

2023 CAPITAL FACILITIES PLAN

Issaquah School District No. 411 Issaquah, Washington

Adopted: June 22, 2023
Resolution No: 1203

The Issaquah School District No. 411 hereby provides this Capital Facilities Plan documenting present and future school facility requirements of the District. The plan contains all elements required by the Growth Management Act and King County Council Ordinance 21-A.

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EXECUTIVE SUMMARY

This Six-Year Capital Facilities Plan (the "Plan") has been prepared by the Issaquah School District (the "District") as the District's primary facility planning document, in compliance with the requirements of Washington's Growth Management Act and King County Council Code Title 21A. This Plan was prepared using data available in April 2023.

This Plan is an update of prior long-term Capital Facilities Plans adopted by the Issaquah School District. However, this Plan is not intended to be the sole Plan for all of the District's needs. The District may prepare interim and periodic Long Range Capital Facilities Plans consistent with board policies, taking into account a longer or a shorter time period, other factors and trends in the use of facilities, and other needs of the District as may be required. Any such plan or plans will be consistent with this Six-Year Capital Facilities Plan.

In June 1992, the District first submitted a request to King County to impose and to collect school impact fees on new developments in unincorporated King County. On November 16, 1992, the King County Council first adopted the District's Plan and a fee implementing ordinance. This Plan is the annual update of the Six-Year Plan.

King County and the cities of Issaquah, Renton, Bellevue, Newcastle and Sammamish collect impact fees on behalf of the District. Most of these jurisdictions provide exemptions from impact fees for senior housing and certain low-income housing.

Pursuant to the requirements of the Growth Management Act, this Plan will be updated on an annual basis, and any charges in the fee schedule(s) adjusted accordingly.

STANDARD OF SERVICE

School facility and student capacity needs are dictated by the types and amounts of space required to accommodate the District's adopted educational program. The educational program standards which typically drive facility space needs include grade configuration, optimal facility size, class size, educational program offerings, as well as classroom utilization and scheduling requirements and use of re-locatable classroom facilities (portables).

Different class sizes are used depending on the grade level or programs offered such as special education or the gifted program. With the passage of Initiative 728 in November 2000, the Issaquah School Board established new class size standards for elementary grades K-5. The Board and District Administration will continue to keep class sizes near the levels provided by I-728; this will be done via local levy funds. There is also legislation that requires the State to fund Full-Day Kindergarten by 2018. The District provided Full-Day Kindergarten beginning in the 2016-2017 school year. A class size average of 20 for grades K-5 is now being used to calculate building capacities. A class size of 26 is used for grades 6-8 and 28 for grades 9-12. Special Education class size is based on 12 students per class. For the purpose of this analysis, rooms designated for special use, consistent with the provisions of King County Council Code Title 21A, are not considered classrooms.

Invariably, some classrooms will have student loads greater in number than this average level of service and some will be smaller. Program demands, state and federal requirements, collective bargaining agreements, and available funding may also affect this level of service in the years to come. Due to these variables, a utilization factor of 95% is used to adjust design capacities to what a building may actually accommodate.

Portables used as classrooms are used to accommodate enrollment increases for interim purposes until permanent classrooms are available. When permanent facilities become available, the portable(s) is either moved to another school as an interim classroom or removed.

The King County decision to no longer allow schools to be built outside the Urban Growth Boundary Line (UGBL) means District owned property planned for a new elementary school and middle school could not be used for its long planned purpose. The District sold this planned site to a third party. The District has acquired one high school site, two elementary school sites and one middle school site inside the UGBL. The State does not provide funding for property purchases.

The District's voters approved the 2016 Bond to provide funding for a new high school, new middle school, two new elementary schools, a rebuild/expansion of an existing middle school and additions to six existing elementary schools. All of those projects are now complete with the exception of the new high school and one new elementary school, which are both discussed further in this Capital Facilities Plan and will require additional funding sources. The District's voters recently passed a capital levy that will add, in part, funding for the high school. Additional funding for the elementary school is anticipated to be pursued during the six-year planning period.

TRIGGER OF CONSTRUCTION

The Issaquah School District Capital Facilities Plan proposes construction of a new high school and a new elementary school to meet capacity at the elementary and high school related to recent and ongoing enrollment growth needs. The District recently completed construction of a new elementary school, Cedar Trails Elementary School, a new middle school, Cougar Mountain Middle School, as well as additions at several elementary schools to help address recent growth needs. The need for new schools and school additions is triggered by comparing our enrollment forecasts with our permanent capacity figures. These forecasts are by grade level and, to the extent possible, by geography. The analysis provides a list of new construction needed by school year.

The decision on when to construct a new facility involves factors other than verified need. Funding is the most serious consideration. Factors including the potential tax rate for our citizens, the availability of state funds and impact fees, the ability to acquire land, and the ability to pass bond issues determine when any new facility can be constructed. New school facilities are a response, in part, to new housing which the county or cities have approved for construction.

The District's Six-Year Finance Plan is shown in Appendix E.

DEVELOPMENT TRACKING AND STUDENT GENERATION RATES

In order to increase the accuracy and validity of enrollment projections, a major emphasis has been placed on the collection and tracking data of known new housing developments. This data provides two useful pieces of planning information. First, it is used to determine the actual number of students that are generated from a single family or multi-family residence. It also provides important information on the impact new housing developments will have on existing facilities and/or the need for additional facilities.

Developments that have been completed or are still selling houses are used to forecast the number of students who will attend our schools from future developments. The District used a third-party consultant to review recent development data and provide updated student generation rates for elementary school, middle school and high school student per new single-family residence and new multi-family housing. Updated rates are shown in Table 2.

NEED FOR IMPACT FEES AND GROWTH-RELATED CAPACITY NEEDS

The District relies on school impact fee revenue to help fund growth-related capacity needs. However, by law, impact fees can only be used to fund a portion of a capacity project. State funding and impact fees are also not reliable sources of revenue. As a result, the District must also rely on local funding to fund school construction. The District has two growth-related capacity projects included in this Capital Facilities Plan: a new high school and a new elementary school. The voters funded the projects as a part of the April 2016 bond and (for the high school) the April 2022 capital levy. The District utilized funds from the 2016 Bond to purchase property for the two schools and to engage in design and permitting work. Additional funding, aside from impact fee revenue and State School Construction Assistance Program dollars, is needed to construct the two schools.

As demonstrated in Appendix A the District currently has a permanent capacity (at 95%) to serve 8,763 students at the elementary level. This leaves the District's elementary enrollment under permanent capacity by 454 students (current enrollment is identified on page 9).

As demonstrated in Appendix B the District currently has a permanent capacity (at 95%) to serve 4,946 students at the middle school level. This leaves the District's middle school enrollment under permanent capacity by 321 students (current enrollment is identified on page 9).

As demonstrated in Appendix C the District currently has a permanent capacity (at 95%) to serve 4,921 students at the high school level. This leaves the District's high school enrollment over permanent capacity by 694 students (current enrollment is identified on page 9).

Based on the District's student generation rates (Table 2), the District expects that 0.589 students will be generated from each new single family home and 0.147 students will be generated from each new multi-family dwelling unit.

Applying the enrollment projections contained on page 9 to the District's existing permanent capacity (Appendices A, B, and C) and if no capacity improvements are made by the year 2028-29, and permanent capacity is adjusted to 95%, the District elementary population will be over its permanent capacity by 329 students, under permanent capacity at the middle school level by 284 students, and over permanent capacity by 776 students at the high school level. Importantly, the above figures incorporate recently completed growth-projects at the elementary and middle school levels. The District's enrollment projections are developed using two methods: first, the cohort survival – historical enrollment method is used to forecast enrollment growth based upon the progression of existing students in the District; then, the enrollment projections are modified to include students anticipated from new developments in the District.

NEED FOR IMPACT FEES AND GROWTH-RELATED CAPACITY NEEDS (continued)

To address existing and future capacity needs, the District's six-year construction plan includes the following capacity projects:

Facility Expansions	Projected / Final Completion Date	Location	Additional Capacity
New High School #4	August 2027	Issaquah	1600
New Elementary #17	August 2028	Issaquah	560

The District recently opened the new Cougar Mountain Middle School, with permanent capacity of 787, and the new Cedar Trails Elementary School, with permanent capacity of 471 students. Both schools were funded by the April 2016 bond and provide capacity to serve new growth.

Based upon the District's capacity data and enrollment projections, as well as the student generation data, the District has determined that the planned new high school and new elementary school are needed, in part, to provide capacity improvements necessary to serve students generated by recent and ongoing new residential development.

The school impact fee formula ensures that new development only pays for the cost of the facilities necessitated by new development. The fee calculations examine the costs of housing the students generated by each new single family dwelling unit or each new multi-family dwelling unit and then reduces that amount by credits for the anticipated state match and future tax payments. The resulting impact fee is then discounted as required by local ordinances. Thus, by applying the student generation factor to the school project costs, the fee formula only calculates the costs of providing capacity to serve each new dwelling unit. The formula does not require new development to contribute the costs of providing capacity to address existing needs.

The King County Council and the City Councils of the cities of Bellevue, Issaquah, Newcastle, Renton and Sammamish have created a framework for collecting school impact fees and the District can demonstrate that new developments will have an impact on the District. The impact fees will be used in a manner consistent with RCW 82.02.050-110 and the adopted local ordinances. Engrossed Senate Bill 5923, enacted in the 2015 Legislative Session, requires that developers be provided an option to defer payment of impact fees to final inspection, certificate of occupancy, or closing, with no fees deferred longer than 18 months from building permit issuance. The District adopts the positions that: (1) no school impact fee should be collected later than the earlier of final inspection or 18 months from the time of building permit issuance; and (2) no developer applicant should be permitted to defer payment of school impact fees for more than 20 dwelling units in a single year. The District's recent and ongoing student growth, coupled with the need for the timely funding and construction of new facilities to serve this growth, requires strict adherence to this position.

ENROLLMENT METHODOLOGY

Two basic techniques are used, with the results compared, to establish the most likely range of anticipated student enrollment:

1. The student 3-2-1 cohort survival method. Examine Issaquah School District enrollments for the last 5 years and determine the average cohort survival for the consecutive five-year period. Because cohort survival does not consider students generated from new development it is a conservative projection of actual enrollment. For the same reason, these projections are also slow to react to actual growth. The cohort method is also hampered by the fact that it does account for anomalies affecting enrollment (for example, the Covid-19 pandemic, temporary remote learning and the variations in the transition back to in-person learning).
2. Based on information from King County, realtors, developers, etc., the District seeks to establish the number of new dwelling units that will be sold each year and converts those units to new students based on the following:
 - a) The number of actual new students as a percentage of actual new dwellings for the past several years. (The student generation factors are shown in Table 2)
 - b) Determine the actual distribution of new students by grade level for the past several years, i.e., 5% to kindergarten, 10% to first grade, 2% to 11th grade, etc.
 - c) Based on an examination of the history shown by (a) and (b) above, establish the most likely factor to apply to the projected new dwellings.

After determining the expected new students, the current actual student enrollments are moved forward from year to year with the arrived at additions.

One of the challenges associated with all projection techniques is that, where new development is in the pipeline, they tend to always show growth because the number of houses and the general population always increases. Enrollments, however, can and do decrease even as the population increases. The reason is as the population matures, the number of kindergartners will go down as the number of 10th graders is still increasing. To adjust for this factor, the number of school age children per dwelling is examined. When this number exceeds expectations, it is probably because the District is still assuming kindergarten growth, while the main growth is actually moving into middle school. When this happens, a reduction factor is added to kindergarten to force it to decrease even though the general population continues to grow. A precise statistical formula has not been developed to make this adjustment.

After all of the projections have been made and examined, the most likely range is selected. An examination of past projections compared with actual enrollment indicates the cohorts tend to be more accurate over a ten-year time span while dwelling units tend to be more accurate over a shorter period. The probable reason is that over a ten-year period, the projections tend to average out even though there are major shifts both up and down within the period.

The Covid-19 pandemic has complicated projections in recent years. The District has experienced a return to in-person learning in the last two years but continues to monitor student enrollment closely. As with last year's projections, this year's projections are more conservative than in previous years to allow the District to gather additional data and experience. Like other districts, the District is also experiencing fewer students at the high school level enrolling in Running Start options and instead choosing to be fully enrolled in the District 9-12 program.

Enrollment projections for the years 2023-2024 through 2036-2037 are shown in Table 1 (page 9). These projections are conservative in the near-term (within a 5 year period). The District assumes that a post-pandemic increase in enrollment will occur, but does not believe our historical peak enrollment will be reached within the next 7 years. The District however, could have a large uptick in enrollment depending upon land use decisions, housing and labor market, etc. The District will monitor these matters and include updated information in future updates to the Capital Facilities Plan.

TABLE 1: ACTUAL STUDENT COUNTS & ENROLLMENT PROJECTIONS

ACTUAL STUDENT COUNTS: 2014-15 THRU 2022-23
ENROLLMENT PROJECTIONS: 2023-24 THRU 2036-37

FTE ENROLLMENT

Year	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	K-5	6-8	9-12	Total
2014-15	694	1494	1552	1478	1545	1555	1512	1491	1432	1495	1352	1292	1115	18,007	8318	4435	5254	18,007
2015-16	661	1547	1558	1615	1548	1582	1600	1552	1520	1472	1489	1167	1136	18,447	8511	4672	5264	18,447
2016-17*	1408	1483	1623	1609	1650	1604	1626	1626	1585	1565	1475	1290	1063	19,607	9377	4837	5393	19,607
2017-18	1447	1561	1535	1691	1641	1680	1627	1655	1651	1629	1546	1243	1165	20,071	9555	4933	5584	20,072
2018-19	1337	1519	1591	1555	1720	1645	1723	1631	1638	1677	1565	1308	1061	19,970	9367	4992	5612	19,971
2019-20	1453	1467	1593	1654	1603	1743	1680	1731	1648	1651	1626	1263	1134	20,246	9513	5059	5674	20,246
2020-21	1133	1441	1398	1530	1589	1529	1662	1616	1678	1629	1595	1244	1098	19,142	8620	4956	5566	19,142
2021-22	1171	1237	1401	1389	1494	1518	1527	1602	1583	1654	1577	1305	1164	18,622	8210	4712	5699	18,621
2022-23	1246	1332	1296	1442	1409	1531	1526	1532	1596	1589	1594	1327	1149	18,569	8256	4654	5659	18,569
2023-24	1274	1403	1390	1352	1461	1429	1554	1532	1539	1608	1550	1302	1155	18,549	8309	4625	5615	18,549
2024-25	1240	1403	1448	1429	1380	1473	1455	1564	1546	1570	1586	1273	1186	18,553	8373	4565	5615	18,553
2025-26	1248	1369	1443	1484	1455	1389	1499	1464	1578	1580	1553	1315	1167	18,544	8388	4541	5615	18,544
2026-27	1299	1405	1430	1498	1529	1482	1434	1523	1489	1623	1571	1303	1222	18,808	8643	4446	5719	18,808
2027-28	1279	1468	1486	1497	1560	1577	1538	1474	1561	1546	1624	1330	1207	19,147	8867	4573	5707	19,147
2028-29	1487	1427	1525	1537	1533	1583	1612	1556	1494	1597	1529	1358	1213	19,451	9092	4662	5697	19,451
2029-30	1492	1633	1484	1575	1576	1557	1621	1632	1578	1534	1584	1268	1252	19,786	9317	4831	5638	19,786
2030-31	1509	1642	1693	1536	1616	1602	1597	1643	1656	1620	1523	1326	1164	20,127	9598	4896	5634	20,128
2031-32	1527	1663	1705	1747	1580	1646	1645	1622	1669	1700	1611	1268	1223	20,606	9868	4936	5802	20,606
2032-33	1531	1680	1726	1760	1792	1611	1688	1670	1647	1713	1690	1354	1163	21,025	10100	5005	5920	21,025
2033-34	1539	1681	1740	1778	1801	1819	1650	1710	1693	1689	1701	1431	1248	21,480	10358	5053	6068	21,479
2034-35	1550	1690	1742	1793	1821	1828	1859	1673	1734	1736	1678	1443	1326	21,873	10424	5266	6183	21,873
2035-36	1562	1702	1751	1795	1836	1849	1869	1883	1698	1777	1725	1420	1338	22,205	10495	5450	6261	22,206
2036-37	1572	1714	1763	1805	1838	1864	1890	1893	1907	1741	1766	1468	1316	22,537	10556	5690	6291	22,537

* 2016-17 Enrollment reflects the addition of State Funded Full Day Kindergarten

TABLE 2: STUDENT FACTORS – SINGLE FAMILY & MULTI-FAMILY

Housing Type	Housing Units	K-5 Students	6-8 Students	9-12 Students	K-5	6-8	9-12	K-12 Total
Single-family	1,366	431	188	185	0.316	0.138	0.135	0.589
Multifamily ¹	1,595	142	47	46	0.089	0.029	0.029	0.147

Table 1 sources: Issaquah School District March 2023 Student Information System enrollment, King County GIS parcel areas, and King County Department of Assessments residential building, apartment complex, and condo complex data with year built 2017–2021.

1. Multi-Family includes multi-family apartments, condominiums, duplexes, triplexes, 4-plexes, and townhomes.

INVENTORY AND EVALUATION OF CURRENT FACILITIES

Currently, using the 95% utilization factor, the District has the capacity to house 18,630 students in permanent facilities and 4,290 students in portables. While portables are critical for interim capacity needs, they are not desirable nor long-term capacity solutions. The District looks to its permanent capacity, as adjusted for utilization, for purposes of determining growth-related needs and addressing school capacity. The projected student enrollment for the 2023-2024 school year is expected to be 18,549 which leaves a permanent capacity overage of 80. Enrollment projections indicate permanent capacity needs at the elementary and-high school levels over the six-year planning period.

Calculations of elementary, middle school and high school capacities are shown in Appendices A, B and C. Totals are shown in Appendix D.

Below is a list of current facilities. These facility locations and sites are shown on the District Site Location Map.

EXISTING FACILITIES

LOCATION

GRADE SPAN K-5:

Apollo Elementary	15025 S.E. 117 th Street, Renton
Briarwood Elementary	17020 S.E. 134 th Street, Renton
Cascade Ridge Elementary	2020 Trossachs Blvd. S.E., Sammamish
Cedar Trails Elementary	4399 Issaquah-Pine Lake Rd S.E. , Sammamish
Challenger Elementary	25200 S.E. Klahanie Blvd., Issaquah
Clark Elementary	335 First Ave. S.E., Issaquah
Cougar Ridge Elementary	4630 167 th Ave. S.E., Bellevue
Creekside Elementary	20777 SE 16 th Street, Sammamish
Discovery Elementary	2300 228 th Ave. S.E., Sammamish
Endeavour Elementary	26205 S.E. Issaquah-Fall City Rd., Issaquah
Grand Ridge Elementary	1739 NE Park Drive, Issaquah
Issaquah Valley Elementary	555 N.W. Holly Street, Issaquah
Maple Hills Elementary	15644 204 th Ave. S.E., Issaquah
Newcastle Elementary	8440 136 th Ave S.E., Newcastle
Sunny Hills Elementary	3200 Issaquah-Pine Lake Rd. S.E., Sammamish
Sunset Elementary	4229 W. Lk. Sammamish Pkwy. S.E., Issaquah

GRADE SPAN 6-8:

Beaver Lake Middle School	25025 S.E. 32 nd Street, Issaquah
Cougar Mountain Middle School	1929 NW Talus Dr, Issaquah
Issaquah Middle School	600 2 nd Ave. Ave. S.E., Issaquah
Maywood Middle School	14490 168 th Ave. S.E., Renton
Pacific Cascade Middle School	24635 SE Issaquah-Fall City Rd, Issaquah
Pine Lake Middle School	3095 Issaquah-Pine Lake Rd., Sammamish

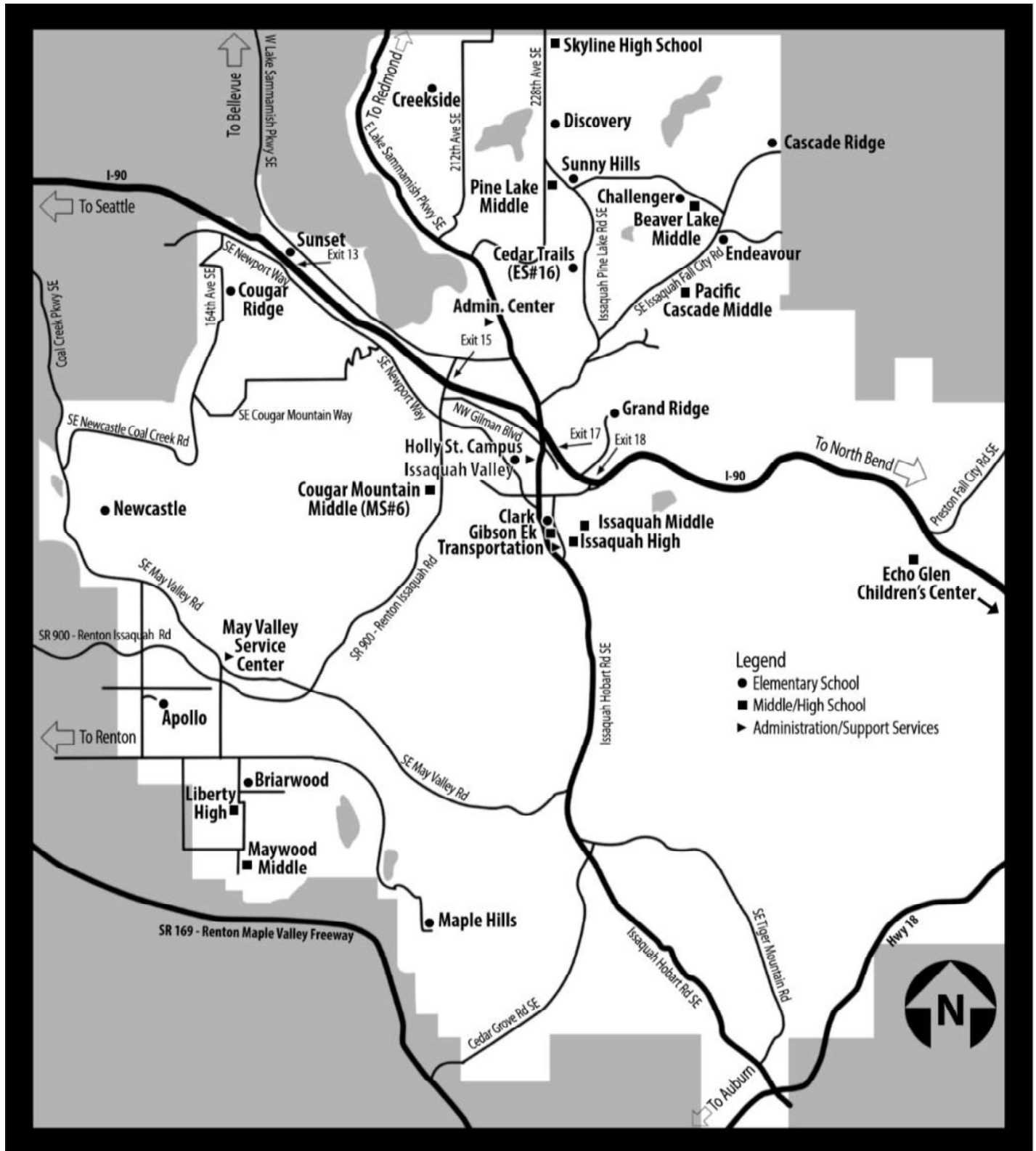
GRADE SPAN 9-12:

Issaquah High School	700 Second Ave. S.E., Issaquah
Liberty High School	16655 S.E. 136 th Street, Renton
Skyline High School	1122 228 th Ave. S.E., Sammamish
Gibson Ek High School	379 First Ave. S.E., Issaquah

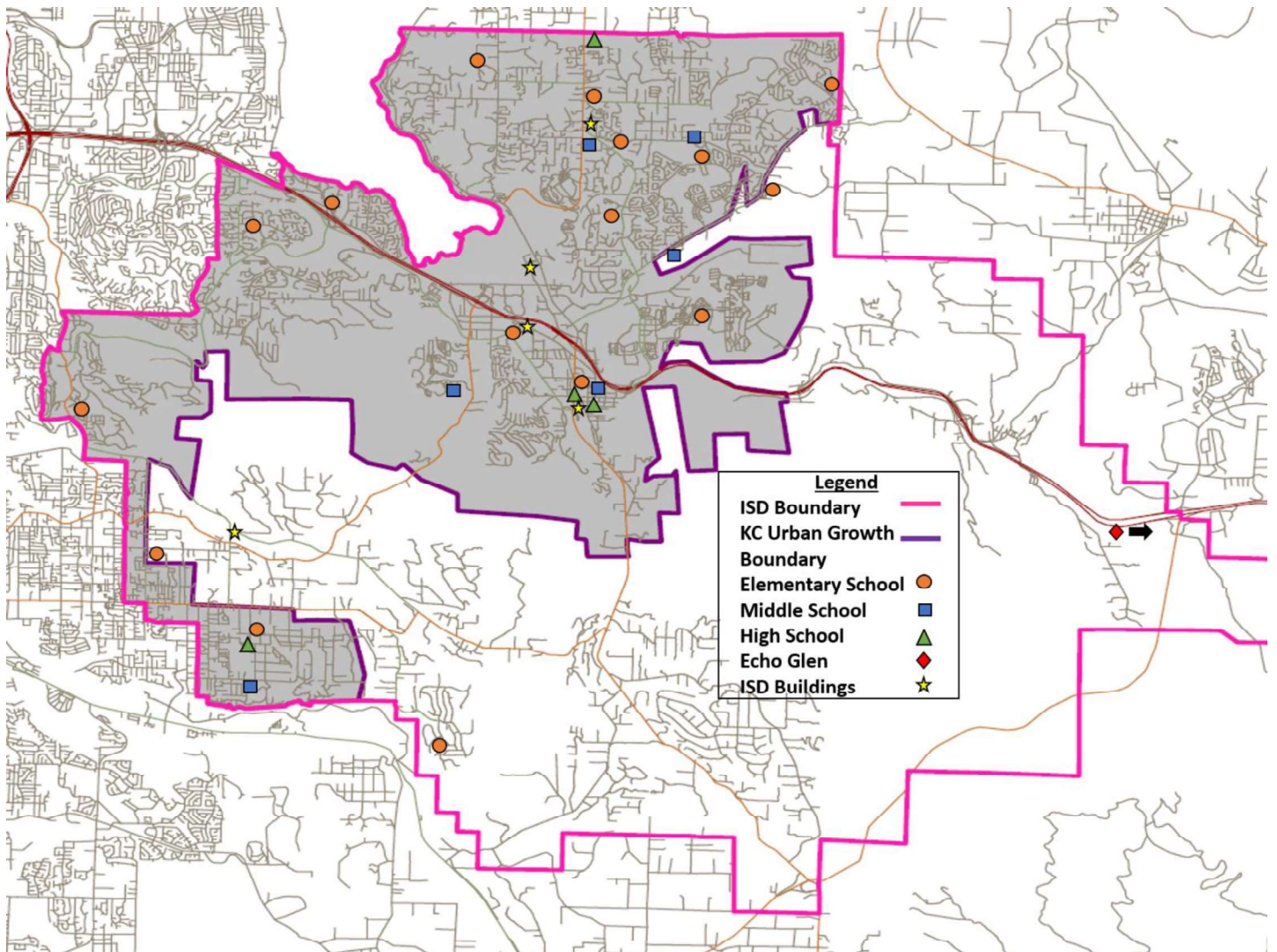
SUPPORT SERVICES:

Administration Building	5150 220 th Ave S.E., Issaquah
Holly Street Early Learning Center	565 N.W. Holly Street, Issaquah
May Valley Service Center	16404 S.E. May Valley Road, Renton
Transportation Center	805 Second Avenue S.E., Issaquah
Transportation Satellite	3402 228 th Ave. S.E., Sammamish

SITE LOCATION MAP



URBAN GROWTH BOUNDARY MAP



THE ISSAQUAH SCHOOL DISTRICT'S SIX-YEAR CONSTRUCTION PLAN

The District's Six-Year Finance Plan is shown in Appendix E. Shown in Table 3 is the District's projected capacity to house students, which reflects the additional facilities as noted. Voters passed a \$533 million bond in April 2016 to fund the purchase of land for and construction of a new high school, a new middle school, two new elementary schools, the rebuild/expansion of an existing middle school and additions to six existing elementary schools. The voters also funded an April 2022 capital levy to provide additional funding for the high school project as well as other projects. The District does anticipate receiving State matching funds for High School #4 project that would reduce future bond sale amounts or be applied to new K-12 construction projects included in this Plan. The District will need additional funding to construct the new high school and new elementary school. The District anticipates seeking additional funding within six years. Secured funding will be identified in future updates to this CFP.

The District also anticipates that it will receive \$500,000 in impact fees and mitigation payments that will be applied to capital projects.

The District projects 18,549 FTE students for the 2023-2024 school year and 19,451 FTE students in the 2028-2029 school year. Growth will be accommodated by the planned facilities. Per the formula in the adopted school impact fee ordinance, half of the unfunded growth-related need is assigned to impact fees and half is the local share.

PROJECTED CAPACITY TO HOUSE ELEMENTARY SCHOOL STUDENTS

**TABLE 3: PROJECTED CAPACITY TO HOUSE STUDENTS
ELEMENTARY SCHOOLS**

Years		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Permanent Capacity - Existing	@ 100% Utilization Rate	9,224	9,224	9,224	9,224	9,224	9,224
Permanent Capacity - Future Added	@ 100% Utilization Rate	0	0	0	0	0	560
Gross Totals	@ 100% Utilization Rate	9,224	9,224	9,224	9,224	9,224	9,784
Subtotal	@ 95% Utilization Rate	8,763	8,763	8,763	8,763	8,763	9,295
Portable Classrooms Capacity	@ 95% Utilization Rate	2,546	2,546	2,546	2,546	2,546	2,546
Total Capacity	@ 95% Utilization Rate	11,309	11,309	11,309	11,309	11,309	11,841
Projected FTE Enrollment		8,309	8,373	8,388	8,643	8,867	9,092
Permanent Capacity	Surplus/Deficit	454	390	375	120	-104	203

1. Permanent Capacity calculations are based on the 95% utilization factors (See Appendix A).

2. The number of portables may be reduced as permanent capacity projects come on line and are open for instruction.

PROJECTED CAPACITY TO HOUSE MIDDLE SCHOOL STUDENTS

**TABLE 4: PROJECTED CAPACITY TO HOUSE STUDENTS
MIDDLE SCHOOLS**

Years		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Permanent Capacity - Existing	@ 100% Utilization Rate	5,206	5,206	5,206	5,206	5,206	5,206
Permanent Capacity - Future Added	@ 100% Utilization Rate	0	0	0	0	0	0
Gross Totals	@ 100% Utilization Rate	5,206	5,206	5,206	5,206	5,206	5,206
Subtotal	@ 95% Utilization Rate	4,946	4,946	4,946	4,946	4,946	4,946
Portable Classrooms Capacity	@ 95% Utilization Rate	840	840	840	840	840	840
Total Capacity	@ 95% Utilization Rate	5,786	5,786	5,786	5,786	5,786	5,786
Projected FTE Enrollment		4,625	4,565	4,541	4,446	4,573	4,662
Permanent Capacity	Surplus/Deficit	321	381	405	500	373	284

1. Permanent Capacity calculations are based on the 95% utilization factors (See Appendix B).

2. The number of portables may be reduced as permanent capacity projects come on line and are open for instruction.

PROJECTED CAPACITY TO HOUSE HIGH SCHOOL STUDENTS

**TABLE 5: PROJECTED CAPACITY TO HOUSE STUDENTS
HIGH SCHOOLS**

Years		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Permanent Capacity - Existing	@ 100% Utilization Rate	5,180	5,180	5,180	5,180	5,180	6,780
Permanent Capacity - Future Added	@ 100% Utilization Rate	0	0	0	0	1,600	0
Gross Totals	@ 100% Utilization Rate	5,180	5,180	5,180	5,180	6,780	6,780
Subtotal	@ 95% Utilization Rate	4,921	4,921	4,921	4,921	6,441	6,441
Portable Classrooms Capacity	@ 95% Utilization Rate	904	904	904	904	904	904
Total Capacity	@ 95% Utilization Rate	5,825	5,825	5,825	5,825	7,345	7,345
Projected FTE Enrollment		5,615	5,615	5,615	5,719	5,707	5,697
Permanent Capacity	Surplus/Deficit	-694	-694	-694	-798	734	744

1. Permanent Capacity calculations are based on the 95% utilization factors (See Appendix C).

2. The number of portables may be reduced as permanent capacity projects come on line and are open for instruction.

SCHOOL IMPACT FEE CALCULATIONS

DISTRICT: Issaquah School District #411
YEAR: 2023

School Site Acquisition Cost:

((Acres x Cost per Acre)/Facility Capacity) x Student Generation Factor

	Facility Acreage	Cost/ Acre	Facility Capacity	Student Factor		Cost/ SFR	Cost/ MFR
				SFR	MFR		
Elementary	7.00	\$0	560	0.316	0.089	\$0	\$0
Middle/Jr High	10.00	\$0	850	0.138	0.029	\$0	\$0
High	40.00	\$1,000,000	1,600	0.135	0.029	\$3,386	\$721
TOTAL						\$3,386	\$721

School Construction Cost:

((Facility Cost/Facility Capacity) x Student Generation Factor) x (Permanent/Total Sq Ft)

	%Perm/ Total Sq.Ft.	Facility Cost	Facility Capacity	Student Factor		Cost/ SFR	Cost/ MFR
				SFR	MFR		
Elementary	92.37%	\$52,500,000	560	0.316	0.089	\$27,323	\$7,710
Middle/Jr High	92.37%	\$0	850	0.138	0.029	\$0	\$0
High	92.37%	\$187,500,000	1,600	0.135	0.029	\$14,660	\$3,122
TOTAL						\$41,983	\$10,831

Temporary Facility Cost:

((Facility Cost/Facility Capacity) x Student Generation Factor) x (Temporary/Total Square Feet)

	%Temp/ Total Sq.Ft.	Facility Cost	Facility Size	Student Factor		Cost/ SFR	Cost/ MFR
				SFR	MFR		
Elementary	7.63%	\$0	80	0.316	0.089	\$0	\$0
Middle/Jr High	7.63%	\$0	56	0.138	0.029	\$0	\$0
High	7.63%	\$0	224	0.135	0.029	\$0	\$0
TOTAL						\$0	\$0

State Matching Credit:

Area Cost Allowance x SPI Square Footage x District Match % x Student Factor

	Current Area Cost Allowance	SPI Footage	District Match %	Student Factor		Cost/ SFR	Cost/ MFR
				SFR	MFR		
Elementary	\$ 246.83	90	0.00%	0.316	0.089	\$0	\$0
Middle/Jr High	\$ 246.83	108	0.00%	0.138	0.029	\$0	\$0
High School	\$ 246.83	130	36.09%	0.135	0.029	\$1,568	\$334
TOTAL						\$1,568	\$334

Tax Payment Credit:

	SFR	MFR
Average Assessed Value	\$1,512,796	\$496,039
Capital Bond Interest Rate	3.58%	3.58%
Net Present Value of Average Dwelling	\$12,530,744	\$4,108,779
Years Amortized	10	10
Property Tax Levy Rate	\$1.02	\$1.02
Present Value of Revenue Stream	\$12,781	\$4,191

Fee Summary:

	Single-Family	Multi-Family
Site Acquisition Costs	\$3,385.80	\$721.00
Permanent Facility Cost	\$41,983.00	\$10,831.40
Temporary Facility Cost	\$0.00	\$0.00
State Match Credit	(\$1,568.37)	(\$333.98)
Tax Payment Credit	(\$12,781.36)	(\$4,190.95)
FEE (AS CALCULATED)	\$31,019.07	\$7,027.46
Local Share @ 50%	\$15,509.53	\$3,513.73
FINAL FEE	\$15,510	\$3,514

1. Each city or county sets and adopts the amount of the school impact fee.
2. For the applicable fee schedule, please consult with the permitting jurisdiction for the development project.

BASIS FOR DATA USED IN SCHOOL IMPACT FEE CALCULATIONS

SCHOOL SITE ACQUISITION COST:

- The District previously purchased sites for the new elementary school and high school.

SCHOOL CONSTRUCTION COST:

- Elementary \$52,500,000 is the estimated construction cost of the project providing additional elementary capacity
- High School \$187,500,000 is the estimated construction cost of the project providing additional high school capacity

PERCENTAGE OF PERMANENT AND TEMPORARY SQUARE FOOTAGE TO TOTAL SQUARE FOOTAGE:

Total Square Footage	2,935,397
Permanent Square Footage (OSPI)	2,744,580
Temporary Square Footage	190,817

STATE MATCH CREDIT:

Current Area Cost Allowance	\$246.83
Percentage of State Match	36.09%

APPENDIX A: 2022-23 ELEMENTARY SCHOOL CAPACITIES

ELEMENTARY SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY (20) ²	# OF SPECIAL ED ROOMS	SPECIAL ED CLASSROOM CAPACITY (12) ³	PERMANENT CAPACITY @ 100%	PERMANENT CAPACITY AT 95% (MAIN SCHOOL BLDG)	# OF EXISTING PORTABLE CLASSROOMS	PORTABLE CLASSROOM CAPACITY	CURRENT SCHOOL CAPACITY @ 100%	CURRENT SCHOOL CAPACITY @ 95% (INCLUDES PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	ADDITIONAL PORTABLE CLASSROOM CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM SCHOOL CAPACITY @ 100% (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS	PROJECTED OCT 2023 HEADCOUNT	PROJECTED OCT 2023 w/ PERMANENT CAPACITY * (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% ⁵ (SURPLUS or DEFICIT)
APOLLO	28	560	3	36	596	566	7	140	736	699	0	0	736	7	516	50	183
BRIARWOOD	26	520	3	36	556	528	11	220	776	737	0	0	776	11	590	-62	147
CASCADE RIDGE	23	460	2	24	484	460	8	160	644	612	0	0	644	8	408	52	204
CEDAR TRAILS	23	460	3	36	496	471	0	0	496	471	6	120	616	6	412	59	59
CHALLENGER	22	440	4	48	488	464	14	280	768	730	0	0	768	14	423	41	307
CLARK	30	600	3	36	636	604	10	200	836	794	0	0	836	10	645	-41	149
COUGAR RIDGE	28	560	3	36	596	566	8	160	756	718	0	0	756	8	468	98	250
CREEKSIDE	27	540	5	60	600	570	10	200	800	760	0	0	800	10	593	-23	167
DISCOVERY	27	540	4	48	588	559	8	160	748	711	0	0	748	8	541	18	170
ENDEAVOUR	26	520	4	48	568	540	8	160	728	692	0	0	728	8	483	57	209
GRAND RIDGE	26	520	5	60	580	551	12	240	820	779	0	0	820	12	570	-19	209
ISSAQUAH VALLEY	31	620	2	24	644	612	10	200	844	802	0	0	844	10	617	-5	185
MAPLE HILLS	22	440	4	48	488	464	4	80	568	540	0	0	568	4	458	6	82
NEWCASTLE	24	480	4	48	528	502	8	160	688	654	0	0	688	8	483	19	171
SUNNY HILLS	30	600	6	72	672	638	12	240	912	866	0	0	912	12	565	73	301
SUNSET	31	620	7	84	704	669	4	80	784	745	0	0	784	4	537	132	208
TOTAL	424	8480	62	744	9224	8763	134	2680	11904	11309	6	120	12024	140	8309	454	3000
¹ Minus excluded spaces for special program needs ² Average of staffing ratios = Kindergarten - 2nd grades 1:20, 3rd - 5th grades 1:23 ³ Average of staffing ratios for Special Ed = Kindergarten thru 5th grades 1:12 ⁴ Permanent Capacity x 95% (utilization factor) Minus FTE Enrollment ⁵ Maximum Capacity x 95% (utilization factor) Minus Headcount Enrollment A. Permanent capacity reflects the building's level of service design capacity. B. The maximum capacity includes the permanent capacity plus the maximum number of classrooms served in portables.																	

APPENDIX B: 2022-23 MIDDLE SCHOOL CAPACITIES

ELEMENTARY SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY (26)	# OF SPECIAL ED ROOMS	SPECIAL ED CLASSROOM CAPACITY (12)	PERMANENT CAPACITY @ 100%	PERMANENT CAPACITY AT 95% (MAIN SCHOOL BLDG)	# OF EXISTING PORTABLE CLASSROOMS	PORTABLE CLASSROOM CAPACITY	CURRENT SCHOOL CAPACITY (26)	CURRENT SCHOOL CAPACITY @ 100% (INCLUDES PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	ADDITIONAL PORTABLE CLASSROOM CAPACITY (26)	MAXIMUM SCHOOL CAPACITY @ 100% (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS	PROJECTED OCT 2023 HEADCOUNT	PROJECTED OCT 2023 vs PERMANENT CAPACITY (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% (SURPLUS or DEFICIT) ⁵
BEAVER LAKE	28	728	2	24	752	714	10	260	1012	961	0	0	1012	10	811	-97	150
COUGAR MOUNTAIN	30	780	4	48	828	787	2	0	828	787	0	0	828	0	637	150	150
ISSAQUAH MIDDLE	28	728	10	120	848	806	8	208	1056	1003	0	0	1056	8	768	38	235
MAYWOOD	40	1040	4	48	1088	1034	6	156	1244	1182	0	0	1244	6	832	202	350
PACIFIC CASCADE	28	728	7	84	812	771	8	208	1020	969	0	0	1020	8	652	119	317
PINE LAKE	31	806	6	72	878	834	2	52	930	884	0	0	930	2	925	-91	-42
TOTAL	185	4810	33	396	5206	4946	36	884	6090	5786	0	0	6090	34	4625	321	1161

¹ Minus excluded spaces for special program needs

² Average of staffing ratios = 6th thru 8th grades 1:26

³ Average of staffing ratios for Special Ed = 6th thru 8th grades 1:12

⁴ Permanent Capacity x 95% (utilization factor) Minus Headcount Enrollment

⁵ Maximum Capacity x 95% (utilization factor) Minus Headcount Enrollment

A. Permanent capacity reflects the building's level of service design capacity.

B. The maximum capacity includes the permanent capacity plus the maximum number of classrooms served in portables.

APPENDIX C: 2022-23 HIGH SCHOOL CAPACITIES

ELEMENTARY SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY (28) ²	# OF SPECIAL ED ROOMS	SPECIAL ED CLASSROOM CAPACITY (12) ³	PERMANENT CAPACITY @100%	PERMANENT CAPACITY AT 95% (MAIN SCHOOL BLDG)	# OF EXISTING PORTABLE CLASSROOMS	PORTABLE CLASSROOM CAPACITY (28) ²	CURRENT SCHOOL CAPACITY @ 100%	CURRENT SCHOOL CAPACITY @95% (INCLUDES PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	ADDITIONAL PORTABLE CLASSROOMS	MAXIMUM SCHOOL CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS	PROJECTED OCT 2023 HEADCOUNT	PROJECTED OCT 2023 vs PERMANENT CAPACITY ⁴ (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% ⁵ (SURPLUS or DEFICIT)
ISSAQUAH HIGH	73	2044	4	48	2092	1987	10	280	2372	2253	0	0	2372	10	2131	-144	122
LIBERTY HIGH	40	1120	5	60	1180	1121	8	224	1404	1334	0	0	1404	8	1333	-212	1
GIBSON EK HIGH	10	280	0	0	280	266	0	0	280	266	0	0	280	0	175	91	91
SKYLINE HIGH	56	1568	5	60	1628	1547	16	448	2076	1972	0	0	2076	16	1976	-429	-4
TOTAL	179	5012	14	168	5180	4921	34	952	6132	5825	0	0	6132	34	5615	-694	210

¹ Minus excluded spaces for special program needs

² Average of staffing ratios = 9th thru 12th grades 1:28

³ Average of staffing ratios for Special Ed = 9th thru 12th grades 1:12

⁴ Permanent Capacity x 95% (utilization factor) Minus Headcount Enrollment

⁵ Maximum Capacity x 95% (utilization factor) Minus Headcount Enrollment

A. Permanent capacity reflects the building's level of service design capacity.

B. The maximum capacity includes the permanent capacity plus the maximum number of classrooms served in portables.

APPENDIX D: 2022-23 TOTAL SCHOOL CAPACITIES

ELEMENTARY SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY ²	# OF SPECIAL ED ROOMS	SPECIAL ED CLASSROOM CAPACITY	PERMANENT CAPACITY (12) ³	PERMANENT CAPACITY @ 100% (MAIN SCHOOL BLDG)	# OF EXISTING PORTABLE CLASSROOMS	PORTABLE CLASSROOM CAPACITY	CURRENT SCHOOL CAPACITY ²	CURRENT SCHOOL CAPACITY @ 100% (INCLUDES PORTABLE CLASSROOMS)	FUTURE PORTABLE CAPACITY @ 95%	ADDITIONAL PORTABLE CLASSROOMS	MAXIMUM SCHOOL CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS	PROJECTED OCT 2023 HEADCOUNT	PROJECTED OCT 2023 vs PERMANENT CAPACITY (SURPLUS or DEFICIT) ⁴	WITH EXISTING PORTABLES @ 95% (SURPLUS or DEFICIT) ⁵
ELEMENTARY	424	8480	62	744	9224	8763	134	2680	11904	11309	6	120	12024	140	8309	454	3000
MIDDLE	185	4810	33	396	5206	4946	36	884	6090	5786	0	0	6090	34	4625	321	1161
HIGH	179	5012	14	168	5180	4921	34	952	6132	5825	0	0	6132	34	5615	-694	210
TOTAL	788	18302	109	1308	19610	18630	204	4516	24126	22920	6	120	24246	208	18549	80	4371

¹ Minus excluded spaces for special program needs

² Average of staffing ratios = Kindergarten - 2nd grades 1:20, 3rd - 5th grades 1:23, 6th - 8th grades 1:26, 9th - 12th grades 1:28

³ Average of staffing ratios for Special Ed = Kindergarten - 12th grades 1:12

⁴ Permanent Capacity x 95% (utilization factor) Minus Headcount Enrollment

⁵ Maximum Capacity x 95% (utilization factor) Minus Headcount Enrollment

A. Permanent capacity reflects the building's level of service design capacity.

B. The maximum capacity includes the permanent capacity plus the maximum number of classrooms served in portables.

APPENDIX E: 6-YEAR FINANCE PLAN

BUILDING	¹ N / ² M	2023	2024	2025	2026	2027	2028	Cost to Complete ⁵	SECURED LOCAL/STATE ³	UNSECURED LOCAL ⁴
New High School	N	\$5,000,000	\$55,500,000	\$111,000,000	\$55,500,000	\$6,000,000		\$233,000,000	\$133,500,000	\$99,500,000
New Elementary #17	N			\$5,000,000	\$17,500,000	\$32,500,000	\$2,500,000	\$57,500,000		\$57,500,000
TOTALS		\$5,000,000	\$55,500,000	\$116,000,000	\$73,000,000	\$38,500,000	\$2,500,000	\$290,500,000	\$133,500,000	\$157,000,000

¹ N = New Construction

² M = Modernization-Rebuild

³ The Issaquah School District, with voter approval, has front funded these projects.

⁴ School impact fees may be utilized to offset front funded expenditures associated with the cost of new growth-related facilities. Impact fees are currently collected from the cities of Bellevue, Newcastle, Renton, Sammamish, Issaquah & King County for projects within the Issaquah School District.

⁵ Cost to complete does not include project expenditures from previous years.