



LYNDEN SCHOOL DISTRICT CAPITAL FACILITIES PLAN, SIX-YEAR

**LYNDEN SCHOOL DISTRICT NO. 504
CAPITAL FACILITIES PLAN
2024-2031**

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Board Adopted: March 6, 2025

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TABLE OF CONTENTS

| | | |
|--------------------|----------------------------------------------------------|----|
| Chapter 1. | Executive Summary | 2 |
| Chapter 2. | Enrollment Projections | 4 |
| Chapter 3. | Service Standards | 5 |
| Chapter 4. | Inventory of School District Facilities | 6 |
| Chapter 5. | Capacity Analysis | 9 |
| Chapter 6. | Capital Facilities Planning and Financing Plan | 10 |
| Chapter 7. | Impact Fees | 13 |
| Appendix A. | Enrollment Data | |
| Appendix B. | Student Generation Rates | |
| Appendix C. | School Impact Fees | |

1. Executive Summary

This Capital Facilities Plan (the "Plan") is the Lynden School District No. 504's (the District") principal facility planning document, in compliance with the requirements of Washington's Growth Management Act ("GMA"). It uses data available in September 2024.

The purpose of this Plan is to provide an inventory of current Lynden School District capital facilities, identify future school capital facility needs based upon projected student enrollment through the year 2031 and other relevant factors, and present the methods of financing improvement projects.

This plan is also designed, in conjunction with the Whatcom County Comprehensive Plan, to assist the County in fulfilling the requirements of the Growth Management Act (GMA). These include the public facility and service provisions of RCW 36.70A.020(12) and .110 and the capital facilities plan requirements of RCW 36.70A.070(3). The GMA's required components for a capital facilities plan are shown below:

- (a) An inventory of existing capital facilities owned by public entities, showing the locations and capacities of the capital facilities;
- (b) A forecast of the future needs for such capital facilities;
- (c) The proposed locations and capacities of expanded or new capital facilities;
- (d) At least a six-year plan that will finance such capital facilities within project funding capacities and clearly identifies sources of public money for such purposes; and
- (e) A requirement to reassess the land use element if probable funding falls short of meeting existing needs and to ensure that the land use element, capital facilities plan element, and financing plan with the capital facilities plan element are coordinated and consistent.

This Plan is not intended to be the sole plan for all the District's needs. The District also prepares interim long-range capital facilities plans. Such plans take into account longer and shorter time periods, other factors, and trends in the use of facilities, and other needs of the District, but are consistent with this Plan. Pursuant to the requirements of the GMA, this Plan and the fee schedule will be updated based on Whatcom County and the City of Lynden's update of their respective Comprehensive Plans and fee ordinances, or sooner as the District may deem appropriate.

Whatcom County has an adopted school impact fee code (WCC 20.75), but the requirements in that code would need to be met before impact fees could be collected. The City of Lynden does not currently have a school impact fee ordinance and would need to adopt an ordinance for it to collect school impact fees on behalf of the District. In addition, this updated Plan must be adopted by reference as a part of each jurisdiction's Comprehensive Plan.

The Lynden School District provides public education services for students in Lynden and to the surrounding part of the unincorporated area of Whatcom County, with the District's boundaries including 68.53 square miles. This Capital Facilities Plan provides an overview of the School District's existing facilities, future needs, planned improvements and financing methods.

The School District currently operates six schools in Lynden. Five schools are housed in District owned facilities and one school (Lynden Academy, a parent partnership program) is located in leased facilities. Additional programs such as Pre-School and Community Transitions (ages 18-22) are housed in District facilities. The District's current permanent capacity is 2,900 (plus 625 in portable facilities) with October 2023 enrollment at 2,975 (excluding Lynden Academy students). Enrollment is expected to increase to 3,322 by the 2030-2031 school year.

In 2015, the District's voters approved a \$64M bond measure to construct a new Lynden Middle School and a new Fisher Elementary School. In August 2024, the District presented to its voters a \$157.5 M bond to rebuild Lynden High School (with added capacity), build additions at Isom and Bernice Vossbeck Elementary Schools, and provide necessary maintenance and other improvements across all-district owned and leased facilities. The proposal was not approved. The District is currently in the planning stages for developing future bond proposals.

This Capital Facilities Plan analyzes the District's capability to serve projected student populations in the years to come. The results indicate that, with planned capital improvements, and the ability to utilize portables if necessary, the District will have sufficient classroom space to house the projected students in the District throughout the planning period.

2. Enrollment Projections

Enrollment projections are most accurate for the initial years of the forecast period. Moving further into the future, more assumptions about economic conditions and demographic trends in the area affect the projections. Since 2013, the District's enrollment has increased steadily with growth at approximately 20.72%, and across all grade levels. The global pandemic and resulting effects on the delivery of in-person education resulted in a decline in enrollment between 2019 and 2023. However, the District's enrollment is returning to 2019 levels and the District expects enrollment to stabilize and continue to grow. The District is also aware of a pending large development, known as "Pepin Creek", which could bring a significant number of new dwelling units in the District. The District is also monitoring local planning efforts for future residential development.

Student enrollment projections were developed using two methods. The District first reviewed the Office of Superintendent of Public Instruction (OSPI) cohort survival enrollment projections. This method uses historic patterns of student progression by grade level to measure the portion of students moving from one grade level up to the next higher cohort or grade. This ratio, or survival rate, is used in conjunction with an estimate of kindergarten enrollment as a base for enrollment projections. Because the cohort survival method does not fully incorporate in-migration, particularly from anticipated new development, these projections are considered highly conservative. In addition, the decline in October 2020 enrollment as a result of the pandemic skews the forward-looking trend analysis. See Appendix A.1.

The second forecast, a modified cohort survival analysis, was prepared by the District in March of 2023 as a part of the work of the Long-Term Planning Committee. These projections use recent trends, actual birth rates, and information about population growth (from the City of Lynden and Whatcom County) within the District's boundary area. See Appendix A.2. Using this methodology, the District anticipates growth at all grade levels over the six-year planning period.

Looking beyond the six-year planning period, the District expects continued growth in student population and capacity needs at all grade levels.

The District is using the modified cohort survival analysis for purposes of this Capital Facilities Plan. The District will closely monitor population growth and incorporate planned projects to meet actual student needs in future updates to this Plan.

3. Service Standards

The District's service standard is used to ascertain its overall capacity. The service standard identifies the program year, the class size, and programs of special need. The service standard outlined below reflects only those programs and educational opportunities provided to students which directly affect the capacity of the school buildings.

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

- Elementary schools house pre-Kindergarten through grade five.¹
- The middle school houses grades six through eight.
- The high school houses grades nine through twelve.

As a part of the Long-Term Planning Committee work in 2023, the District engaged in a comprehensive review of its facilities, identifying the actual use of each school for regular classroom instruction, special programs, and other non-instructional needs. In preparation for this Plan, the District reviewed and updated that information.

Service Standard for Elementary Students

- In general, size for grades K-5 classrooms are calculated using a 20-student average across each physical classroom space.
- Special Education for students with disabilities is generally provided in both regular classrooms and self-contained classrooms.
- Each elementary school has dedicated learning assistance classroom spaces.

Service Standard for Secondary Students

- In general, class sizes for grades 6-8 and 9-12 are calculated using a 20-student average across each physical classroom space.
- Special Education for students with disabilities is generally provided in regular, specialized, and highly specialized classrooms.
- The middle school and high school have spaces dedicated for programs such as woodshop, music instruction, art, and ag, computer, business, and health sciences.

Other Educational Service Delivery

The District operates a Community Transitions program, housed at the Main Street Campus, serving approximately 4-8 students annually. The District also offers a preschool program at the Main Street Campus, serving approximately 70-80 students annually.

¹ Elementary schools also provide for transitional kindergarten instruction.

4. Inventory of School District Capital Facilities

The Lynden School District owns and maintains three elementary schools, a middle school and a high school. Information regarding these existing schools and other District facilities is provided below.

| District Schools | Location | Square Feet | Permanent Capacity | Teaching Stations * | Portable Classrooms in Use | Portable Capacity ** |
|---------------------|---------------------|-------------|--------------------|---------------------|----------------------------|----------------------|
| Isom Elementary | 8461 Benson Rd. | 51,810 | 440 | 22 | 8 | 160 |
| Vossbeck Elementary | 1301 Bridgeview Dr. | 58,145 | 440 | 22 | 8 | 160 |
| Fisher Elementary | 501 North 14th Str. | 72,078 | 540 | 27 | 0 | 0 |
| Lynden Middle | 8750 Line Rd. | 124,093 | 840 | 42 | 0 | 0 |
| Lynden High | 1201 Bradley Rd. | 121,628 | 740 | 37 | 9 | 180 |

* Available for regular capacity; additional teaching stations may exist but are used exclusively for special programs.

** The Districts uses portable classrooms as a temporary solution to support school capacity until the time that a new addition or new school is constructed. The use and need for portables will be balanced against program needs.

The District also operates the Lynden Academy (K-12 enrollment of approximately 400 students), which is a parent partnership program working with families as part of the state's Alternative Learning Experience program. Lynden Academy utilizes leased space at 1986 E Main Street. Community Transitions is a program for students aged 18-22 who are working to develop independent living skills and is operated at the District's Main Street Campus facility at 516 Main Street in Lynden. The District's preschool program is also operated at the Main Street Campus facility. The District's transportation department is housed on the same property as Fisher Elementary School.

The District currently has no undeveloped parcels. There are ten acres available on the Lynden Middle School Site that potentially could be used for an additional school site.

The District's facilities do not currently contain green infrastructure.

The District is not currently leasing any property other than the Lynden Academy site.



Isom Elementary School

The Isom Elementary School was built in 1989. This school, located on a 12.41-acre site at 8461 Benson Rd. in Lynden, serves pre-kindergarten through 5th grade.



Fisher Elementary School

The Fisher Elementary School was built in 2017. This school, located on a 14.05-acre site at 501 North 14th Street in Lynden, serves pre-kindergarten through 5th grade. The LSD Transportation Department is also located on this site.



Bernice Vossbeck Elementary School

The Bernice Vossbeck Elementary School was built in 1997. This school, located on a 9.06-acre site at 1301 Bridgeview Drive in Lynden, serves pre-kindergarten through 5th grade.



Lynden Middle School

Lynden Middle School was built in 2018 and serves student in 6th through 8th grades. The school is located on a 30 acre site on the Line Road.



Lynden High School

Lynden High School was built in 1980, with additions constructed in 1993 and 2002. This school, located on a 37.3-acre site at 1201 Bradley Road in Lynden, serves 9th through 12th grades.



Lynden Academy

Lynden Academy operates in leased space at 1986 E. Main Street. The program serves students K-12 and is described as a Parent Partnership Program which is a combination of home schooling and school-based learning.

5. CAPACITY ANALYSIS

The table below shows the District's classroom capacity forecast based on the District's enrollment forecast, current service standard, current inventory and capacity, and future planned classroom space. Importantly, this table does not show portable adjustments that may be made to meet capacity needs.

| ELEMENTARY SCHOOL FACILITIES | Actual FTE Oct. 2023 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|----------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Permanent Capacity | 1,420 | 1,420 | 1,420 | 1,420 | 1,420 | 1,660 | 1,660 | 1,660 |
| Capacity Additions | | | | | 240 | | | |
| Total Permanent Capacity | 1,420 | 1,420 | 1,420 | 1,420 | 1,660 | 1,660 | 1,660 | 1,660 |
| Projected FTE Enrollment | 1,379 | 1,418 | 1,449 | 1,489 | 1,514 | 1,539 | 1,569 | 1,589 |
| Permanent Capacity Surplus / (Deficit) | 41 | 2 | (29) | (69) | 146 | 121 | 91 | 71 |

*Classroom additions at Isom and Vossbeck Elementary Schools

| MIDDLE SCHOOL FACILITIES | Actual FTE Oct. 2023 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|----------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Permanent Capacity | 840 | 840 | 840 | 840 | 840 | 840 | 840 | 840 |
| Capacity Additions | | | | | | | | |
| Total Permanent Capacity | 840 | 840 | 840 | 840 | 840 | 840 | 840 | 840 |
| Projected Enrollment | 713 | 704 | 719 | 694 | 703 | 719 | 740 | 757 |
| Permanent Capacity Surplus / (Deficit) | 127 | 136 | 121 | 146 | 137 | 121 | 100 | 83 |

| HIGH SCHOOL FACILITIES | Actual FTE Oct. 2023 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|----------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Permanent Capacity | 740 | 740 | 740 | 740 | 740 | 740 | 1,200 | 1,200 |
| Capacity Additions | | | | | | 460 | | |
| Total Permanent Capacity | 740 | 740 | 740 | 740 | 740 | 1,200 | 1,200 | 1,200 |
| Projected Enrollment | 878 | 896 | 917 | 960 | 980 | 975 | 979 | 976 |
| Permanent Capacity Surplus / (Deficit) | (138) | (156) | (177) | (220) | (240) | 225 | 221 | 224 |

Lynden High School will be rebuilt with expanded capacity

See Section 6 for details related to planned classroom space.

6. CAPITAL FACILITIES PLANNING AND FINANCING PLAN

In April 2015, the voters of the District approved a \$48 million bond measure to finance a number of improvement projects to increase classroom space and improve the function of the schools. A new Lynden Middle School and new Fisher Elementary School were constructed with these funds.

The District in August 2024 proposed to the voters a \$157.5 M bond to rebuild Lynden High School (with added capacity), build additions at Isom and Bernice Vossbeck Elementary Schools, and provide necessary maintenance and other improvements across all-district owned and leased facilities. The LHS rebuild would increase capacity to 1200 student seats, renovate the existing gymnasium, and rebuild the school to better accommodate the teaching/learning program, school security, and core facilities and systems. The Isom and Vossbeck projects would add classroom capacity to increase overall capacity at each school by 120 students, address building systems, improve playgrounds and parking areas, and address core facility needs. While that bond proposal failed to reach the required 60% majority, the District is reviewing next steps with regard to that bond proposal given that the identified needs remain current.

The District also may add/relocate portables at various sites.

Funding Sources:

- *General Obligation Bonds and Capital Levies*

Bonds are typically used to fund construction of new schools while bonds and capital levies are used to complete other capital improvement projects. Bonds require a 60% voter approval while levies require 50% to be approved.

- *State School Construction Assistance*

State School Construction Assistance funds come from the Common School Construction Fund and are administered by the Office of the Superintendent of Public Instruction (OSPI). The State deposits revenue from the sale of renewable resources from State school lands set aside by the Enabling Act of 1889 into the Common School Account. If these sources are insufficient to meet needs, the Legislature can appropriate General Obligation Bond funds or OSPI can prioritize projects for funding. School districts may qualify for State School Construction Assistance Program (SCAP) funds for specific capital projects based on a prioritization system. The District is eligible for State School Construction Assistance Program (SCAP) funds for certain projects at the 59.01% funding percentage level. The current Construction Cost Allowance, the maximum cost/square foot recognized for SCAP funding, is set in the legislature in the biennial budget and currently is \$375.00/eligible square foot. The District anticipates being eligible for SCAP funds for the High School rebuild project planned in this CFP.

- *Impact Fees*

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

The Six-Year Financing Plan shown in Table 1 demonstrates how the District intends to fund new construction and improvements to school facilities for the years 2024-2031. Where applicable, potential financing components include a bond or capital levy, impact fees, and State School Construction Assistance Program funds. Projects and portions of projects which remedy existing deficiencies are not appropriate for impact fee funding. Thus, impact fees will not be used to finance projects or portions of projects which do not add capacity or which remedy existing deficiencies.

The District will continually monitor enrollment increases, community growth and development to ensure that adequate classroom space is planned for and provided for the students of the District.

Table 1
Capital Facilities Financing Plan

Improvements Adding Permanent Capacity (Costs in Millions)

| Project | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | 30-31 | Total Cost | Bonds/Levy/ Other Local | State Funds | Impact Fees |
|-----------------------------------------|-------|-------|-------|-------|-------|-------|-------|------------|----------------------------|-------------|-------------|
| Elementary School | | | | | | | | | | | |
| Isom Elementary Addition | | | X | X | X | | | \$6.37 | X | X | X |
| Vossbeck Elementary | | | X | X | X | | | \$6.37 | X | X | X |
| Middle School | | | | | | | | | | | |
| | | | | | | | | | | | |
| High School | | | | | | | | | | | |
| Lynden HS Rebuild (with added capacity) | | | X | X | X | X | | \$168.3 | X | X | X |
| Portables (all grade levels) | | | | | | | | TBD | | | X |
| | | | | | | | | | | | |
| Site Acquisition | | | | | | | | | | | |

Improvements Not Adding Capacity (Costs in Millions)

| Project | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | 30-31 | Total Cost | Bonds/Levy/ Other Local | State Funds | Impact Fees |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|------------|----------------------------|-------------|-------------|
| Elementary | | | | | | | | | | | |
| Isom - Noncapacity Costs | | | X | X | X | | | \$7.13 | X | X | |
| Vossbeck – Noncapacity Costs | | | X | X | X | | | \$0.91 | X | X | |
| Middle School | | | | | | | | | | | |
| | | | | | | | | | | | |
| High School | | | | | | | | | | | |
| | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | |
| HVAC Improvements (various schools) | | | X | X | X | X | | \$8.15 | X | | |
| | | | | | | | | | | | |

7. IMPACT FEES

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

Impact fees are calculated consistent with State law in order to determine the District's cost per dwelling unit to, as applicable, purchase land for school sites, make site improvements, construct schools, and purchase/install relocatable facilities that add interim capacity needed to serve new development.

- The Site Acquisition Cost, School Construction Cost, and Temporary/Portable Facility Cost factors are based on planned or actual costs of growth-related school capacity (required on-site/off-site improvements). Costs vary with each site and each facility. See Table 1, Finance Plan. The "Permanent Facility Square Footage" is used in combination with the "Temporary Facility Square Footage" to apportion the impact fee amounts between permanent and temporary capacity figures. A student factor (or student generation rate) is used to identify the average cost per dwelling unit by measuring the average number of students generated by each housing type. A description of the student factor methodology is contained in Appendix B.
- Where applicable, credits are applied in the formula to account for State School Construction Assistance funds to be reimbursed to the District and projected future property taxes to be paid by the dwelling unit. The tax credit uses the 20-year general obligation bond rate from the Bond Buyer index, the District's current levy rate for bonds, and average assessed value of all residential dwelling units in the District (provided by Whatcom County) by dwelling unit type to determine the corresponding tax credit.

The costs of projects that do not add capacity are not included in the impact fee calculations. Furthermore, impact fees will not be used to address existing deficiencies.

The District's impact fees are based on the costs of new elementary and high school capacity. School impact fees will be used to offset that portion of the cost to construct new school capacity that is related to new growth, with the majority of the facility being funded by state and local funds.

School Impact Fee Schedule (See Appendix C)

| | |
|-----------------------------------------------------------------|---------|
| Impact fee per single-family dwelling unit (3 bedrooms or more) | \$6,992 |
| Impact fee per single-family dwelling unit (2 bedrooms or less) | \$0 |
| Impact fee per multi-family dwelling unit (2 bedrooms or more) | \$6,992 |
| Impact fee per multi-family dwelling unit (1 bedroom or less) | \$0 |

APPENDIX A.1 – OSPI Cohort Survival Projections

| Grade | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | Survival %age | 2024 Projected | 2025 Projected | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| K | 260 | 288 | 210 | 228 | 300 | 242 | | 251 | 250 | 249 | 248 | 247 | 246 |
| Grade 1 | 258 | 266 | 238 | 227 | 243 | 243 | 96.11 | 233 | 241 | 240 | 239 | 238 | 237 |
| Grade 2 | 269 | 261 | 251 | 236 | 226 | 246 | 99.09 | 241 | 231 | 239 | 238 | 237 | 236 |
| Grade 3 | 266 | 267 | 228 | 249 | 247 | 238 | 99.15 | 244 | 239 | 229 | 237 | 236 | 235 |
| Grade 4 | 248 | 264 | 237 | 243 | 250 | 252 | 99.39 | 237 | 243 | 238 | 228 | 236 | 235 |
| Grade 5 | 249 | 248 | 243 | 235 | 251 | 246 | 98.57 | 248 | 234 | 240 | 235 | 225 | 233 |
| Grade 6 | 234 | 253 | 225 | 254 | 234 | 270 | 100.79 | 248 | 250 | 236 | 242 | 237 | 227 |
| Grade 7 | 268 | 236 | 247 | 218 | 251 | 238 | 99.17 | 268 | 246 | 248 | 234 | 240 | 235 |
| Grade 8 | 229 | 279 | 225 | 247 | 232 | 265 | 102.28 | 243 | 274 | 252 | 254 | 239 | 245 |
| Grade 9 | 268 | 263 | 284 | 232 | 257 | 256 | 106.82 | 283 | 260 | 293 | 269 | 271 | 255 |
| Grade 10 | 241 | 265 | 254 | 285 | 234 | 256 | 99.25 | 254 | 281 | 258 | 291 | 267 | 269 |
| Grade 11 | 177 | 212 | 219 | 228 | 260 | 213 | 88.52 | 227 | 225 | 249 | 228 | 258 | 236 |
| Grade 12 | 189 | 165 | 187 | 210 | 214 | 224 | 91.46 | 195 | 208 | 206 | 228 | 209 | 236 |
| Total | 3,156 | 3,267 | 3,048 | 3,092 | 3,199 | 3,189 | | 3,172 | 3,182 | 3,177 | 3,171 | 3,140 | 3,125 |

Source: OSPI Form 1049 (printed April 2024)

Lynden SD

APPENDIX A.2 – District Modified Cohort Survival Projections

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2035-36 | 2041-42 | 2044-45 |
|-------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Transitional K | 0 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 |
| Kindergarten | 234 | 222 | 227 | 230 | 233 | 236 | 239 | 242 | 245 | 260 | 278 | 287 |
| 1 | 230 | 228 | 222 | 235 | 238 | 241 | 245 | 248 | 251 | 266 | 285 | 294 |
| 2 | 214 | 233 | 228 | 227 | 240 | 244 | 247 | 250 | 253 | 269 | 288 | 298 |
| 3 | 229 | 218 | 233 | 236 | 235 | 249 | 252 | 255 | 258 | 275 | 294 | 304 |
| 4 | 242 | 228 | 218 | 237 | 240 | 238 | 253 | 256 | 259 | 276 | 296 | 306 |
| 5 | 239 | 235 | 228 | 222 | 241 | 244 | 243 | 257 | 260 | 277 | 297 | 308 |
| 6 | 217 | 251 | 235 | 232 | 225 | 245 | 248 | 247 | 261 | 278 | 299 | 309 |
| 7 | 237 | 218 | 251 | 236 | 232 | 226 | 245 | 248 | 247 | 275 | 296 | 306 |
| 8 | 212 | 238 | 218 | 252 | 236 | 233 | 226 | 246 | 249 | 272 | 293 | 304 |
| 9 | 233 | 240 | 265 | 243 | 280 | 263 | 259 | 252 | 274 | 300 | 323 | 334 |
| 10 | 212 | 234 | 240 | 265 | 243 | 280 | 263 | 259 | 252 | 296 | 319 | 330 |
| 11 | 228 | 198 | 213 | 218 | 241 | 221 | 254 | 239 | 235 | 265 | 286 | 297 |
| 12 | 191 | 206 | 178 | 191 | 196 | 217 | 199 | 229 | 215 | 225 | 254 | 264 |
| Total Enrollment (Excl LA) | 2,918 | 3,011 | 3,018 | 3,085 | 3,143 | 3,197 | 3,233 | 3,289 | 3,321 | 3,597 | 3,871 | 4,003 |
| Lynden Academy | 405 | 396 | 390 | 390 | 390 | 390 | 390 | 390 | 390 | 390 | 390 | 390 |
| Total Enrollment (Incl LA) | 3,323 | 3,407 | 3,408 | 3,475 | 3,533 | 3,587 | 3,623 | 3,679 | 3,711 | 3,987 | 4,261 | 4,393 |

APPENDIX B – Student Generation Rates



MEMORANDUM

To: Ben Thomas
Lynden School District
516 Main Street
Lynden, WA 98264

From: Alex Brasch
Senior Population Geographer

Date: September 23, 2024

Project No.: F2146.01.003

Re: 2024 Student Generation Rates—Lynden School District

At the request of Lynden School District (District), FLO Analytics (FLO) estimated student generation rates (SGRs) for residential housing units built in the district boundary between 2019 and 2023. The SGRs are the number of District K–12 students (September 2024 headcount) residing in new single-family (SF) and multifamily (MF) housing units divided by the number of those housing units by type. This memo details the methodology FLO used to calculate the SGRs and presents the findings by grade group and housing type.

Methods

As described by Whatcom County code [Chapter 20.75 School Facility Impact Fees](#), the County operates a school impact fee program authorized by Chapter 82.02 RCW and the Washington State Growth Management Act Chapter 36.70A RCW. As stated in Section 20.75.080, “the calculation of school impact fees shall be based upon the school district’s capital facilities plan, as approved by the county council and adopted by reference into the capital facilities element of the Whatcom County Comprehensive Plan.”

A key component of impact fees are SGRs, which are the number of students by grade group residing in housing constructed within a set period of time, divided by the number of those housing units by type. SGR calculations are based on housing information and student residences. FLO obtained and processed the necessary housing data from the Whatcom County Assessor’s Office and Planning & Development Services, including parcel/tax lot boundaries with essential attributes—housing type, number of housing units, and year built. Housing units constructed in the most recent five-year period (2019–2023) were analyzed, excluding 2024 because those housing units may not have been completed and occupied by September 2024. To link the housing information to students, the District provided FLO with September 2024 headcount enrollment, which FLO geocoded to represent student residences. The student residences were then spatially matched to residential housing units that were built in the district boundary between 2019 and 2023.

With this combination of information, SGRs were calculated by dividing the number of students per grade group (i.e., K–5, 6–8, 9–12) by the total number of housing units categorized as SF and MF housing. As stated in Section 20.75.080 of Whatcom County code, “duplexes shall be treated as multifamily dwellings”; therefore, triplexes and fourplexes were also categorized as MF housing. Whatcom County property use codes identify SF housing by the number of bedrooms; however, the

housing inventory does not include bedroom counts for MF. Therefore, SGRs were calculated for SF units with three or more bedrooms and SF units with two or fewer bedrooms, while the MF SGR includes all MF housing units and does not differentiate by bedroom count.

Results

Table 1 includes the number of housing units and SGRs for SF (overall), SF three or more bedrooms, SF two or fewer bedrooms, and MF housing types, as well as the number of students by grade group that have addresses matching the housing units. Of the 3,235 students residing within the district, 151 live in the 356 SF units that were built between 2019 and 2023. Of those, 150 live in the 345 SF units with three or more bedrooms and one lives in the 11 SF units with two or fewer bedrooms. A total of 139 District students live in the 342 MF units built in the same period. On average, each unit yields the following number of K–12 students:

- 0.424 per SF unit (overall)
- 0.435 per SF unit with three or more bedrooms
- 0.091 per SF unit with two or fewer bedrooms
- 0.406 per MF unit

Table 1: K–12 Students by Grade Group per Housing Unit Built 2019–2023

| Housing Type | Housing Units | Students | | | | SGRs | | | |
|----------------------------|---------------|----------|-----|------|------|-------|-------|-------|-------|
| | | K–5 | 6–8 | 9–12 | K–12 | K–5 | 6–8 | 9–12 | K–12 |
| Single-family | 356 | 82 | 29 | 40 | 151 | 0.230 | 0.081 | 0.112 | 0.424 |
| <= 2 Bedrooms | 11 | 1 | 0 | 0 | 1 | 0.091 | 0.000 | 0.000 | 0.091 |
| >= 3 Bedrooms | 345 | 81 | 29 | 40 | 150 | 0.235 | 0.084 | 0.116 | 0.435 |
| Multifamily ^(a) | 342 | 67 | 32 | 40 | 139 | 0.196 | 0.094 | 0.117 | 0.406 |

Notes

Housing units built in 2024 are excluded, because they may not have been completed and occupied by September 2024. Indentation signifies the nesting of variables (e.g., SF units with two or fewer bedrooms are a subset of all SF housing).

(a) Duplexes, triplexes, and fourplexes categorized as MF housing.

Sources

Lynden School District September 2024 headcount enrollment; Whatcom County parcels and 2019–2023 housing inventory.

APPENDIX C – School Impact Fees

| SCHOOL IMPACT FEE CALCULATIONS | | | | | | | | | |
|---------------------------------------------------------------------------------------------|---------------------------------|----------------|----------|------------|---------------|-------------|-------------|-------------|-------------|
| DISTRICT | Lynden School District | | | | | | | | |
| YEAR | 2024 | | | | | | | | |
| | | | | | | | | | |
| School Site Acquisition Cost: | | | | | | | | | |
| ((AcresxCost per Acre)/Facility Capacity)xStudent Generation Factor | | | | | | | | | |
| | Facility | Cost/ | Facility | Student | Student | Student | | | |
| | Acreage | Acre | Capacity | Factor | Factor | Factor | Cost/ | Cost/ | Cost/ |
| | | | | SFR 3+ | SFR 2/less | MFR | SFR 3+ | SFR 2/less | MFR (2+) |
| Elementary | 15.00 | \$ - | 200 | 0.235 | 0.091 | 0.196 | \$0 | \$0 | \$0 |
| Middle | 20.00 | \$ - | 840 | 0.084 | 0.000 | 0.094 | \$0 | \$0 | \$0 |
| High | 40.00 | \$ - | 1,200 | 0.116 | 0.000 | 0.117 | \$0 | \$0 | \$0 |
| | | | | | | TOTAL | \$0 | \$0 | \$0 |
| School Construction Cost: | | | | | | | | | |
| ((Facility Cost/Facility Capacity)xStudent Generation Factor)x(permanent/Total Sq Ft) | | | | | | | | | |
| | %Perm/ | Facility | Facility | Student | Student | Student | | | |
| | Total Sq.Ft. | Cost | Capacity | Factor | Factor | Factor | Cost/ | Cost/ | Cost/ |
| | | | | SFR 3+ | SFR 2/less | MFR | SFR 3+ | SFR 2/less | MFR (2+) |
| Elementary | 98.11% | \$ 12,740,000 | 240 | 0.235 | 0.091 | 0.196 | \$12,239 | \$4,739 | \$10,208 |
| Middle | 98.11% | \$ - | 840 | 0.084 | 0.000 | 0.094 | \$0 | \$0 | \$0 |
| High | 98.11% | \$ 168,300,000 | 1200 | 0.116 | 0.000 | 0.117 | \$15,962 | \$0 | \$16,099 |
| | | | | | | TOTAL | \$28,200 | \$4,739 | \$26,307 |
| Temporary Facility Cost: | | | | | | | | | |
| ((Facility Cost/Facility Capacity)xStudent Generation Factor)x(Temporary/Total Square Feet) | | | | | | | | | |
| | %Temp/ | Facility | Facility | Student | Student | Student | Cost/ | Cost/ | Cost/ |
| | Total Sq.Ft. | Cost | Size | Factor | Factor | Factor | SFR 3+ | SFR 2/less | MFR (2+) |
| | | | | SFR 3+ | SFR 2/less | MFR | | | |
| Elementary | 1.89% | \$ - | 20 | 0.235 | 0.091 | 0.196 | \$0 | \$0 | \$0 |
| Middle | 1.89% | \$ - | 20 | 0.084 | 0.000 | 0.094 | \$0 | \$0 | \$0 |
| High | 1.89% | \$ - | 20 | 0.116 | 0.000 | 0.117 | \$0 | \$0 | \$0 |
| | | | | | TOTAL | | \$0 | \$0 | \$0 |
| State School Construction Funding Assistance Credit: | | | | | | | | | |
| CCA X SPI Square Footage X District Funding Assistance % X Student Factor | | | | | | | | | |
| | CCA | SPI | Funding | Student | Student | Student | | | |
| | | Footage | Asst % | Factor | Factor | Factor | Cost/ | Cost/ | Cost/ |
| | | | | SFR 3+ | SFR 2/less | MFR | SFR 3+ | SFR 2/less | MFR (2+) |
| Elementary | \$ 375.00 | 90 | 64.59% | 0.235 | 0.091 | 0.196 | \$5,123 | \$1,984 | \$4,273 |
| Middle | \$ 375.00 | 108 | 0.00% | 0.084 | 0.000 | 0.094 | \$0 | \$0 | \$0 |
| High | \$ 375.00 | 130 | 64.59% | 0.116 | 0.000 | 0.117 | \$3,653 | \$0 | \$3,684 |
| | | | | | TOTAL | | \$8,775 | \$1,984 | \$7,957 |
| Tax Payment Credit: | | | | | | | SFR 3+ | SF 2/less | MFR (2+) |
| Average Assessed Value | | | | | | | \$629,303 | \$486,023 | \$266,448 |
| Capital Bond Interest Rate | | | | | | | 3.83% | 3.83% | 3.83% |
| Net Present Value of Average Dwelling | | | | | | | \$5,147,682 | \$3,975,656 | \$2,179,538 |
| Years Amortized | | | | | | | 10 | 10 | 10 |
| Property Tax Levy Rate | | | | | | | \$1.96 | \$1.96 | \$1.96 |
| | Present Value of Revenue Stream | | | | | | \$10,102 | \$7,802 | \$4,277 |
| | Fee Summary: | | | Single | Single | Multi- | | | |
| | | | | Family 3+ | Family 2/less | Family (2+) | | | |
| | Site Acquisition Costs | | | \$0 | \$0 | \$0 | | | |
| | Permanent Facility Cost | | | \$28,200 | \$4,739 | \$26,307 | | | |
| | Temporary Facility Cost | | | \$0 | \$0 | \$0 | | | |
| | State SCFA Credit | | | (\$8,775) | (\$1,984) | (\$7,957) | | | |
| | Tax Payment Credit | | | (\$10,102) | (\$7,802) | (\$4,277) | | | |
| | | | | | | | | | |
| | FEE (AS CALCULATED) | | | \$9,323 | (\$5,046) | \$14,073 | | | |
| | | | | | | | | | |
| | Fee (AS DISCOUNTED) | | | \$6,992 | \$0 | \$6,992 | | | |