

Key Points:

- School impact fees are only assessed on residential new construction.
- Purpose is to help mitigate the cost of facilities due to a growing student population. Growth helps pay for growth.
- Expenditure of fees collected can only solve issues caused by impact of future growth, not current restraints.
- Fees can be used for new construction, permanent additions, portable classrooms, property purchases, and other durable items needed as a result of growth (desks, playground additions, parking expansions, etc.).
- Fees cannot be used to cover costs associated with operations, staffing, utilities, maintenance, or repairs.
- Fee amount is determined using student generation rates, construction costs, and capacity needs of district based on predicted enrollment.

Determining Fee Amount Consistent with State Law:

- Formula-driven by analyzing previous 5 years student enrollment growth and cost factors associated with construction of permanent and temporary facilities.
- Four housing types are calculated: single-family 3 bedrooms or more (SF3+) and 2 bedrooms or less (SF2/less); Multi-family 2 bedrooms or more (MF2+) and 1 bedroom or less (MF1/less).
- Credits are applied to offset State School Construction Assistance (SCAP) funds and 10 years of projected future property taxes to be paid by the unit. The elected directors can also 'discount' the fee amounts to reduce negative impact on growth and development of communities served by the school district.
- Proposed fees within the district's 6-Year Capital Facilities Plan include collection amounts for two types of units- single-family 3 bedrooms or more (SF3+) and multi-family 2 bedrooms or more (MF2+). See Appendix C of 6-Year Capital Facilities Plan.

Lynden School District completed a 5-year (2019-2023) look back to determine Student Generation rates:

- 345 Single-Family with 3+ bedrooms generated 150 new students.
- 342 Multi-Family with 2+ bedrooms generated 139 new students.

<u>Lynden School District Considerations</u>		
Calculation with no discount	\$9,323	\$14,073
Calculation with 25% Discount	\$6,992	\$10,555
Calculation with 50% Discount	\$4,662	\$7,037

Following a series of board workshops and receiving of public input, a decision was made at the March 6, 2025 meeting of the Lynden School Board to set the requested amount at \$6,992 for both single-family with 3+ bedrooms and multi-family units with 2+ bedrooms. The target date to begin collection is January 2026.