 residential units planned.

The estimated construction costs, excluding site acquisition, include all costs associated with a construction project, including building, planning, design, engineering, construction management, furnishings, equipment, appurtenances and the like.

**TABLE 7  
SITE ACQUISITION AND CONSTRUCTION PROGRAM  
and  
COST ESTIMATES**

Year	Site Acquisition/Facility	Cost Estimates
2006	Acquisition – School Site (Cascadia)	\$3,700,000
2008	Elementary School #9	\$14,000,000
2008	Bonney Lake High School Increase Sq. Footage	\$3,626,600
2011	Lakeridge Middle School Increase Sq. Footage	\$2,480,438
2007 – 2011	Acquisition – School Sites	\$12,750,000

## FINANCING

### SOURCES

The Washington State Constitution mandates educational opportunity for all children in Article IX Section 1:

*"It is the paramount duty of the State to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste or sex."*

Court cases have subsequently determined that the legislature is responsible for "full funding of basic education" and the Office of the Superintendent of Public Instruction has been assigned overall responsibility for assuring the operations of public education for grades K through 12. The state provides the funds for the basic education through a formula based on student enrollment and special student needs. Capital needs are addressed separately.

School districts utilize budgets consisting of a number of discrete funds, including a general fund for district operations, and building and debt service funds for meeting capital needs.

#### **General Fund**

The General Fund constitutes the main operational budget source for the district, utilizing state apportionment, categorical, and local levy funds to pay for the education program. Salaries, benefits, purchases of goods and services and the like are the responsibility of the general fund.

#### **Building Fund**

The Building Fund is used for capital purposes: to finance the purchase and improvement of school sites; the construction of new facilities and remodeling or modernization of existing facilities; and the purchase of initial equipment, library books, and text books for those new facilities. Revenues accruing to the Building Fund may come from the General Fund, sale of properties, contributions, bond sale proceeds, capital levy collections and earmarked state revenues.

#### **Debt Service Fund**

The Debt Service Fund is established as the mechanism to pay for bonds. When a bond issue is passed, the district issues bonds which have a face value and an interest rate. Property taxes are adjusted to provide the funds necessary to meet the approved periodic payments. The proceeds from the taxes collected for this purpose are deposited in the Debt Service Fund and then drawn out for payments at the appropriate times.

As noted, school districts receive funds from a variety of sources. For capital program purposes those sources are described as follows:

## Bonds

Bonds are financial instruments having a face value and an interest rate which is determined at the time and by the conditions of sale. Bonds are backed by the "full faith and credit" of the issuing government and must be paid from proceeds derived from a specific increase in the property taxes for that purpose. The increase in the taxes results in an "excess levy" of taxes beyond the constitutional limit, so the bonds must be approved by a vote of the people in the jurisdiction issuing them. The total of outstanding bonds issued by the jurisdiction may not exceed five percent of the assessed value of property within that jurisdiction at the time of issuance.

Bonds are multi-year financial instruments, generally issued for 15, 20, or 25 years. They require both an extraordinary plurality of votes and a specific minimum number of voters for validation. The positive votes must equal or exceed 60 percent of the total votes cast. The total number of voters must equal or exceed 40 percent of the total number of voters in the last general election.

Proceeds from bond sales are limited by bond covenants and must be used for the purposes for which the bonds are issued. They cannot be converted to a non-capital or operating purpose.

## Levies

Capital Levies differ from bonds in that they do not result in the issuance of a financial instrument and, therefore, do not affect the "bonded indebtedness" of a district. The method of financing is an increase in property tax rates to produce a voter-approved dollar amount. The amount generated from the capital levy is then available to the district in the approved year. The actual levy rate is determined by dividing the number of dollars approved by the assessed valuation of the school district at the time the taxes are set.

While a typical period for capital levies is one or two years, they can be approved for up to a six year period at one election. The amounts to be collected are identified for each year separately and the tax rates set for each individual year. Like bond issues, capital levies must be used for the specified purpose for which they were passed. They may not be transferred to operating cost needs.

Operating Levies are used to supplement a district's educational program offerings. They support athletics, art, music, physical education and a multitude of other instructional and non-instructional programs not addressed by the state apportionment for basic education. They can also support special categorical funded programs for handicapped, bilingual, early childhood, gifted education, and others. Funds can be transferred from operating levy sources to help pay for capital needs, although it is very rarely done.

Operating levies are limited in size by the total of approved state apportionment and categorical funds (a calculation involving not only state funds but some federal pass-through funds as well). They are not to exceed twenty-four percent of the approved state total. Operating levies can be approved for one to four years at a single election.

## Miscellaneous Sources

Other minor sources of funding include grants, bequests, proceeds from sales of property and the like. They are usually a small part of the total financing package.

## State Matching Funds

The State of Washington has a Common School Capital Construction Fund. The State Board of Education is responsible for administration of the funds and establishes matching ratios on an annual basis. The office of the Superintendent of Public Instruction, on behalf of the State Board of Education, has calculated the current matching ratio for state support for the Sumner School District at 60.54 percent.

Qualification for state matching funds involves an application process. Districts may submit information for consideration by the State Board. Once approved, the district qualifies for matching funds in a sequence which recognizes the existing approvals of previous submittals. Failure to proceed with a project in a timely way can result in loss of the district's "place in line" for matching funds.

Funds for the state match come from the Common School Construction Fund. Bonds are sold on behalf of the fund and then retired from revenues accruing predominantly from the sale of renewable resources, primarily 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 additional funds, or the State Board of Education can establish a moratorium on certain projects (Chapter 180, Sections 25-33 of the Washington Administrative Code).

Market demand for timber and wood products has been in decline for a good number of years, resulting in a substantial decrease in state revenue. Efforts in the State Legislature to supplement timber-generated revenues with general fund moneys have been only partially successful.

## Impact Fees

According to RCW 82.02.050, the definition of an impact fee is *"a payment of money imposed upon development as a condition of development approval to pay for public facilities needed to serve new growth and development, and that is reasonably related to the new development that creates additional demand and need for public facilities, that is a proportionate share of the cost of the public facilities, and that is used for facilities that reasonably benefit the new development. 'Impact fee' does not include a reasonable permit or application fee."*

Impact fees can be calculated on the basis of "unhoused student need" which is related to new residential construction. A determination of insufficient existing permanent school space allows the district to seek imposition of the fees. The amounts to be charged are then calculated based on the costs for providing the space and the projected number of students in each residential unit. The School Board must first approve the application of the impact fees and, in turn, approval must then be granted by the other general government jurisdictions having responsibility within the district – counties, cities and towns. In the Sumner School District those general government

jurisdictions include Pierce County and the Cities of Bonney Lake, Sumner, Edgewood and Pacific.

### Developer Contribution

A developer may contribute properties or facilities which will have value to the district. In such cases, the developer is entitled to a credit for the actual cost of providing the facility. This credit can reduce the fee that would be chargeable under the impact fee calculation.

### FINANCIAL PLAN

Sumner School District will need \$36,557,038 to acquire sites and to finance the construction of the facilities shown in Table 7. The financing plan will include bond funds, state matching funds, SEPA mitigation and impact fees.

### ASSESSED VALUATION/TAX RATES

The assessed valuation of the school district is the total value of the real property – land and improvements, including buildings – within the district boundaries. The assessed value is set by the County Assessor and serves as the base to which property tax rates are applied. A percentage of properties is physically inspected every six years. Other properties are statistically updated based on the physical inspection sample. The total is increased by inflation or increased market value for existing properties.

Excess levy rates, those beyond the constitutional limits, are imposed to generate a specific dollar amount, so they may vary from year to year. The higher the assessed valuation, the lower the rate needed to generate the necessary dollar amount.

### EXISTING DEBT

The Sumner School District currently has existing debt in the amount of \$63,250,000. There is a five percent ceiling on, outstanding indebtedness, which means that the bonded indebtedness of the district cannot exceed five percent of the assessed value of the district at the time of issuance of the bonds. The existing debt therefore reduces the bonding capacity of the district.

For Sumner School District the availability of bonding capacity is calculated as:

Total Assessed Value	\$5,103,224,169
Five Percent of Assessed Value	\$255,161,208
Existing Debt	\$63,250,000
Debt Service Cash/Investments/Taxes Receivable	\$10,213,429
Available Debt Capacity	\$202,124,637

## IMPACT FEE

The Board of Directors of the Sumner School District has reviewed all of the available data related to school construction costs, enrollment patterns, program needs, development projections, and fiscal needs of the district. The Board has taken the position that new development should be responsible for a fair-share proportional amount of the permanent school construction costs incurred by the district due to new development. Therefore, the Board has determined that school impact fees are an appropriate measure for mitigating the construction costs incurred by the district due to new development.

During the six-year horizon of this Capital Facilities Plan, impact fees will be expended or encumbered for any or all of the following: land acquisition, construction, site improvements, required off-site improvements, relocatable facilities and administrative expenses.

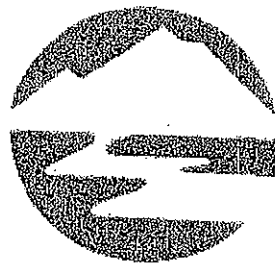
Sumner School District No. 320  
Impact Fee Calculation  
CAPITAL FACILITIES PLAN  
2005-2006  
Multi-Family

SITE ACQUISITION COSTS (A)	COST PER ACRE	NUMBER OF ACRES	NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary No. 9	\$264,286	14	500	0.048	\$355.00
Elementary No. 10	\$150,000	15	500	0.048	\$216.00
Middle School No. 4	\$150,000	30	800	0.000	\$0.00
High School No. 3	\$150,000	40	1,200	0.000	\$0.00
Total					\$571.00
CONSTRUCTION COSTS (B)	FACILITY COST		NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary No. 9	\$14,000,000		500	0.048	\$1,344.00
Middle School Sq. Ft. Increase	\$2,480,438		90	0.000	\$0.00
Bonney Lake High School Sq Ft Increase	\$3,626,600		200	0.000	\$0.00
Total					\$1,344.00
TEMPORARY FACILITY COST (C)	PURCHASING COSTS	VALUE	NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary					
Middle School					
Senior High					
Total					
STATE MATCHING CREDIT (D)	AREA COST ALLOWANCE	SQ FT PER STUDENT	STATE MATCH	STUDENT FACTOR	TOTAL COST
Elementary	\$154.22	90	0.6054	0.048	\$403.00
Middle School	\$154.22	108	0.6054	0.000	\$0.00
Senior High	\$154.22	130	0.6054	0.000	\$0.00
Total					\$403.00
TAX PAYMENT CREDIT (TC)	PRESENT VALUE FACTOR	BOND LEVY RATE	ASSESSED VALUE OF		TOTAL CREDIT
	10	1.704	\$110,000		\$187.44
NET COST (A+B+C-D-TC)					\$1,324.56
IMPACT FEE PER UNIT					\$662.28
LESS OTHER CREDITS (FC)					
NET IMPACT FEE PER UNIT					\$662.28

Sumner School District No. 320  
Impact Fee Calculation  
CAPITAL FACILITIES PLAN  
2007-2008  
Single Family

SITE ACQUISITION COSTS (A)	COST PER ACRE	NUMBER OF ACRES	NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary No. 9	\$264,286	14	500	0.263	\$1,946.00
Elementary No. 10	\$150,000	15	500	0.263	\$1,184.00
Middle School No. 4	\$150,000	30	800	0.084	\$473.00
High School No. 3	\$150,000	40	1,200	0.072	\$360.00
Total					\$3,963.00
CONSTRUCTION COSTS (B)	FACILITY COST		NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary No. 9	\$14,000,000		500	0.263	\$7,364.00
Middle School Sq. Ft. Increase	\$2,480,438		100	0.084	\$2,084.00
Bonney Lake High School Sq Ft Increase	\$3,626,600		200	0.072	\$1,306.00
Total					\$10,754.00
TEMPORARY FACILITY COST (C)	PURCHASING COSTS	VALUE	NUMBER OF STUDENTS	STUDENT FACTOR	TOTAL COST
Elementary					
Middle School					
Senior High					
Total					
STATE MATCHING CREDIT (D)	AREA COST ALLOWANCE	SQ FT PER STUDENT	STATE MATCH	STUDENT FACTOR	TOTAL COST
Elementary	\$154.22	90	0.6054	0.263	\$2,210.00
Middle School	\$154.22	108	0.6054	0.084	\$847.00
Senior High	\$154.22	130	0.6054	0.072	\$874.00
Total					\$3,931.00
TAX PAYMENT CREDIT (TC)	PRESENT VALUE FACTOR	BOND LEVY RATE	ASSESSED VALUE OF		TOTAL CREDIT
	10	1.704	260,000		\$443.04
NET COST (A+B+C-D-TC)					\$10,342.96
IMPACT FEE PER UNIT					\$5,171.48
LESS OTHER CREDITS (FC)					
NET IMPACT FEE PER UNIT					\$5,171.48

**WHITE RIVER SCHOOL DISTRICT  
NO. 416**



**CAPITAL FACILITIES PLAN  
2007 - 2013**

MAY 2007

WHITE RIVER SCHOOL DISTRICT

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May 2007

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## I. INTRODUCTION

The White River School District Capital Facilities Plan is a six year plan intended to be revised each year for the succeeding six years.

The plan Amendment addresses the anticipated capital facility needs through the 2012/2013 school year.

The plan addresses the following elements:

- Review the inventory of District facilities and undeveloped property.
- Analysis of the current and projected growth in student enrollment within the District's boundaries and review the student demographics of the district.
- Analysis of the ability of current facilities to meet the current curriculum and program offerings for students and members of the public; including accessibility to all District services, programs and activities. Establish a level of service to accomplish the District's programs.
- Recommend additions and/or modernization of existing facilities and construction of new facilities to meet the needs of the students and the educational programs being offered by the school district.
- Analysis of the financial ability of the District to provide capital funds, assess different funding strategies, and develop an implementation plan for achieving the capital improvements as outlined in the Capital Facilities Plan.

## II. SCHOOL DISTRICT DESCRIPTION

### THE COMMUNITY

The White River School District is located in the northeast portion of Pierce County to the north of Mount Rainier National Park. The District is expansive and mostly rural in nature. Most of the population is located in the very western portion of the district between the City of Buckley and the portion of the City of Bonney Lake that is within White River School District. White River School District also includes the Towns of South Prairie and Wilkeson. White River School District is the high school district serving Carbonado School District which includes the Town of Carbonado. There are currently five elementary schools, two middle schools, and one comprehensive high school in the district. Collins Alternative provides alternate services for students within the region.

White River School District operates basic educational programs under the following grade level configurations:

- Kindergarten through fifth grades housed in elementary schools,
- Sixth through eighth grades housed in middle schools, and
- Ninth through twelfth grades housed in senior high school.

A facility is provided to house alternative programs as well.

Recommended maximum school facility sizes are based on theoretical capacity and applied practical usability and are as follows:

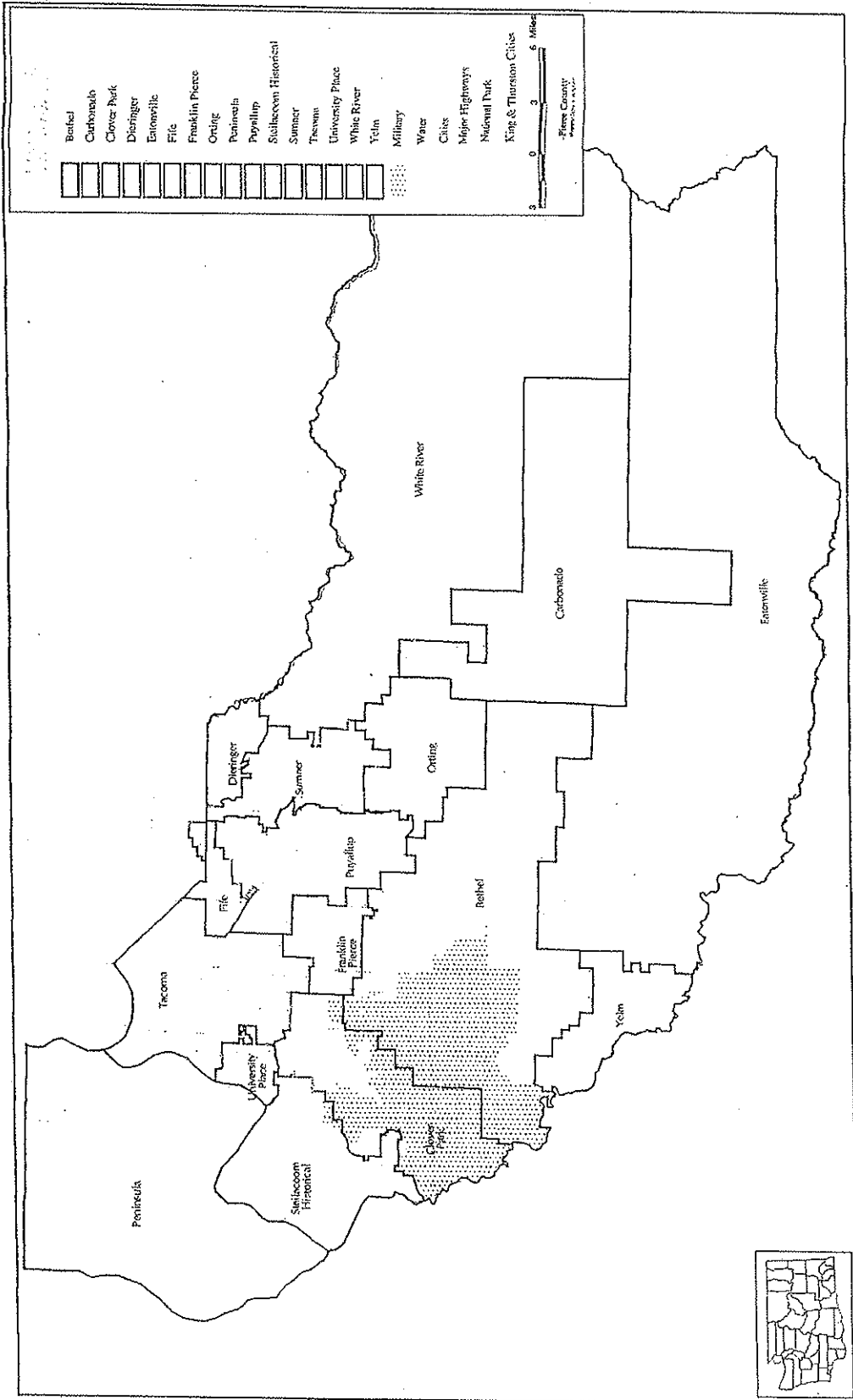
- K-4 classrooms are designed to accommodate 18 students.
- Grade 5 classrooms are designed to accommodate 23 students.
- Grade 6-8 classrooms are designed to accommodate 25 students.
- Grade 9-12 classrooms are designed to accommodate 27 students.

TABLE 1  
INVENTORY OF EXISTING SCHOOL FACILITIES  
WHITE RIVER SCHOOL DISTRICT

Site	Site Size (acres)	Facility Size (Square Feet)	Practical Capacity	Number of Portables
Elk Ridge Elementary (K-5)		40,828	475	
Foothills Elementary (K-5)		54,722	625	
Mountain Meadow Ele. (K-5)		46,500	450	
Wilkeson Elementary (K-5)		30,351	275	
Wickersham School (K-5)		8,021	115	
Glacier Middle School (6-8)		118,679	650	
White River Middle (6-8)		78,966	650	
White River High (9-12)		234,991	1,600	
Collins Alternative Program				
TOTAL		613,058	4,840	

\*Capacity figures do not include portables

# WHITE RIVER SCHOOL DISTRICT



### III. STUDENT ENROLLMENT TRENDS

The School District has reviewed historical demographic trends and enrollment projection techniques.

The District prepares enrollment projections based on historical enrollment data, census and planning information and knowledge of residential construction information. During the recent boom in residential construction, residential construction within the White River School District has been constrained by the lack of sewer capacity within the City of Buckley. That constraint has recently been removed. The City of Buckley is expected to release over 600 building permits for residential units this fall. The release of these permits is expected to increase future enrollment above that currently projected.

Currently the District believes that the OSPI projection represents a moderately conservative estimate of its anticipated future enrollment. The District currently provides full-day kindergarten in every elementary school except Wilkeson. The District anticipates that participation in full-day kindergarten will increase over the plan period and is planning its facilities to address that enrollment.

OSPI enrollment projection is for elementary and middle school enrollment to increase. Enrollment at high school is projected to decline.

**WHITE RIVER SCHOOL DISTRICT NO. 416  
DETERMINATION OF PROJECTED ENROLLMENT BY COHORT SURVIVAL (CONSTANT K)**

**ACTUAL FTE ENROLLMENT ON OCTOBER 1  
PREPARED APRIL 2, 2007**

	2000	2001	2002	2003	2004	2005	2006	SURVIVAL	2007	2008	2009	2010	2011	2012	2013
<b>KINDERGARTEN</b>	280	259	285	287	291	303	281		301	306	311	316	320	325	330
<b>GRADE 1</b>	272	295	277	273	304	294	314	1.0266	288	309	314	319	324	329	334
<b>GRADE 2</b>	301	282	286	283	271	305	288	0.9933	312	287	307	312	317	322	326
<b>GRADE 3</b>	321	312	291	279	285	297	317	1.0300	297	321	295	316	321	327	332
<b>GRADE 4</b>	327	339	326	310	312	306	308	1.0678	339	317	343	315	338	343	349
<b>GRADE 5</b>	306	323	353	310	315	329	297	1.0067	310	341	319	345	317	340	346
<b>TOTAL K-5</b>	1807	1810	1818	1742	1778	1834	1805		1847	1880	1889	1924	1938	1986	2016
<b>TOTAL K-5 FTE</b>	1657	1681	1676	1599	1633	1683	1665		1696	1727	1734	1766	1778	1823	1851
<b>TOTAL 1-5</b>	1527	1551	1533	1455	1487	1531	1524		1546	1574	1578	1608	1618	1661	1686
<b>GRADE 6</b>	296	317	330	355	326	326	341	1.0301	306	319	351	328	356	327	350
<b>TOTAL K-6</b>	2103	2127	2148	2097	2104	2160	2146		2153	2200	2240	2252	2294	2312	2366
<b>TOTAL K-6 FTE</b>	1963	1998	2006	1954	1959	2009	2006		2002	2047	2085	2094	2134	2150	2201
<b>TOTAL 1-6</b>	1823	1868	1863	1810	1813	1857	1855		1852	1894	1929	1936	1974	1987	2036
<b>GRADE 7</b>	367	340	349	345	386	334	332	1.0553	360	323	337	370	347	375	345
<b>GRADE 8</b>	315	368	338	362	374	396	343	1.0337	343	372	334	348	383	358	388
<b>TOTAL 6-8</b>	978	1025	1017	1062	1086	1056	1016		1009	1014	1022	1047	1085	1061	1083
<b>TOTAL 7-8</b>	682	708	687	707	760	730	675		703	695	671	719	730	734	733
<b>GRADE 9</b>	427	422	450	457	454	486	452	1.2540	430	430	466	418	437	480	449
<b>TOTAL 7-9</b>	1109	1130	1137	1164	1214	1216	1127		1133	1125	1137	1137	1166	1214	1182
<b>GRADE 10</b>	381	437	399	462	419	408	455	0.9448	427	406	407	441	395	413	454
<b>GRADE 11</b>	349	322	367	339	396	363	367	0.8625	392	368	350	351	380	341	356
<b>GRADE 12</b>	257	288	320	349	290	365	342	0.9328	342	366	344	327	327	355	318
<b>TOTAL 9-12</b>	1414	1469	1536	1607	1559	1622	1616		1592	1571	1567	1537	1539	1588	1577
<b>TOTAL 10-12</b>	987	1047	1086	1150	1105	1136	1164		1162	1141	1101	1118	1103	1108	1128
<b>TOTAL K-12</b>	4199	4304	4371	4411	4423	4512	4437		4447	4466	4478	4508	4563	4635	4676
<b>TOTAL K-12 FTE</b>	4059	4175	4229	4268	4278	4361	4297		4297	4313	4323	4350	4403	4472	4511
<b>TOTAL 1-12</b>	3919	4045	4086	4124	4132	4209	4156		4146	4160	4167	4192	4243	4310	4346

#### IV. LEVEL OF SERVICE

White River School District has adopted an organization that houses kindergarten through fifth grade in elementary schools, sixth, seventh and eighth grade in middle schools and ninth through twelfth grade in high school. The District is planning to be able to house all-day kindergarten.

White River School District has adopted a traditional calendar beginning in early September and completing in mid June.

White River School District has adopted a traditional daily schedule with academic classes beginning between 7:30 am and 9:30 am and completing mid afternoon.

Although White River School District continues to study alternate organizations, calendars and schedules, the White River School District believes the adopted organization is educationally sound and reflects community values.

White River School District recommends average class size of 18 students for grades K through 4, 23 students in grade 5, 25 students for grades 6 through 8, and 27 students for grades 9 through 12.

The educational program taught by White River School District includes individual and small group work as well as full class activities. Portable classrooms do not allow the full range of educational activities envisioned by White River School District and are, therefore, considered unacceptable as permanent classroom space and are excluded from our level of service calculation. Portables are considered adequate only for supplemental programs.

The capacity for each facility is established by multiplying the permanent classrooms available by the programmatic limitations on average students per class.

<u>Facility</u>	<u>Area</u>	<u>Capacity</u>	<u>Level of Service</u>
<b>HIGH SCHOOL</b>			
White River High (9-12)	234,991	1,600	147
<b>MIDDLE SCHOOL</b>			
Glacier Middle (6-8)	197,645	1,300	152
White River Middle (6-8)	118,679	650	
<b>ELEMENTARY</b>			
Elk Ridge (K-5)	78,966	650	93
Foothills (K-5)	180,422	1,940	
Mountain Meadow (K-5)	40,828	475	
Wilkeson (K-5)	54,722	625	
Wickersham (K-5)	46,500	450	
	30,351	275	
	8,021	115	

The White River School District adopts a level of service based on maximizing enrollment in White River current facilities with modifications to minimize the SF/Student. The LOS adopted by School District is as follows:

<u>Facility</u>	<u>LOS</u>
High School	147 SF/Student
Middle School	152 SF/Student
Elementary School	93 SF/Student

The level of service is presented as an indicator of the extent or degree of service provided by each type capital facility. It is presented in a square foot per student format for convenience. The level of service is dictated by the amount of space required to accommodate the District's adopted educational program. The LOS will change as the District changes its educational program and it must be reviewed and modified periodically.

#### DEFINITION

With respect to public schools, the "level of service" is a measure of the school buildings provided for the purpose of supporting the instruction of students. Most often, the measure of service is reported as the number of students that a school is designed to accommodate (i.e. the Practical Capacity). However, the number of square feet each student is afforded (i.e. Space Allocation) is also used as a measure of service.

The level of service (LOS) is dictated by the types and amounts of space required to accommodate the District's adopted educational program. The educational program standards that typically drive facility space needs include grade configuration, optimum facility size, class size, educational program offerings, classroom utilization and scheduling requirements, and the use of portable classroom facilities.

Government mandates and community expectations may affect how classroom space is used. Traditional educational programs offered by school districts are often supplemented by non traditional, or special programs such as special education, bilingual education, remediation, alcohol and drug education, AIDS education, preschool programs, computer lab, music programs, etc. These special or non-traditional programs can have a significant impact on the student capacity of school facilities.

District educational program standards and government mandates will undoubtedly change in the future as a result of changes in the school year, special programs, class sizes, grade span configurations, use of new technology, and other physical aspects of the school facilities. The LOS will be reviewed periodically and adjusted for any changes to the educational program standards. These changes will also be reflected in future updates of this Capital Facilities Plan (CFP).

### PRACTICAL CAPACITY MODEL

The Practical Capacity Model calculates student capacity based on limitations that existing facilities place on enrollment due to existing educational program, operating policy and contractual restrictions.

The calculation is made by reviewing the room use of each room in each facility. For every room housing students, a calculation is made assigning a maximum number of students per.

Often core facilities, such as size of cafeteria or size of gym, number of restrooms or size and number of specialty areas such as shops; limit enrollment to levels below that expected by room occupancy levels.

Occupancy at secondary schools is further limited by scheduling limitations and student course selection. If rooms are utilized by staff for their planning period in a six period day, capacity is limited to 83% (5/6) of the theoretical capacity. Since secondary schools offer a number of elective courses, many courses will not attract a full classroom of students.

### SPACE ALLOWANCE MODEL

The Space Allowance Model calculates student capacity based on an allowance of a certain number of building square footage for each student.

The space allowance model has a great deal of credibility because the State of Washington assists local school districts in funding school construction in accordance with a space allowance model that allows 90 SF per elementary school student, 117 SF per junior high student and 130 SF per senior high student. The state allows 144 SF per special needs student at any grade level. The state does not consider portable space as part of a school district's building inventory.

## V. THE DISTRICT'S CONSTRUCTION PLAN

The District's construction plan is not funded. Funding depends on securing local funding through mitigation fees, bond issues and other sources. The District will attempt to secure state matching funds to the maximum extent possible.

The District's construction plan has three elements: (1) construction for enrollment capacity, (2) construction to preserve the existing facilities and, (3) construction for program changes. Only construction for enrollment capacity is included in the mitigation fee calculation.

### CONSTRUCTION FOR ENROLLMENT CAPACITY

The District anticipates elementary enrollment will increase. The District will be over capacity at the elementary by 2013. The District intends to construct new elementary school additions. The district intends to acquire additional elementary school sites for future elementary schools. Portables will be required to house new students due to changes in enrollment.

A portion of the new high school was constructed in anticipation of enrollment growth.

<u>PROJECT</u>	<u>ESTIMATED COST</u>	<u>ADDED CAPACITY</u>
Land Acquisition	2,000,000	
Elementary School Addition	2,090,714	76
New High School	7,000,000	139
Portables	150,000	0
Buses	255,750	0
<b>TOTAL</b>	<b>\$11,496,464</b>	<b>215</b>

Portable classrooms will be provided at the elementary grade level to accommodate shifts in the student population location. Temporary double classrooms are estimated to have an installed cost of \$150,000 each.

### CONSTRUCTION FOR SUPPORT FACILITIES

The District may request funding for new support facilities.

#### BUSES FOR ENROLLMENT GROWTH

The District anticipates that additional busses will be required. Estimated cost is \$1375 per elementary school child. Total estimated cost to handle enrollment growth is \$255,750.

#### IMPROVEMENTS TO EXISTING FACILITIES

The District has not identified improvements to the existing facilities.

#### CONSTRUCTION FOR PROGRAM CHANGES

The District has not identified improvements for program changes.

## VI. THE DISTRICT'S FINANCE PLAN

### INTRODUCTION

The White River School District clearly recognizes the long range of capital facilities planning. The development of the District's Construction Program spoken to earlier in the report addresses the District's need for permanent housing to accommodate the additional students projected to enroll over the next six years. Additional items may be added to make needed code improvements, energy enhancements and educational upgrades to a number of the District's existing facilities.

In conjunction with a Construction Plan, the District obviously needs a means of financing to implement the District's Construction Plan.

### FUNDING SOURCES

The Washington State Constitution mandates educational opportunity for all children in Article IX Section I:

*"It is the paramount duty of the State to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste or sex."*

Court cases have subsequently determined that the legislature is responsible for "full funding of basic education" and the Office of the Superintendent of Public Instruction has been assigned the overall responsibility for assuring the operations of public education for grades K through 12. The state provides the funds for the basic education through a formula based on student enrollment and special student needs. The district, through use of a local levy may "enrich" the educational program from local property tax sources. Capital needs are addressed separately.

School districts utilize budgets consisting of a number of discrete funds. However, for the most part the capital needs for any school system are addressed with the Capital Projects Funds and the Debt Service Fund.

The Capital Projects Fund is used for purposes such as; (a) to finance the purchase and development of school sites; (b) the construction of new facilities and the modernization of existing facilities; and (c) the purchase of initial equipment, library books and text books for new facilities. Revenues accruing to the Capital Project Fund come primarily from revenues from the General fund; the sale of property and contributions can also be accrued to the Capital Projects Fund. Under the authority of the Growth Management Act (GMA), impact fees will be accrued to the Capital Fund. Voluntary mitigation funds that accrue under the authority of SEPA of the State Subdivision Act will be deposited in the District's Capital Projects Fund.

The Debt Service Fund is used as a mechanism to pay for bonds. When a bond issue passes, a school district sells bonds that have a face value and an interest rate. Local property taxes are adjusted to provide the funds necessary to meet the approved periodic payments. Funds are deposited in the Debt Service Fund and drawn out for payments at the appropriate times.

As noted earlier, school districts receive funds for capital program purposes from a variety of sources. Those sources are described as follows:

## BONDS

Bonds are financial instruments having a face value and an interest rate that is determined at the time and by the conditions of their sale. Bonds are backed up by the "full faith and credit" of the issuing school district and may be paid from proceeds derived from a specific increase in property taxes for that purpose. The increase in the taxes results in the "excess levy" of taxes beyond the constitutional limit, so the bonds must be approved by a vote of the people in the jurisdiction issuing them. They require both an extraordinary plurality of votes and a specific minimum number of voters of validation. The positive votes must equal or exceed 60 percent of the total votes cast on the issue and the total number of voters must equal or exceed 40 percent of the total number of voters in the school district who cast ballots in their last general election.

Bonds are multi-year financial instruments, generally issued for 10 to 20 years. The total of outstanding bonds issued by the jurisdiction may not exceed five (5) percent of the assessed valuation of the property within that jurisdiction at the time of issuance.

The District currently has an assessed valuation of \$2,323,798,740. The bond limit is, therefore, \$116,189,937. The District currently has about \$52,115,000 debt, leaving capacity of about \$64,074,937.

## LEVIES

School Boards can submit levy requests to the voters of a district. These too are measures that will raise the property tax rate beyond the constitutional limits. Levy approval differs from the approval requirements for bonds. The minimum necessary plurality is still calculated to equal or exceed 60 percent of the total ballots cast. However, the minimum number of voters needing to cast ballots is expanded beyond the flat 40 percent of the total number of voters in the last general elections. Validation can also be achieved if the total of those voting in favor of the issue equals or exceeds 60 percent of the number who voted in the last election, regardless of the total number of ballots cast in the levy election. In other words, the levy election is ratified if the total number of "yes" votes equals or exceeds 24 percent of those who voted in the last general election.

The Secretary of State issues a schedule of approved election dates each year. The first time around, the School Board must place its proposed measures on one of those dates. If the measure fails at the first election, the Board can re-submit it to the voters after a

minimum period of 45 days and on any date they choose. If the measure fails for a second time during the calendar year (a double levy loss) it cannot be re-submitted again during the year.

Capital Levies differ from bonds in that they do not result in the issuance of a financial instrument and therefore, do not affect the "bonded indebtedness" of a school district. This method of financing is a straight increase in property tax rates to produce a voter approved dollar amount. The amount generated from the capital levy is then available to a district in the approved year. The actual levy rate itself is determined by dividing the number of dollars approved by the assessed valuation of the total school district at the time the taxes are set by the County Council.

While a typical period for capital levies in one (1) or two (2) years, they can be approved for up to a six- (6) year period at one election. The amounts to be collected are identified for each year separately and the tax rate set for each individual year. Like bond issues, capital levies must be used for the specific capital purpose(s) for which they were passed. They cannot be converted to a non-capital or operating purpose.

Operating Levies are used to supplement a district's educational program offerings. They support athletics, art, music, physical education and a multitude of other instructional and non-instructional programs not fully addressed by state apportionment for basic education. They can also support special categorical funded programs for handicapped, bilingual, early childhood, gifted education, and others. Funds can be transferred from operating levy sources to help pay for capital needs, although it is rarely done.

Operating levies are limited in size by the total of approved state apportionment and categorical funds (a calculation involving not only state funds but some federal pass-through funds as well). They are not to exceed twenty percent of the approved state total. In some cases, this limit will be modified to allow for a gradual reduction of levy support to the twenty- percent total when enrollment loss or other unusual circumstances lower the approved state support in an unexpected way. Operating levies can be approved for either one or two years at a single election.

#### STATE MATCHING FUNDS

The State of Washington has a Common School Construction Fund. The State Board of Education is responsible for administration of the funds and the establishment of matching ratios on an annual basis. The Office of the Superintendent of Public Instruction (OSPI), on behalf of the State Board of Education, has determined that White River School District 2006 matching ratio is 62.23 percent, for the expenses that are defined as matchable.

The base to which the percent is applied is the cost of construction, as determined by the AREA COST ALLOWANCE Index. The AREA COST ALLOWANCE Index is an index of construction costs that is used by the state to help define or limit their level of support. This particular construction cost index rarely matches the actual cost of school construction in districts across Washington State. Nevertheless, the AREA COST ALLOWANCE Index for school construction costs as of June 2006 is \$154.22 per square foot (less 7% state sales tax).

The formula for determining the amount of state matching support can be expressed as  $A \times B \times C = D$  where:

- A = eligible area (determined by OSPI's student square foot allowances)
- B = the AREA COST ALLOWANCE Index (in dollars per square foot)
- C = a school district's applicable matching rate
- D = the amount of state fiscal assistance to which a district will be entitled.

Qualification for state matching funds involves an application process. Districts may submit information for consideration by the State Board of Education, which meets once every two months during the year. Once approved, a district qualifies for matching funds in a sequence that recognizes the existing approvals of previous submittals. Failure of a school district to proceed with a project in a timely manner can result in loss of a district's "place in line".

Funds for the state match come from the Common School Construction Fund using revenues accruing predominantly from the sales of renewable resources, primarily timber, from the state school lands set aside by the Enabling Act of 1889. If these sources are insufficient to meet current need, the legislature can appropriate additional funds of the State Board of Education can establish a moratorium on certain projects (Chapter 180, Section 25-33 of the Washington Administrative Code).

Market demand for timber and wood products has been declining over the past decade, resulting in a substantial decrease in state matching revenues. Efforts in the State Legislature to supplement timber-generated revenues with general fund monies have been only partially successful. As noted in the WAC 180-27-057, in the event that state matching monies are not available to fund a specific school project, then school districts may proceed at their own financial risk. At such time state money does become available, reimbursement will be made to the district for the state's share of said school project.

#### MITIGATION/IMPACT FEES

According to RCW 82.02.050, the definition of a impact fee is "*. . . a payment of money imposed upon a development as a condition of development approval to pay for public facilities needed to serve new growth and development, and that is reasonably related to the new development that creates additional demand and need for public facilities that reasonably benefit the new development. 'Impact fee' does not include a reasonable permit of application fee.*"

Mitigation or Impact Fees can be calculated on the basis of "unhoused student need" or "the maintenance of a district's level of service" as related to new residential development. A determination of insufficient existing permanent and/or portable school space allows a district to seek imposition of mitigation or impact fees. The amounts to be charged are then calculated based on the costs for providing the space and the projected number of students in each residential unit. A district's School Board must first approve the application of the mitigation or

impact fees and, in turn, approval must then be granted by the other general government jurisdictions having responsibility within the district's boundaries (e.g. counties, cities, and towns). In the White River School District those general governmental jurisdictions include the City of Buckley, City of Bonney Lake, Town of South Prairie, the Town of Wilkeson, and the County of Pierce.

Furthermore, developers may contribute properties that will have value to a district. In such cases, the developer is entitled to credit for the actual cost of the provided property. This credit can reduce or eliminate the mitigation of impact fee that would be chargeable under the mitigation/impact calculation.

#### MISCELLANEOUS SOURCES

Other minor sources of funding include grants, bequests, proceeds from the sales of property and the like. They are usually a small part of the total financing package.

#### IMPACT FEES

The District collects impact fees for residences constructed in Pierce County in accordance with its adopted impact fee ordinance. The fee is capped at \$2,780 for single family residences and \$1,465 for multi-family residences.

#### SURPLUS FUNDS FROM EXISTING BONDS

The District currently has no surplus funds in its Capital Accounts Funds.

#### STATE MATCHING FUNDS

The District has not qualified for state matching funds for capital facilities.

TABLE 9: CONSTRUCTION FINANCE PLAN

<u>ITEM</u>	<u>EXPENSE</u>	<u>INCOME</u>
• Construction for Capacity	\$ 9,090,714	
• Site Acquisition	2,000,000	
• Construction of Support Facilities		
• Portables	150,000	
• Buses	255,750	
• Improvements to Existing Facilities	0	
• Program Changes	0	
• Funds Balance		0
• Voluntary Mitigation/Impact Fees		540,000
• Transfer from General Fund		0
• State Matching Funds		0
• Unfunded Balance		10,956,464
TOTAL	\$11,496,464	\$11,496,464

The current District unused bonding capacity is estimated to be \$64,074,937.

## VII. IMPACT FEE CALCULATION

WHITE RIVER SCHOOL DISTRICT  
 FEE CALCULATION PER PIERCE COUNTY FORMULA  
 SINGLE-FAMILY RESIDENCE  
 APRIL 23, 2007

PROJECTS: White River School District is planning to acquire additional property for an elementary school in anticipation of enrollment increases. WRSD intends to acquire the site partially through mitigation payments.

White River School District is planning an elementary school addition.

WRSD is planning to continue to provide additional portable classrooms at each school as required to house enrollment shifts.

WRSD is paying off bonds for WRHS through mitigation payments.

SITE ACQUISITION COST	SITE AREA	COST PER ACRE	STUDENTS	STUDENT FACTOR	COST
A1	12	150000	450	0.28	1,120
A2	24	120000	550	0.1	0
A3	60	120000	750	0.12	0
<b>TOTAL</b>					<b>1,120</b>

BUILDING ACQUISITION COST	COST	STUDENTS	STUDENT FACTOR	COST
B1	2,090,714	76	0.28	7,703
B2	0	550	0.1	0
B3	7,000,000	139	0.12	6,043
<b>TOTAL</b>				<b>13,746</b>

TEMPORARY BUILDING ACQUISITION COST	COST	STUDENTS	STUDENT FACTOR	COST
C1	150,000	48	0.28	875
C2	0	54	0.1	0
C3	0	54	0.12	0
<b>TOTAL</b>				<b>875</b>

STATE MATCH CREDIT	SPLSQ.FI	MATCH %	STUDENT FACTOR	CREDIT
D1	154.22	90	0.6223	0.28
D2	0	117	0.6223	0.1
D3	154.22	130	0.6223	0.12
<b>TOTAL</b>				<b>1,497</b>

TAX PAYMENT CREDIT 267,062  
 AVERAGE ASSESSED VALUE 4.50%  
 INTEREST RATE FOR BONDS 10  
 TERM (MAXIMUM 10) \$5,029.38  
 TAX RATE 0.00238  
 NET PRESENT VALUE OF TAX PAYMENTS

FACILITY CREDIT	FEE	50% FEE
0	9214	4607

WHITE RIVER SCHOOL DISTRICT  
 FEE CALCULATION PER PIERCE COUNTY FORMULA  
 MULTIFAMILY RESIDENCE

APRIL 23, 2006

PROJECTS: White River School District is planning to acquire additional property for an elementary school in anticipation of enrollment increases. WRSD intends to acquire the site partially through mitigation payments.

White River School District is planning an elementary school addition.

WRSD is planning to continue to provide additional portable classrooms at each school as required to house enrollment shifts.

SITE ACQUISITION COST				
SITE AREA	COST PER ACRE	STUDENTS	STUDENT FACTOR	COST
A1	150000	450	0.14	580
A2	120000	550	0.05	0
A3	120000	750	0.05	0
<b>A</b>				<b>580</b>

BUILDING ACQUISITION COST				
B1	B2	B3		
2,090,714	0	7,000,000	78	3,851
			550	0
			139	3,022
				<b>5,873</b>

TEMPORARY BUILDING ACQUISITION COST				
C1	C2	C3		
150,000	0	0	40	525
			50	0
			54	0
				<b>525</b>

STATE MATCH CREDIT				
COST INDEX	SPI SQ FT	MATCH %	STUDENT FACTOR	CREDIT
154.22	90	0.6223	0.14	0
0	117	0.6223	0.05	0
154.22	130	0.6223	0.06	749
				<b>749</b>

TAX PAYMENT CREDIT 279,501  
 AVERAGE ASSESSED VALUE 4.50%  
 INTEREST RATE FOR BONDS 10%  
 TERM (MAXIMUM 10) \$5,263.64 NET PRESENT VALUE OF TAX PAYMENTS  
 TAX RATE 0.00238

FACILITY CREDIT	
SEE	50% FEE
0	973
1,946	