

## Appendix A: Single Family Residence Impact Fee Calculation

### Site Aquisition Cost Per Residence

Formula: ((Acres x Cost per Acre) / Facility Size) x Student Factor

	Site Size	Cost / Acre	Facility Size	Student Factor	
Elementary	15	\$0	n/a	0.3820	\$0.00
Middle	25	\$0	n/a	0.1710	\$0.00
High	40	\$0	n/a	0.1660	\$0.00
A----->					\$0.00

### Permanent Facility Construction Cost Per Residence

Formula: ((Facility Cost / Facility Capacity) x Student Factor) x (Permanent/Total Footage Ratio)

	Facility Cost	Facility Capacity	Student Factor	Footage Ratio	
Elementary	\$65,500,000	650	0.3820	0.8503	\$32,731.32
Middle	\$0	0	0.1710	0.9013	\$0.00
High	\$178,900,000	2,330	0.1660	1.0000	\$12,745.67
B----->					\$45,476.99

### Temporary Facilities Cost Per Residence

Formula: ((Facility Cost / Facility Capacity) x Student Factor) x (Temporary/Total Footage Ratio)

	Facility Cost	Facility Capacity	Student Factor	Footage Ratio	
Elementary	\$315,000	20	0.3820	0.1497	\$900.67
Middle	\$0	27	0.1710	0.0987	\$0.00
High	\$0	28	0.1660	0.0000	\$0.00
C----->					\$900.67

### State Match Credit Per Residence (if applicable)

Formula: Current Construction Cost Allocation x SPI Footage x District Match x Student Factor

	CCCA	SPI Footage	District Match	Student Factor	
Elementary	\$246.83	90	8.00%	0.3820	\$678.88
Middle	\$246.83	117	n/a	0.1710	n/a
High	\$246.83	130	10.25%	0.1660	\$545.98
D----->					\$1,224.86

### Tax Credit Per Residence

Average Residential Assessed Value	\$701,791
Current Debt Service Tax Rate	\$2.0700
Annual Tax Payment	\$1,452.71
Bond Buyer Index Annual Interest Rate	2.45%
Discount Period (Years Amortized)	10
TC----->	\$12,747.10

### Fee Per Residence Recap:

Site Acquisition Cost	\$0.00
Permanent Facility Cost	\$45,476.99
Temporary Facility Cost	\$900.67
Subtotal	\$46,377.66
State Match Credit	(\$1,224.86)
Tax Payment Credit	(\$12,747.10)
Subtotal	\$32,405.70
50% Local Share	(\$16,202.85)
Impact Fee, net of Local Share	\$16,202.85

## Appendix A: Multi-Family Residence Impact Fee Calculation

### Site Aquisition Cost Per Residence

Formula: ((Acres x Cost per Acre) / Facility Size) x Student Factor

	Site Size	Cost / Acre	Facility Size	Student Factor	
Elementary	15	\$0	n/a	0.1540	\$0.00
Middle	25	\$0	n/a	0.0710	\$0.00
High	40	\$0	n/a	0.0810	\$0.00
A----->					\$0.00

### Permanent Facility Construction Cost Per Residence

Formula: ((Facility Cost / Facility Capacity) x Student Factor) x (Permanent/Total Footage Ratio)

	Facility Cost	Facility Capacity	Student Factor	Footage Ratio	
Elementary	\$65,500,000	650	0.1540	0.8503	\$13,194.65
Middle	\$0	0	0.0710	0.9013	\$0.00
High	\$178,900,000	2,330	0.0810	1.0000	\$6,219.27
B----->					\$19,413.92

### Temporary Facilities Cost Per Residence

Formula: ((Facility Cost / Facility Capacity) x Student Factor) x (Temporary/Total Footage Ratio)

	Facility Cost	Facility Capacity	Student Factor	Footage Ratio	
Elementary	\$315,000	20	0.1540	0.1497	\$363.10
Middle	\$0	27	0.0710	0.0987	\$0.00
High	\$0	28	0.0810	0.0000	\$0.00
C----->					\$363.10

### State Match Credit Per Residence (if applicable)

Formula: Current Construction Cost Allocation x SPI Footage x District Match x Student Factor

	CCCA	SPI Footage	District Match %	Student Factor	
Elementary	\$246.83	90	8.00%	0.1540	\$273.69
Middle	\$246.83	117	n/a	0.0710	n/a
High	\$246.83	130	10.25%	0.0810	\$266.41
D----->					\$540.09

### Tax Credit Per Residence

Average Residential Assessed Value	\$449,724	
Current Debt Service Tax Rate	<u>\$2.0700</u>	
Annual Tax Payment	\$930.93	
Bond Buyer Index Annual Interest Rate	2.45%	
Discount Period (Years Amortized)	10	
	TC----->	\$8,168.64

### Fee Per Residence Recap:

Site Acquisition Cost	\$0.00
Permanent Facility Cost	\$19,413.92
Temporary Facility Cost	\$363.10
Subtotal	\$19,777.02
State Match Credit	(\$540.09)
Tax Payment Credit	(\$8,168.64)
Subtotal	\$11,068.29
50% Local Share	(\$5,534.14)
<b>Impact Fee, net of Local Share</b>	<b>\$5,534.14</b>